

Portfolio Budget Statements 2022–23

Budget Related Paper No. 1.11

**Prime Minister and Cabinet Portfolio**

Budget Initiatives and Explanations of

Appropriations Specified by Outcomes

and Programs by Entity

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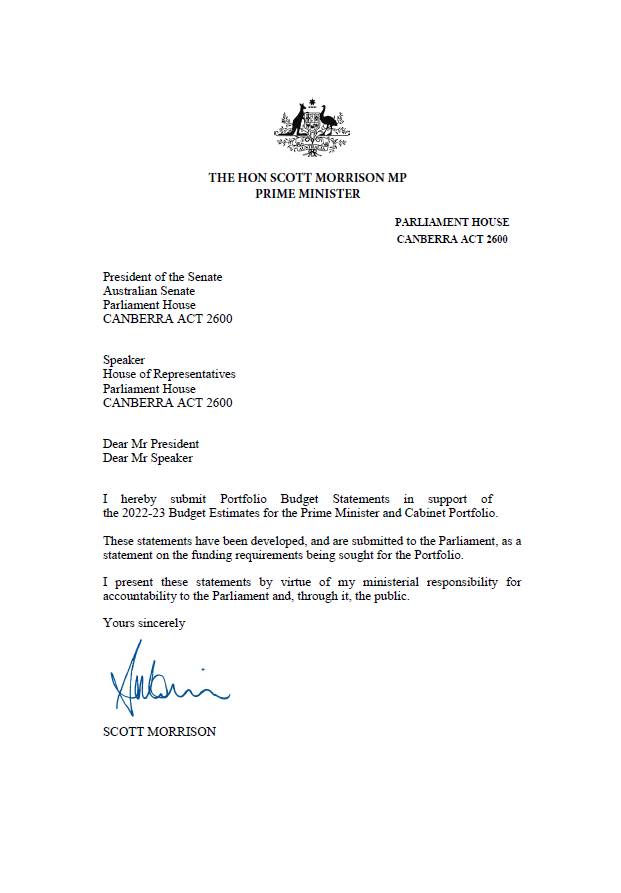
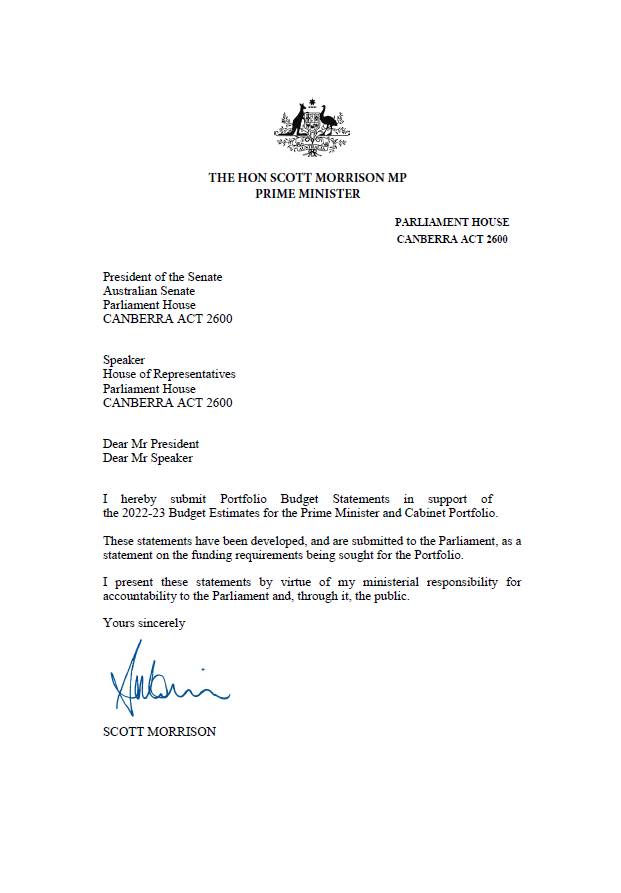
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Abbreviations and conventions

The following notation may be used:

NEC/nec not elsewhere classified

- nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact, Chief Financial Officer, Department of the Prime Minister and Cabinet on (02) 6271 5111.

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

User guide to the  
Portfolio Budget Statements

# User guide

The purpose of the *2022-23 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) 2022-23 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2022-23 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.

**Commonwealth Performance Framework**Key components of relevant publications

Portfolio Budget Statements (March)   
*Portfolio based*

Corporate Plan  
(August)  
*Entity based*

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

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

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

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

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

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

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

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

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

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

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

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

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Portfolio Overview

# Prime Minister and Cabinet Portfolio Overview

Ministers and portfolio responsibilities

The role of the Prime Minister and Cabinet portfolio is to provide 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, National Cabinet and National Federation Reform Council programs
* convening and supporting taskforces to coordinate and drive government policies
* women’s policies, leadership and development strategy, to support women’s equality, safety, economic security, and health and wellbeing
* international and national security policy coordination
* intergovernmental relations and communications with state and territory governments
* coordination of government administration
* Australian honours and symbols policy
* official and ceremonial support
* official establishments, ownership and property management of the Prime Minister’s official residences
* reducing the burden of government regulation
* the National Office for Child Safety, in collaboration with states and territories implementing the National Strategy for the prevention of child sexual abuse
* the Office of the National Data Commissioner
* coordination and provision of advice to the Australian Government on actions to anticipate and mitigate the economic and social impacts of the global COVID- 19 pandemic
* supporting the government to use data effectively to deliver its policy and build better links between public, private and community data and
* continuing support for mental health and suicide prevention, making significant investments to improving services, and support for mental health services and products.

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

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

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

Non-corporate Commonwealth entities under the PGPA Act:

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

Corporate Commonwealth entities under the PGPA Act:

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

Commonwealth Companies under the PGPA Act:

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

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

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 Indigenous Australians through a national network of accommodation facilities. AHL provides safe, culturally appropriate and affordable accommodation that supports Aboriginal and Torres Strait Islander 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*. The 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 Digital Transformation Agency (DTA) is a non-corporate Commonwealth entity subject to the PGPA Act. The DTA’s mission is to drive and secure the Australian Government’s investment in Australia’s digital future. The DTA provides strategic leadership on whole-of-government and shared ICT and digital services, including sourcing and capability development. It delivers strategies, policies, and standards for whole-of-government and shared ICT and digital service delivery as well as the Australian Government Architecture. The DTA also provides advice to agencies and the Government on ICT and digital investment proposals, providing assurance on significant ICT and digital investment.

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 Recovery and Resilience Agency (NRRA) was established as an Executive Agency on 5 May 2021. The NRRA is a non-corporate Commonwealth entity subject to the PGPA Act. The NRRA provides national leadership, strategic coordination and policy advice in the areas of disaster preparedness, resilience and risk reduction, and recovery and relief from hazards of all kinds.

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 Indigenous Australians. The NIAA provides advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander people.

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

The Office of National Intelligence (ONI) is a non-corporate Commonwealth entity operating under the *Office of National Intelligence Act 2018* and is subject to the PGPA Act. 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*.

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

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

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

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

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

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes

|  |
| --- |
| **Prime Minister — The Hon Scott Morrison MP** |
|  |
| Minister for Women — Senator the Hon Marise Payne  Minister for Emergency Management and National Recovery and Resilience —  Senator the Hon Bridget McKenzie  Minister for Indigenous Australians — The Hon Ken Wyatt, AM MP |
|  |
| Minister Assisting the Prime Minister and Cabinet, and Minister for the Public Service —  The Hon Ben Morton MP  Assistant Minister to the Prime Minister for Mental Health and Suicide Prevention —  The Hon David Coleman MP  Assistant Minister for Women —Senator the Hon Amanda Stoker |
|  |
| **Department of the Prime Minister and Cabinet** *Secretary: Mr Philip Gaetjens*  Outcome: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery. |
|  |
| **Aboriginal Hostels Limited** *Chief Executive Officer: Mr Dave Chalmers AO CSC*  Outcome: 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. |
|  |
| **Australian Institute of Aboriginal and Torres Strait Islander Studies**  *Chief Executive Officer: Mr Craig Ritchie*  Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audio-visual collections. |
|  |
| **Australian National Audit Office** *Auditor-General: Mr Grant Hehir*  Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. |

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| --- |
| **Australian Public Service Commission** *Commissioner: Mr Peter Woolcott, AO*  Outcome: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. |

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|  |
| **Digital Transformation Agency** *Chief Executive Officer:* *Mr Chris Fechner*  Outcome: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement | |
|  | |
| **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 and access to concessional home and business loans. | |
|  | |
| **Indigenous Land and Sea Corporation** *Chief Executive Officer: Mr Joe Morrison*  Outcome: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water‑related rights. | |
|  | |
| **National Australia Day Council Limited** *Chief Executive Officer: Ms Karlie Brand*  Outcome: A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards. | |
|  | |
| **National Recovery and Resilience Agency** *Coordinator-General: The Hon Mr Shane L Stone, AC QC*  Outcome: To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement. | |
|  | |
| **National Indigenous Australians Agency**  *Chief Executive Officer: Ms Jody Broun*  Outcome: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation. | |
| **Northern Territory Land Councils**  Anindilyakwa Land Council – *Accountable Authority: Mr Tony Wurramarrba (Chair) and Mr Mark Hewitt (Chief Executive Officer)*  Central Land Council – *Accountable Authority: Mr Sammy Wilson (Chair) and Mr Lesley Turner (Chief Executive Officer)*  Northern Land Council – *Accountable Authority: Mr Samuel Bush-Blanasi (Chair) and Mr Joe Martin-Jard (Chief Executive Officer)*  Tiwi Land Council – *Accountable Authority: Mr Gibson Farmer Illortaminni (Chair) and Mr Andrew Tjpungwuti (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. |

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

|  |
| --- |
| **Outback Stores Pty Ltd** *Chief Executive Officer: Mr Michael Borg*  Objective: To improve access to affordable, healthy food for Indigenous communities, particularly in remote areas, through providing food supply and store management and support services. |

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| **Torres Strait Regional Authority** *Acting Chief Executive Officer: Ms Angela Jane*  Outcome: Progress towards closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture. |
| **Workplace Gender Equality Agency**  *Director: Ms Mary Wooldridge*  Objective: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |
|  |
| **Wreck Bay Aboriginal Community Council** *Chief Executive Officer: Ms Anne-Marie Farrugia*  Objective: Established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* to hold title to land and provide council services to the Aboriginal Community of Jervis Bay. |

Entity resources and  
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# Department of the Prime Minister and Cabinet

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role of the Department of the Prime Minister and Cabinet (PM&C) is to provide 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 department strives to achieve a coordinated, coherent and innovative approach to the development and implementation of government policies. This requires well considered advice on a range of issues, drawing together input from across portfolios, to address the long term challenges and opportunities facing Australia. Priority areas for the  department include:

* supporting the Prime Minister as Head of Government, Chair of the Cabinet, 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
* advising the Prime Minister and the Minister for the Public Service on matters relating to the Australian Public Service
* providing advice on major domestic, international and national security policy issues, drawing on expertise from across government
* monitoring and providing advice on the implementation of key government initiatives, policies and programs
* leading the Australian Public Service in collaboration with the Australian Public Service Commissioner
* through the Office of the National Data Commissioner, streamlining how public sector data is used and shared
* advising the Prime Minister on delivering national policies and strategies to enhance children’s safety and reduce future harm to children
* coordination of advice to the Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic
* continuing support for mental health and suicide prevention, making significant investments to improving services and support for mental health services and products, and
* driving integration of digital policy across government, and monitoring and reviewing the impact of the Digital Australia Strategy.

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

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to 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 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.

Table 1.1: PM&C resource statement — Budget estimates for 2022-23 as at Budget March 2022



Third party payments from and on behalf of other entities



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.

1. Annual appropriation amounts appearing for the 2021-22 estimated actual exclude amounts in Appropriation Bill (No.3) 2021-22, which is yet to receive Royal Assent.
2. Appropriation Bill (No. 1) 2022-23.
3. Excludes $14.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act* 2013 (PGPA Act).
4. Excludes departmental capital budget (DCB).
5. Estimated external revenue receipts under section 74 of the PGPA Act.
6. 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'.
7. 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'.
8. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
9. Appropriation Bill (No. 2) 2022-23.

### 1.3 Budget measures

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

Table 1.2: PM&C 2022-23 Budget measures



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.

1. The measure titled Reducing compliance costs for business through enhanced sharing of single touch payroll data is a Treasury measure. The full measure description and package details appear in Budget Paper No. 2 under the Treasury Portfolio.
2. The measure titled Response to Independent Review into Commonwealth Parliamentary Workplaces – additional resourcing is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
3. The measure titled Women’s Leadership Package is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
4. Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements.
5. Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements as the Digital Economy Regulation measure.

Other measures previously provided for



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.

1. Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements.
2. Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements as the Digital Economy Regulation measure.
3. This measure includes the Indo-Pacific Clean Energy Supply Chain Forum (Sydney Energy Forum), as reported in the PM&C Portfolio Additional Estimates Statements.
4. Total funding for PM&C measures listed in Budget Paper No. 2

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| Note:  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance 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/resource-centre/pmc/corporate-plan-2021-2025.  The most recent annual performance statement can be found at: www.pmc.gov.au/who-we-are/accountability-and-reporting/annual-reports. |

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1



1. 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.
2. 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.
3. Includes Right of Use (ROU) asset expenses accounted for under AASB 16 Leases.
4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Performance 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.

| 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. | | |
| --- | --- | --- |
| **Program 1.1 – Prime Minister and Cabinet**  Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by:   * providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers. * providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters. * supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making. | | |
| **Key Activities** | The key activities outlined in the PM&C’s 2021‑25 Corporate Plan are:   * Informed and impactful advice * Helping our partner agencies to deliver on government priorities * Coordination and support for national and international agendas * Collaborate, communicate, engage * Deliver | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year 2021‑22 | 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 are expected to be achieved within the intended objectives, outcomes and timeframes as outlined in PM&C’s 2021-25 Corporate Plan. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget year 2022-23 | The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with quality and timely advice, services and support.  Successful 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. | Provided quality and timely advice to support the Prime Minister’s, Portfolio Ministers and key stakeholders and the Cabinet’s decision making.  Supported the successful delivery of the Government’s strategic national and international priorities, and programs through effective coordination, leadership, monitoring and reporting.  Deployed effective and rapid responses to critical and emerging issues.  The PM&C effectively collaborated and communicated with the community and key stakeholders through engagement activities, timely response to correspondence and messages to the Australian Community. |
| Forward estimates 2023-26 | As per 2022-23 | As per 2022-23 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of PM&C’s finances for the 2022-23 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 2022-23 and each forward year, after adjusting for depreciation expense and right-of-use (ROU) asset transactions (in accordance with AASB 16 Leases). The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating activities.

Appropriations for 2022-23 have increased since the publication of the 2021-22 Portfolio Additional Estimates Statements as a result of the measures identified in Table 1.2.

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

**Administered financial statements**

Administered expenses for 2022-23 have increased since the publication of the 2021-22 Portfolio Additional Estimates Statements due to additional appropriations for the measures identified Table 1.2.

3.2. Budgeted financial statements tables

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



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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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

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

 Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

1. 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 2022-23)

 Prepared on Australian Accounting Standards basis.

1. “Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2022‑23 for depreciation/amortisation expenses, DCBs or other operation expenses.

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



Prepared on Australian Accounting Standards basis.

1. 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)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years’ Administered Capital Budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis

1. "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1*)* 2022-23 for depreciation/amortisation expenses, ACBs or other operational expenses.

Aboriginal Hostels Limited

Entity resources and planned performance

Aboriginal Hostels Limited

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3.1 Budgeted financial statements 58

# 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 Aboriginal and Torres Strait Islander 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 Aboriginal and Torres Strait Islander people travelling or relocating through the operation of hostel accommodation services.

AHL’s purpose is to provide safe, culturally appropriate and affordable accommodation for Indigenous Australians who need to be away from home to access services and economic opportunities.

In 2022-23 AHL will continue to:

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

### 1.2 Entity resource statement

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

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

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.

Table 1.1: AHL resource statement — Budget estimates for 2022-23 as at Budget March 2022



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.

1. Appropriation Bill (No. 1) 2022-23.
2. Funding provided by another agency in the portfolio that is not specified within the annual appropriation bills. The payment relates to the operations of the Kardu Darrikardu Numida Hostel in Wadeye, Northern Territory and Wangkana-kari Hostel and a Secondary Education Hostel in Tennant Creek, Northern Territory.

### 1.3 Budget measures

AHL has no budget measures in the 2022-23 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 that 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  The most recent annual report can be found at:  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**



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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| **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. | | |
| --- | --- | --- |
| Program 1.1 -The objective of this program is to provide temporary accommodation for Indigenous Australians who must live away from home to access services and economic opportunities. | | |
| **Key Activities (a)** | * Delivering services that improve the quality of life and economic opportunity for Indigenous Australians through providing culturally appropriate and affordable temporary hostel accommodation for Indigenous Australians. * Maximising partnerships and engagement with Indigenous organisations and local service providers. * Contributing to the priorities of the National Agreement on Closing the Gap. * Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents. * Implementing strategies to ensure the company’s financial sustainability. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. *Percentage of residents providing a rating of ‘satisfied’ (or higher) with the quality of AHL’s accommodation services (b).* 3. *Partnerships and engagement with Indigenous organisations and local service providers (b).* 4. *Maintain industry benchmark repair and maintenance investment in hostel asset portfolio (b).* 5. *Company operating result consistent with or better than government approved budget (b).* | 1. 70% occupancy 2. *Baseline to be established* 3. *Baseline to be established.* 4. *Repair and maintenance investment represents at least 1.8% of hostel property asset replacement value.* 5. *2021-22 estimated actual deficit.* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2022-23 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services. 3. Partnerships and engagement with Indigenous organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than government approved budget. 6. *AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap (c).* | 1. 70% 2. Maintained or increased compared to previous year.      1. Maintained or increased compared to previous year. 2. Repair and maintenance investment represents at least 2% of hostel property asset replacement value. 3. 2022-23 budgeted deficit.      1. *Baseline to be established.* |
| Forward Estimates  2023-26 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services. 3. Partnerships and engagement with Indigenous organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than government approved budget. 6. AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | 1. As per 2022-23. 2. As per 2022-23. 3. As per 2022-23. 4. As per 2022-23. 5. As per forward estimates. 6. Maintained or increased compared to previous year. |

1. Refers to updated key activities that will be reflected in the *2022-23 Corporate Plan*.
2. New performance measures set in the 2021-22 Corporate Plan.
3. New performance measure established in the 2022-23 Budget.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

**Budgeted Departmental Comprehensive Income Statement**

The deficits in 2021-22 and the forward estimates relates to increases in depreciation expenses resulting from the 2017-18 building revaluation and the application of AASB 16 Leases.

**Budgeted Departmental Balance Sheet**

The increase in land and buildings in 2023-24 and the forward year is due to forecast investment in new hostels and/or redevelopment of existing hostels.

The increase in employee provisions in 2022-23 and the forward years is mainly due to the accumulation of AHL employees’ long service leave provision.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes the following sources of funding

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)

- donations and contributions

- gifts

- internally developed assets

- s74 external revenue, and

- proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

**Entity resources and planned performance**

Australian Institute of Aboriginal and Torres Strait Islander Studies

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# Australian Institute of Aboriginal and Torres Strait Islander Studies

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

The mission of AIATSIS is to tell the story of Aboriginal and Torres Strait Islander Australia; 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 strategies:

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

### 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer to 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 2022-23 as at Budget March 2022



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.

1. 2021-22 annual appropriations exclude $6.8m in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent.
2. Appropriation Bill (No. 2) 2022-23.

### 1.3 Budget measures

### The AIATSIS has no budget measures in the 2022-23 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 AIATSIS can be found at: [www.aiatsis.gov.au/about/who-we-are/corporate-information](http://www.aiatsis.gov.au/about/who-we-are/corporate-information)  The most recent annual performance statement can be found at: [www.aiatsis.gov.au/about/who-we-are/corporate-information](http://www.aiatsis.gov.au/about/who-we-are/corporate-information) |

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

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

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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audiovisual collections.** | | |
| Build and preserve a national collection and make it accessible. | | |
| **Delivery** | Ensure that our collection is representative, relevant and diverse.  Optimise appropriate accessibility.  Maximise opportunities provided by digital innovation. | |
| **Performance information** | | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| 2021-22 | * Collection growth * Collection accessibility * Collection digitisation | Increase in AIATSIS collection growth:   * 2% from 2020-21.   Number of requests met and items provided by source and location:   * 1.5% from 2020-21 * 100% of requests across categories are actioned within 60 days.   Provide an overall increase in the proportion of collection digitised by format:   * 5% from 2020-21. |
| 2022-23 | * Collection growth * Collection accessibility * Collection digitisation | Increase in AIATSIS collection growth:   * 2% from 2021-22.   Number of requests met and items provided by source and location:   * 1.5% from 2021-22 * 100% of requests across categories are actioned within 60 days.   Provide an overall increase in the proportion of collection digitised by format:   * 5% from 2021-22. |
| 2023-24 and beyond | As per 2022-23 | As per 2022-23 |

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

| Promote better understanding of Indigenous peoples’ cultures and heritage. | | |
| --- | --- | --- |
| **Delivery** | Provide a national forum for dialogue on Aboriginal and Torres Strait Islander culture.  Deliver transformative experiences of Aboriginal and Torres Strait Islander cultures, histories and heritage.  Deliver high quality exhibitions, products and publications. | |
| **Performance information** | | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| 2021-22 | * Communications * Education and cultural learning * Public events * Publishing (Aboriginal Studies Press) | Number and quality of public communication, education and engagement assessed through surveys/feedback channels:   * 70% of respondents assessed indicate high level impact.   Increase in number and type of activities with an education focus measured by:   * percentage increase in uptake of core cultural learning (sales or users). * percentage increase in utilisation of education products and services.   Number and satisfaction of attendees at AIATSIS events:   * 5 annual events. * 70% of respondents indicate high level impact.   Increase Indigenous authorship through ASP publications   * majority Indigenous authors.   Number of publications by type:   * Publish 8 or more publications annually. |
| 2022-23 | * Communications * Education and cultural learning * Public events * Publishing (Aboriginal Studies Press) | Number and quality of public communication, education and engagement assessed through surveys/feedback channels:   * 70% of respondents assessed indicate high level impact.   Increase in number and type of activities with an education focus measured by:   * percentage increase in uptake of core cultural learning (sales or users). * percentage increase in utilisation of education products and services.   Number and satisfaction of attendees at AIATSIS events:   * 5 annual events. * 70% of respondents indicate high level impact.   Increase Indigenous authorship through ASP publications   * majority Indigenous authors.   Number of publications by type:   * publish 8 or more publications annually. |
| 2023-24 and beyond | As per 2022-23 | As per 2022-23 |

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

| Lead and influence on Aboriginal and Torres Strait Islander research, ethics, protocols and collections. | | |
| --- | --- | --- |
| **Delivery** | Speak authoritatively through evidence based research and culturally based representative networks.  Articulate national priorities for Aboriginal and Torres Strait Islander research.  Position AIATSIS as the arbiter of standards in relation to research ethics, Indigenous research and management of Indigenous collections.  Foster innovation in ethical, impactful research and collection practice. | |
| **Performance information** | | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| 2021-22 | * Use and influence of the AIATSIS Code of Ethics (formally Guidelines for Ethical Research in Australian Indigenous Studies (GERAIS)) * External use of ethics clearances through the Research Ethics Committee * Take up of AIATSIS collections protocols and standards * AIATSIS influence in Aboriginal and Torres Strait Islander research | Number of times GERAIS (AIATSIS Code of Ethics) utilised:   * 5000 downloads/references.   Number of ethics clearances by the AIATSIS Research Ethics Committee:   * 20 annually.   An increase in the utilisation of AIATSIS collections’ access and use policy, Austlang and Thesauri:   * 600 application and usage events.   Number and type of requests for advice and input on Aboriginal and Torres Strait Islander research:   * + 15 requests.   Number and value of partnerships measured through formal research relationships:   * 5% increase in number.   Number of publications and presentations by AIATSIS staff by type:   * 100 publications annually |
| 2022-23 | * Use and influence of the AIATSIS Code of Ethics (formally GERAIS) * External use of ethics clearances through the Research Ethics Committee * Take up of AIATSIS collections protocols and standards * AIATSIS influence in Aboriginal and Torres Strait Islander research | Number of times GERAIS (AIATSIS Code of Ethics) utilised:   * 5000 downloads/references.   Number of ethics clearances by the AIATSIS Research Ethics Committee:   * 20 annually.   An increase in the utilisation of AIATSIS collections’ access and use policy, Austlang and Thesauri:   * 600 application and usage events.   Number and type of requests for advice and input on Aboriginal and Torres Strait Islander research:   * + 15 requests.   Number and value of partnerships measured through formal research relationships:   * 5% increase in number.   Number of publications and presentations by AIATSIS staff by type:   * 100 publications annually. |
| 2023-24 and beyond | As per 2022-23 | As per 2022-23 |

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

| Partner and collaborate with our communities, partners and governments. | | |
| --- | --- | --- |
| **Delivery** | Actively build diverse and enduring relationships domestically and internationally.  Be responsive and professional, with culturally competent working practices.  Build an active network of corporate partners.  Engage with our network of members, friends, volunteers, visitors and affiliates.  Learn from and contribute to the priorities and needs of Aboriginal and Torres Strait Islander communities. | |
| **Performance information** | | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| 2021-22 | * AIATSIS membership * Research collaborations and networks * Interaction with Indigenous Communities * Partnerships in place | Annual increase to the AIATSIS membership:   * Increase by 10 new members. * 3 members’ events annually.   Type, number and level of interactions in research collaborations:   * 3 research collaborations.   Number and type of research networks:   * 3 networks   Number of engagements with Indigenous communities by type:   * 50 engagements.   Number of partnerships, partnership projects and those formalised through a memorandum of understanding:   * 5 strategic partnerships. * 20 partnership projects. |
| 2022-23 | * AIATSIS membership * Research collaborations and networks * Interaction with Indigenous Communities * Partnerships in place | Annual increase to the AIATSIS membership:   * Increase by 10 new members. * 3 members’ events annually.   Type, number and level of interactions in research collaborations:   * 3 research collaborations.   Number and type of research networks:   * 3 networks   Number of engagements with Indigenous communities by type:   * 50 engagements.   Number of partnerships, partnership projects and those formalised through a memorandum of understanding:   * 5 strategic partnerships. * 20 partnership projects. |
| 2023-24 and beyond | As per 2022-23 | As per 2022-23 |

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

| Advise on Aboriginal and Torres Strait Islander culture and heritage. | | |
| --- | --- | --- |
| **Delivery** | Position AIATSIS as a trusted adviser.  Build our policy capacity and capability to deliver world class expertise.  Report regularly on the situation and status of Indigenous cultures and heritage. | |
| **Performance information** | | |
| **Year** | **Performance Measures** | **Expected Performance Results** |
| 2021-22 | * AIATSIS reports and policy briefs produced * Engagement with ministers, decision makers and policy leaders, advisers and senior public servants | Number of reports, policy briefs and requests for advice:   * 5 annually.   Number and type of engagements:   * 10 engagements annually. |
| 2022-23 | * AIATSIS reports and policy briefs produced * Engagement with ministers, decision makers and policy leaders, advisers and senior public servants | Number of reports, policy briefs and requests for advice:   * 5 annually.   Number and type of engagements:   * 10 engagements annually. |
| 2023-24 and beyond | As per 2022-23 | As per 2022-23 |
| **Purposes** | To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative. | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The AIATSIS is budgeting for a break-even position in 2022-23. The increase in appropriation from 2021-22 is mainly due to revenue received the Ngurra Cultural Precinct. The Ngurra Cultural Precinct incorporates a National Resting Place and would establish a National Indigenous Knowledge and Cultural Centre. The decrease in expenses and own-source revenue relates to the finalisation of the Indigenous Research Exchange Grants Program.

The AIATSIS’ total assets are estimated to be $57.6 million at 30 June 2023. This value mainly represents our non-financial assets of $32.0 million which includes our building and collection assets. The AIATSIS’ budgeted cash and cash equivalents are estimated to be $23.5 million, which ensures the 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



Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis.

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

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes the following s74 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 2022-23)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2022‑23 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian National Audit Office

Entity resources and planned performance

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# 

# Australian National Audit Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian National Audit Office’s (ANAO) purpose is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. The Auditor-General is an independent officer of the Australian Parliament whose mandate and functions are set out in the *Auditor-General Act 19*97 (the Act). The Auditor-General is assisted by the ANAO in delivering against this mandate.

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

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

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

The ANAO is introducing a new program in 2022-23 for the staged implementation of performance statements auditing for the public sector, providing system-level assurance and transparency of its operation. Auditing of entity performance statements gives the Parliament the same level of assurance over non-financial performance information that it currently receives for financial performance information.

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.

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

The ANAO is also permitted to charge for ‘audits by arrangement’ under subsection 20(2) of the Act. The revenue is shown as 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 2022-23 as at Budget March 2022



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.

1. Appropriation Bill (No. 1) 2022-23.
2. Excludes departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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'.
5. For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

### 1.3 Budget measures

The ANAO has no budget measures in the 2022-23 Budget.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| Note:  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports - to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the Australian National Audit Office can be found at: [anao.gov.au/work/corporate/anao-corporate-plan-2021-22](https://anao.gov.au/work/corporate/anao-corporate-plan-2021-22)  The most recent annual performance statements can be found at: [anao.gov.au/work/annual-report/anao-annual-report-2020-21](https://anao.gov.au/work/annual-report/anao-annual-report-2020-21) |

### 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 entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

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



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and principal payments on lease liabilities.

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

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1 –** To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. | | |
| --- | --- | --- |
| **Program 1.1 – Financial Statements Audit Services**  This program contributes to the outcome through:   * providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive and the public * 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 * contributing to improvements in the financial administration of Australian Government entities. | | |
| **Key activities (a)** | Providing independent assurance to the Parliament by:   * issuing financial statements audit opinions to the Australian Government and its controlled entities * issuing other assurance audit reports, and * preparing and producing financial statements-related reports for the Parliament | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | * Percentage of the mandatory financial statements auditor's reports completed * Number of financial statements-related audit reports presented to Parliament * Number of assurance audit reports by arrangement * Percentage of auditor's reports issued within three months of the financial-year-end reporting date * Percentage variation to the average cost per financial statements audit * Percentage of moderate or significant findings from assurance audit reports agreed to by audited material entities * Percentage of moderate and significant findings that are addressed by material entities within one year of reporting | * 100% of the mandatory financial statements auditor’s reports completed * 2 financial statements-related audit reports presented to Parliament * 41 assurance audit reports by arrangement * 90% of auditor’s reports issued within three months of the financial-year-end reporting date * 2.63% reduction to the average cost per financial statements audit * 100% of moderate or significant findings from assurance audit reports agreed to by audited entities * 75% of moderate and significant findings are addressed by material entities within one year of reporting |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year 2022-23 | * *Number of mandated financial statements audit reports issued* * *Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes* * *Average cost of a financial statements audit does not increase from the prior year* * *Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities* * *Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting* | * *245 mandated financial statements audit reports issued* * *85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes* * *Average cost of a financial statements audit does not increase from the prior year* * *90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities* * *90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting* |
| Forward Estimates  2023-26 | *As per 2022-23.* | *As per 2022-23.* |

1. New or modified performance measures that reflect new or materially changed programs are shown in italics. Where new programs are established in the 2022-23 Budget, all of the performance measures related to that new program need to be shown.

| Outcome 1 – **To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.** | | |
| --- | --- | --- |
| **Program 1.2 – Performance Audit Services**  This program contributes to the outcome through:   * audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector. | | |
| **Key activities (a)** | Improving public sector performance by:   * providing performance and other audit reports for the information of the Parliament, the Executive and the public. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | * Number of performance reports prepared for Parliament * Average elapsed time (months) for completion of performance audits * Percentage variation to the average cost per performance audit * Percentage of recommendations included in performance audit reports agreed by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report * *Number of performance statements audit reports completed* | * 40 performance audit reports prepared for Parliament * 10.5 months average elapsed time for completion of performance audits * 1% increase to the average cost per performance audit * 90% of recommendations included in performance audit reports agreed by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report * *3 performance statements audit reports completed* |
| Budget Year 2022-23 | * *Number of performance audit reports presented to Parliament* * *Average cost of a performance audit does not increase from the prior year* * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented | * *42 performance audit reports presented to Parliament* * *Average cost of a performance audit does not increase from the prior year* * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |
| Forward Estimates  2023-26 | * Number of performance audit reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented | * 45 performance audit reports presented to Parliament in  2023-24 increasing to 48 in 2024-25 and 48 in 2025-26 * Average cost of a performance audit does not increase from the prior year * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |

1. New or modified performance measures that reflect new or materially changed programs are shown in italics. Where new programs are established in the 2022-23 Budget, all of the performance measures related to that new program need to be shown.

| Outcome 1 – **To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.** | | |
| --- | --- | --- |
| **Program 1.3 – Performance Statements Audit Services**  This program contributes to the outcome through:   * audits of the performance statements of selected Australian Government entities. | | |
| **Key Activities (a)** | Improving public sector performance by:   * providing performance statements audit reports for the information of the Parliament, the Executive and the public. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year 2022-23 | * *Number of performance statements audit reports issued* * *Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes* * *Average cost of a performance statements audit does not increase from the prior year* * *Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities* * *Percentage of agreed moderate or significant findings that are addressed by audited entities within 24 months of reporting* | * *6 performance statements audit reports issued* * *100% of performance statements audit reports issued in time to meet entity annual reporting timeframes* * *Average cost of a performance statements audit does not increase from the prior year* * *90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities* * *70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting* |
| **Year** | **Performance measures** | **Expected performance results** |
| Forward Estimates  2023-26 | * Number of performance statements audit reports issued * Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * Percentage of agreed moderate or significant findings that are addressed by audited entities within 24 months of reporting | * 10 performance statements audit reports issued in 2023-24 increasing to 14 in 2024-25 and 19 in 2025-26 * 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |
| Material changes to Program 1.3 resulting from 2022-23 Budget Measures: The ANAO is introducing a new program in 2022-23 for the staged implementation of performance statements auditing for the public sector, providing system-level assurance and transparency of its operation. Auditing of entity performance statements gives the Parliament the same level of assurance over non-financial performance information that it currently receives for financial performance information | | |

1. New or modified performance measures that reflect new or materially changed programs are shown in italics. Where new programs are established in the 2022-23 Budget, all of the performance measures related to that new program need to be shown.

| Outcome 1 – **To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.** | | |
| --- | --- | --- |
| **Shared performance criteria for Programs 1.1, 1.2 and 1.3**  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:   * facilitating dissemination of the ANAO's findings to members of Parliament, the Executive and the public * providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology, and * ensuring ANAO audits are of high quality and compliant with auditing standards. | | |
| **Key Activities (a)** | Providing independent assurance to the Parliament and improving public sector performance by:   * providing information to Members of Parliament and parliamentary committees * undertaking an audit quality assurance program and * publishing insights and key learnings from audits. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | * Number of appearances and submissions to parliamentary committees * Percentage of private briefings undertaken at request of parliamentarians * Number of published audit insights and key learnings from across ANAO activities * The ANAO quality assurance program indicates that audit opinions and conclusions are appropriate * Percentage of inquiries and audit requests from parliamentarians finalised within 28 days * Percentage of Joint Committee of Public Accounts and Audit (JCPAA) members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency | * 40 appearances and submissions to parliamentary committees * 100% of private briefings undertaken at request of parliamentarians * 4 papers published on audit insights and key learnings from across ANAO activities * The ANAO quality assurance program indicates that 100% of audit opinions and conclusions are appropriate (against a target of 100%) * 90% of inquiries and audit requests from parliamentarians finalised within 28 days * 90% of JCPAA members surveyed are satisfied that the ANAO improved public sector performance and supported accountability and transparency |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year 2022-23  **Year** | * *The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector* * *The ANAO supports the Australian Government sector to improve public sector performance* * *The ANAO independent quality assurance program indicates that audit opinions and conclusions are appropriate*   **Performance measures** | * *Achieved* * *Achieved* * *Achieved*   **Expected Performance Results** |
| Forward Estimates  2023-26 | *As per 2022-23.* | *As per 2022-23.* |

1. New or modified performance measures that reflect new or materially changed programs are shown in italics. Where new programs are established in the 2022-23 Budget, all of the performance measures related to that new program need to be shown.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of ANAO’s finances for the 2022-23 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 2022-23. 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 2022-23.

#### 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 2022-23 is budgeted at $84.2 million (2021-22: $81.1 million), increasing in line with funding received at the 2021-22 Budget.

Other revenue is expected to be $4.1 million (2021-22: $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 2022-23 is estimated to be $1.0 million. In addition, the ANAO forecasts spending a further $2.9 million on capital works over the forward estimates.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ DCBs.

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23)**  Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022‑23 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)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



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 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 Service Commissioner and the Parliamentary Service Merit Protection 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 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 for Outcome 1’ table 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 2022-23 as at Budget March 2022

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

#### Annual appropriation amounts appearing for the 2021-22 estimated actual exclude amounts in Appropriation Bill (No.3) 2021-22, which is yet to receive Royal Assent.

1. Appropriation Bill (No. 1) 2022-23.
2. Excludes departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the *Public Governance, Performance and   
   Accountability Act 2013* (PGPA Act). The 2022-23 Budget receipt measure Australian Public Service  *Hubs Pilot in Regional Australia* does not include s74 external revenue.
4. DCBs are not separately identified in Appropriation Bill (No. 1) 2022-23 and form   
    part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting   
    purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

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

Table 1.2: APSC 2022-23 Budget measures

**Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**

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.

1. The lead entity for the Stronger Regional Futures Package is the Department of Infrastructure, Transport, Regional Development and Communications. The full measure description and package details appear in Budget Paper No. 2 under the Infrastructure, Transport, Regional Development and Communications portfolio.
2. The lead entity for the measure titled Comprehensive Strategic Partnership with India - new initiatives is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
3. The lead entity for the measure titled Prioritising Mental Health is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health portfolio. The costs for APSC associated with this measure have been absorbed within existing resources.
4. The measure titled Response to the Independent Review into Commonwealth Parliamentary Workplaces - additional resourcing is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
5. The lead entity for the measure titled India Comprehensive Strategic Partnership is the   
   Department of Foreign Affairs and Trade. The full measure description and package details appear in   
   Budget Paper No. 2 under the Foreign Affairs and Trade 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 measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plan and annual performance statements – included in Annual Reports - to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the APSC can be found at: www.apsc.gov.au/publication/corporate-plan-2021-22  The most recent annual performance statement can be found at: www.apsc.gov.au/annual-report/australian-public-service-commission-annual-report-2020-21 |

### 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**

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act*.*
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses,  
   amortisation expenses, make good expenses, and audit fees

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below 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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. | | |
| --- | --- | --- |
| **Program 1.1** **– Australian Public Service Commission** This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS. | | |
| **Key Activities** | * Provide strategic direction * Facilitate collaboration * Develop, implement, maintain and reform policy and guidance * Enable learning and development opportunities * Collect and share important information about the APS * Provide key, APS-wide platforms and services * Provide advice and assistance * Provide strategic and secretariat support to key forums | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | * Ensuring good governance * Lifting the capability of the APS * Building leadership for the future * Preserving and enhancing the reputation of the APS * Upholding the integrity of the APS | All targets are expected to be achieved.   * 100% of new Commonwealth workplace arrangements made are compliant with the Government’s prevailing bargaining policy * Evaluation data from leadership development initiatives indicate an increase in participants’ self-assessment of leadership capability * Build digital capability and support digital ways of working in the APS through delivery of the Digital Profession * Curate and/or share regular social media posts every week across the Commission’s and the APS social media platforms (LinkedIn, Facebook and Twitter) * Implementation of renewed integrity training |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year 2022-23 | Support quality public service workforce management | Engage with Commonwealth agencies to ensure proposed collective workplace arrangements are compliant with the public sector workplace relations policy. |
| Build leadership for the future | Support Secretaries Board to build a strong and diverse leadership pipeline via the Secretaries Talent Council and the Deputy Secretaries Talent Council. |
| Lift public service capability | APS Academy offers quality APS Craft learning, drawn from across the APS, leveraging expertise from within APS, and from industry and academia where required.  Build digital capability in the APS workforce and support digital ways of working in the APS through the Digital Profession. |
| Foster trust in public service integrity | Develop and implement initiatives to strengthen integrity culture in the APS. |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 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 2022-23 including both departmental and administered funding. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

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

**Comprehensive income statement**

In all Budget years the APSC is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense. Appropriation revenue from government has increased in 2022-23 due to the new budget measures announced. Own-source revenue has increased as a result of the establishment of the APS Academy.

**Budgeted departmental balance sheet**

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

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

Total equity will increase in the Budget year and the 2023-24 forward year as a result of departmental capital budget included in Budget measures, then it will reduce 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



Prepared on Australian Accounting Standards basis.

1. 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 (DCB)) provided through Bill 1 equity appropriations. For information   
   regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

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 2022-23)

****

Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years' DCBs.
2. 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  
    - s74 external revenue.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

 Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections provided through Appropriation Bill (No. 2) 2022-23, including collection development acquisition budget.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual $'000 | 2022-23 Budget  $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Employees | 4,361 | 4,444 | 4,533 | 4,615 | 4,693 |
| **Total cash used** | **4,361** | **4,444** | **4,533** | **4,615** | **4,693** |
| **Net cash from/(used by)  operating activities** | **(4,361)** | **(4,444)** | **(4,533)** | **(4,615)** | **(4,693)** |
| **Net increase/(decrease) in cash  held** | **(4,361)** | **(4,444)** | **(4,533)** | **(4,615)** | **(4,693)** |
| Cash and cash equivalents at  beginning of reporting period | - | - | - | - | - |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 4,361 | 4,444 | 4,533 | 4,615 | 4,693 |
| Total cash from Official Public Account | 4,361 | 4,444 | 4,533 | 4,615 | 4,693 |
| **Cash and cash equivalents at  end of reporting period** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

Digital Transformation Agency

Entity resources and planned performance

Digital Transformation Agency

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# Digital Transformation Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The purpose of the Digital Transformation Agency (DTA) is to provide digital and ICT strategy and policy leadership, investment advice, delivery oversight, and strategic sourcing to drive government’s digital transformation and deliver benefits to all Australians.

The DTA:

* provides strategic leadership on whole-of-government and shared digital and ICT services, including sourcing and capability development
* delivers architectural policies, standards, and platforms for whole-of-government and shared digital, and ICT service delivery
* provides advice to agencies and the Government on digital and ICT investment proposals
* providing assurance of assure significant digital and ICT investments through the digital oversight framework and monitors and advised of the effectiveness of the whole-of-government digital portfolio.

In 2022-23, the DTA will focus on two strategic priorities:

**Direction setting**

The DTA will:

* drive whole-of-government digital strategy, policy and advice, and
* become a trusted advisor on digital and ICT investment decisions.

**Implementation oversight**

The DTA will:

* oversee the digital and ICT investment portfolio to ensure digital and ICT strategies, policies, and priorities are met in delivery, and
* simplify digital and ICT procurement to maximise value, savings, and reuse.

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

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the DTA 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, while 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: DTA resource statement — Budget estimates for 2022-23 as at Budget March 2022



Third party payments from and on behalf of other entities

 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.

1. Annual appropriation amounts appearing for the 2021-22 estimated actual exclude amounts in Appropriation Bill (no.3) 2021-22, which is yet to receive Royal Assent.
2. Appropriation Bill (No. 1) 2022-23.
3. Excludes departmental capital buget (DCB).
4. Estimated external revenue receipts under section 74 of the *Public Governance Performance and Accountability Act 2013* (PGPA Act).
5. Includes cash received by related entities for pass through costs.

### 1.3 Budget measures

Budget measures in Part 1 relating to Digital Transformation Agency (DTA) are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: DTA 2022-23 Budget measures

**Part 1: Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**



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.

* + - * 1. The lead entity for the measure titled Digital Economy Strategy is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Department of the Prime Minister and Cabinet.

## 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 DTA Agency can be found at: [www.dta.gov.au](https://www.dta.gov.au/).  The most recent annual performance statement can be found at: [www.dta.gov.au](https://www.dta.gov.au/). |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement. |

##### Budgeted expenses for Outcome 1

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

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



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, resources received free of charge and expenses where funding has been provided in a prior year.

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

Table 2.1.2: Performance 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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1 – Support the Government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement | | |
| --- | --- | --- |
| **Program 1.1** - The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians. | | |
| **Key activities** | Key activities reported in the current corporate plan that relate to this program. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate modern, efficient, and joined-up government services. | Our leadership drives digital transformation in government and increased user-focus in digital government service delivery. |
| Whole-of-government digital platforms, technologies and services reduce costs and duplication, provide better infrastructure for Commonwealth entities, and enhance the user experience. | Increase in, or enhancement of, digital platforms, technologies and services that make government simple, clear and fast. |
| Sourcing improvements enhance the experience for buyers and sellers of government digital products and services. | Improvements to sourcing of digital products and services drive greater value for money for the APS and more opportunities for Australian businesses, including Small and Medium-sized Enterprises. |
| Advice, programs, training and resources delivered improve the digital capability of the APS. | Quality of advice, programs, training and resources supports and builds digital leadership, attracts emerging talent, and increases capability of staff across the APS. |
| Collaboration and partnerships nationally and internationally promote digital transformation to improve government services. | Our work increases cooperation and consistent approaches across all levels of government, and increases collaboration nationally and internationally, as well as with industry and other stakeholder groups. |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget year 2022-23 | Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate simple, helpful, respectful and transparent government services. | Our leadership drives digital transformation in government and increased user-focus in digital government service delivery. |
|  | Whole-of-government digital platforms, technologies and services are aligned to the Australian Government architecture, to support reduced costs and duplication, providing better infrastructure for Commonwealth entities, and enhancing the user experience. | Increase in, and enhancement of, digital platforms, technologies and services that are aligned to the Australian Government Architecture and make government services easy to use, accessible and connected |
|  | Manage whole of government digital procurement arrangements and systems. | Up-to-date digital procurement arrangements that meet government agencies needs with at least one new or renewed whole-of-government arrangement put in place that delivers improved value.  Whole-of-government digital procurement arrangements comply, where relevant, to the Australian Government Architecture and Reuse Policy.  Centrally managed DTA whole-of-government contracts are reported on AusTender.  70% of government users report a customer satisfaction measure of neutral or above.  BuyICT platform including the Reuse Catalogue is available to buyers and sellers 99.5% of the time  The Customer Service Desk for digital procurement is available from 8.30am to 5.00pm Australian Eastern Standard Time (Australian Capital Territory business days). |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of DTA’s finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the DTA in 2022­23. This includes appropriation receivable that is yet to be drawn to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2022­23.

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

Budgeted revenue from government in 2022­23 is estimated at $71.1 million, an increase of $31.3 million compared to the estimate for 2022­23 reported in the 2021­22 Portfolio Budget Statements.

Budgeted sales of goods and rendering of services in 2022­23 is estimated at $9.4 million, a reduction of $1.3 million compared to the estimate for 2022­23 reported in the 2021­22 Portfolio Budget Statements.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis

Table 3.5: Statement of departmental asset movements (Budget year 2022-23)



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:

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

Throughout the 2021-22 financial year IBA continued to support its customers to stabilise, manage and recover from the economic impacts of COVID-19. Further, IBA increased its understanding of the social, cultural, and economic impacts experienced by customers through its Impact Report and in 2022-23 will expand on this knowledge by expanding its evaluation and impact research capability.

With the ongoing pandemic and the two years of lessons as context, IBA is positioned to meet increasing customer demand in 2022-23, but over the longer term IBA will need to significantly increase its lending capacity to keep pace with projected demand. As a result of outdated legislation, IBA notes that it faces an ongoing barrier to increasing its lending capacity through prudent borrowing. It also notes the urgent need to align its borrowing arrangements with other Corporate Commonwealth entities. The IBA is poised to update its strategic plan in 2022 outlining the future of the agency out to at least 2025. At its core, IBA continues to work with customers to adjust to living and working in the context of a global pandemic whilst also meeting our mandate in a culturally informed way.

Areas of focus for IBA in 2022-23 will include:

* strict financial management to meet demand, given demand continues to exceed available capital
* positioning IBA to meet customer demand in the future through support for modernising IBA’s legislative borrowing arrangements
* investment in and update of IBA’s new core business IT system, customer facing portal, and data warehouse to improve customer experiences
* investment in the development of staff capability to use the new systems to help customer response time and customer service
* ensuring customers’ finance needs are met in a responsible fashion
* continuing to support Indigenous Australians to build new houses in regional Australia
* understanding structural shifts in the economy and the impact of regional house prices on IBA’s home lending customer base and what IBA can do to support these customers
* supporting our business clients who continue to be affected by the economic impacts of the COVID-19 pandemic, particularly those in the tourism, accommodation and hospitality sectors
* finding opportunities to co-invest with Indigenous organisations in a rebounding economy, to further grow the Indigenous estate and generate wealth for customers
* updating IBA’s strategic plan in line with the Enhanced Commonwealth Performance Framework, informed by experiences of the past five years and customer impact feedback
* continuing to strengthen IBA’s capability and approach to evaluation, measuring and assessing performance, and reporting in line with the *Public, Governance, Performance and Accountability Act 2013* (PGPA Act) and
* evolving our approach to partnerships to better inform research, evaluation, policy and product development.

### 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 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’ 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 2022-23 as at Budget March 2022



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

1. Appropriation Bill (No. 1) 2022-23.
2. Appropriation Bill (No. 2) 2022-23.
3. 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

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

**Table 1.2: IBA 2022-23 Budget measures   
Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**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 IBA can be found at: www.iba.gov.au/about-us/publications.  The most recent annual performance statement can be found at: 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**

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.

|  |  |
| --- | --- |
| **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.** | |
| **Program 1.1** – **Indigenous Economic Participation and Wealth Creation**  This program contributes to the above outcome through the following objectives:   * Support Aboriginal and Torres Strait Islander people to own a home and build home equity. * Support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence. * Support Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability.   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. | |
| **Delivery** | IBA increases wealth and economic independence for Aboriginal and Torres Strait Islander people by delivering:   * finance products and tailored support for home ownership. * finance products and tailored support to help start, acquire or grow a business. * investment and direct management of businesses and assets as well as commercial capability development. |

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

| **Key Activities** | IBA’s key activities are guided by its five-year strategy (2018-2023) that articulates the long, medium and short term economic, social and cultural impacts to be achieved through the core program areas which are:   * home ownership * business solutions * investments and asset management | |
| --- | --- | --- |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | 1. Number of home ownership outcomes approved | 1. 567 (against a target of 560) |
| 1. Percentage of approved customers that are first home buyers | 1. 95% (against a target of 90%) |
| 1. Percentage of Indigenous home customers who transition or are supported into mainstream lending | 1. 9.6% (against a target of 4.5%) |
| 1. Number of people attending housing capability workshops | 1. 510 (against a target of 500) |
| 1. Percentage of home customers satisfied or very satisfied with IBA’s service | 1. 92% (against a target of 80%) |
| 1. Cost per dollar lent efficiency ratio for the home loan portfolio | 1. 0.95% (against a target of less than 1.11%) |
| 1. Four-year survivability of IBA supported business loan customers | 1. 0-4 employees: 83% (target of 63%); 5-19 employees: 92% (target of 78%); 20-199 employees: 100% (target of 83%); 200+ employees: IBA had no such customers |
| 1. Number of business customers financed | 1. 220 (against a target of 193) |
| 1. Number of people attending business capability workshops | 1. 500 (against a target of 500) |
| 1. Percentage of business customers satisfied or very satisfied with IBA’s service | 1. 86% (against a target of 80%) |
| 1. Cost per dollar lent efficiency ratio for the business loan portfolio | 1. 9.5% (against a target of less than 10%) |
| 1. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015) | 1. $190m (against a target of $167m) |
| 1. Five-year average annual portfolio returns to Indigenous co-investors | 1. 5.0% (against a target of CPI + 3.5% = 4.98% as at 31 December 2021) |

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

| **Year** | **Performance measures** | **Expected Performance Results** |
| --- | --- | --- |
|  | 1. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) | 1. 65 (against a target of 65) |
| 1. Value of goods and services procured from Indigenous suppliers by IBA’s subsidiaries and associates | 1. $4.5m (against a target of $3.0m) |
| 1. Percentage of jobs supported by IBA’s subsidiaries and associates held by Indigenous Australians | 1. 23% (against a target of 23%) |
| 1. Percentage of investors satisfied or very satisfied with IBA’s service | 1. 89% (against a target of 80%) |
| 1. Asset management expense ratio | 1. 2% (against a target of less than 3%) |
| 1. Value of goods and services procured from Indigenous suppliers | 1. $4.6m (against a target of $4.8m) |
|  | 1. Implementation of IBA’s impact framework | 1. The targets to publish Annual Impact Report and respond to all previous recommendations have been met. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year  2022-23 | 1. Number of home ownership outcomes approved | 1. 575 |
| 1. Percentage of approved customers that are first home buyers | 1. 90% |
| 1. Percentage of Indigenous home customers who transition or are supported into mainstream lending | 1. 4.5% |
| 1. Number of people attending housing capability workshops | 1. 525 |
| 1. Percentage of home customers satisfied or very satisfied with IBA’s service | 1. 80% |
| 1. Cost per dollar lent efficiency ratio for the home loan portfolio | 1. Less than 1.0% |
| 1. Four-year survivability of IBA supported business loan customers | 1. Australian average business survivability by employment category as reported by the ABS |
| 1. Number of business customers financed | 1. 160 |
| 1. Number of people attending business capability workshops | 1. 515 |

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

| **Year** | **Performance measures** | **Expected Performance Results** |
| --- | --- | --- |
|  | 1. Percentage of business customers satisfied or very satisfied with IBA’s service | 1. 80% |
| 1. Cost per dollar lent efficiency ratio for the business finance portfolio | 1. Less than 10% |
| 1. Total value of Indigenous co‑investments with IBA (cumulative since 1 July 2015) | 1. $205.0m |
| 1. Five-year average annual portfolio returns to Indigenous co-investors | 1. CPI + 3.0% |
| 1. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) | 1. 70 |
| 1. Value of goods and services procured from Indigenous suppliers by IBA’s subsidiaries and associates | 1. $3.5m |
|  | 1. Percentage of jobs supported by IBA’s subsidiaries and associates held by Indigenous Australians. | 1. 21% |
|  | 1. Percentage of investors satisfied or very satisfied with IBA’s service | 1. 80% |
|  | 1. Investments asset management expense ratio | 1. Less than 3% |
| 1. Value of goods and services procured from Indigenous suppliers by IBA (not including subsidiaries) | 1. $5.0m |
| 1. Implementation of IBA’s impact, evaluation and performance frameworks | 1. Undertake impact research in line with IBA’s impact, Evaluation and Performance frameworks that deliver recommendations with a clear path to improving customer outcomes |

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

| **Year** | **Performance measures** | **Expected Performance Results** |
| --- | --- | --- |
| Forward  Estimates  2023-26 | 1. Number of home ownership outcomes approved | 1. 585 (2023-24), 600 (2024-25), 620 (2025-26) |
| 1. Percentage of approved customers that are first home buyers | 1. 90% |
| 1. Percentage of Indigenous home customers who transition or are supported into mainstream lending | 1. 4.5% |
| 1. Number of people attending housing capability workshops | 1. 550 (2023-24), 575 (2024-25), 600 (2025-26) |
| 1. Percentage of home customers satisfied or very satisfied with IBA’s service | 1. 80% |
| 1. Cost per dollar lent efficiency ratio for the home loan portfolio | 1. Less than 1.0% |
| 1. Four-year survivability of IBA supported business loan customers | 1. Australian average business survivability by employment category, as reported by the ABS |
| 1. Number of business customers financed | 1. 165 (2023-24), 170 (2024-25), 175 (2025-26) |
| 1. Number of people attending business capability workshops | 1. 530 (2023-24), 545 (2024-25), 560 (2025-26) |
| 1. Percentage of business customers satisfied or very satisfied with IBA’s service | 1. 80% |
| 1. Cost per dollar lent efficiency ratio for the business finance portfolio | 1. Less than 10% |
|  | 1. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015) | 1. $220.0m (2023-24), $235.0m (2024-25), $250.0m (2025-26) |
|  | 1. Five-year average annual portfolio returns to Indigenous co-investors | 1. CPI + 3.0% |

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

| **Year** | **Performance measures** | **Expected Performance Results** |
| --- | --- | --- |
|  | 1. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) | 1. 77 (2023-24), 84 (2024-25), 91 (2025-26) |
|  | 1. Value of goods and services procured from Indigenous suppliers by IBA’s subsidiaries and associates | 1. $2.5m (2023-24), $2.8m (2024‑25), $3.0m (2025‑26) |
|  | 1. Percentage of jobs supported by IBA’s subsidiaries and associates held by Indigenous Australians | 1. 20% (2023-24), 21% (2024-25), 22% (2025-26) |
|  | 1. Percentage of investors satisfied or very satisfied with IBA’s service | 1. 80% |
|  | 1. Investments asset management expense ratio | 1. Less than 3% |
|  | 1. Value of goods and services procured from Indigenous suppliers by IBA (not including subsidiaries) | 1. $5.3m (2023-24), $5.5m (2024-25), $5.8m (2025-26) |
|  | 1. Implementation of IBA’s impact, evaluation and performance frameworks | 1. Undertake impact research in line with IBA’s impact, evaluation and performance frameworks that deliver recommendations with a clear path to improving customer outcomes |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of IBA’s finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The IBA budgets are prepared on a consolidated basis for the agency and its 38 subsidiaries, 25 of which are trading. On consolidation, assets, liabilities, income and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

**Comprehensive income statement**

The IBA is budgeting for a surplus of $22 million in 2022-23 compared with an estimated actual surplus of $78 million in 2021-22.

**Budgeted departmental balance sheet**

Budgeted net assets as at 30 June 2023 of $2,008 million represents an increase of $75 million over the estimated net assets of $1,933 million as at 30 June 2022. The main drivers of the increase are:

* continuing capital injections from the Government of $23 million;
* final equity injection of $19 million for Regional Construction Loan funding ($150 million funding over three years, ending 30 June 2023)
* estimated contributions of equity from Indigenous partners of $12 million, and
* the estimated surplus of $22 million.

**Budgeted departmental statement of cash flows**

Net lending activity is expected to be $69 million in 2022-23.

**Departmental statement of changes in equity**

Total equity is expected to increase by $75 million to $2,008 million as at 30 June 2023, with the continuing additional equity injection of $23 million from the Commonwealth, plus the $19 million final instalment of the construction lending funding ($150 million over three years), Indigenous co-investment of $12 million and the Budget year surplus of $22 million.

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

**Concessional loan discount**

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

**Financial assets – trade and other receivables**

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

**Non-financial assets**

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

3.2. Budgeted financial statements tables

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



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

Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 Leases.

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



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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. May include the following s74 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 2022-23)



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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3.1 Budgeted financial statements 198

# Indigenous Land and Sea Corporation

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Indigenous Land and Sea Corporation’s (ILSC) 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, and
* 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, inclusive of the tangible and intangible aspects of culture, knowledge and identity. Physically, this refers to the land, fresh and salt water country under the care and control of Aboriginal and Torres Strait Islander people, communities and Corporations. Less tangibly, it refers to the cultural assets, cultural knowledge and intellectual property held collectively in association with the physical aspects of country.

In the year ahead, the ILSC will focus on:

* in the 2022-23 period, the ILSC will finalise and publish its 2022-2027 National Indigenous Land and Sea Strategy (NILSS). Based on engagement with Aboriginal and Torres Strait Islander Australians, the strategy will set out how the ILSC will deliver its functions to 2027.
* The continued maturation of the ILSC’s measurement of performance. The ILSC will employ the principles of the Indigenous Evaluation Framework to establish an approach to the measurement of impact and outcomes from the perspective of Aboriginal and Torres Strait Islander users of its services and programs. This work will be published in the form of an annual ‘Year in Review’ document to complement the ILSC’s Annual Performance Statement, tracking our progress against the priorities set in the NILSS
* The ILSC will continue to work closely with Aboriginal and Torres Strait Islander holders of Country to respond to the risks and opportunities of living with COVID-19
* The ILSC will support Aboriginal and Torres Strait Islander holders of Country to respond to and recover from the flooding and extreme weather in the Eastern states in 2022.

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

Revenue from the ATSILSFF supports the ILSC’s operations, with the ILSC receiving $45 million (in 2010 values) annually.

The ILSC delivers its operations through:

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

The ILSC anticipates the divestment of the NCIE site within the forward estimates period. This will lead the ILSC to adjust its performance expectations from 2023 to capture the performance impacts of a refreshed operational model for the NCIE.

### 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer toBudget 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 2022-23 as at Budget March 2022

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

1. Appropriation Bill (No. 1) 2022-23.
2. 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.
3. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

ILSC has no budget measures in the 2022-23 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 Indigenous Land and Sea Corporation can be found at 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/ |

### 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**

Table 2.1.3: Performance measure 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. | | |
| --- | --- | --- |
| **Program 1.1** – The objective of this program is to acquire and manage Indigenous land and water-related interests. | | |
| **Key Activities** | * 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. * 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. * 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. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | Deliverable 1  Interests in land and water/waters acquired | *Achieved* |
| Deliverable 2  Interests granted | *Achieved* |
| Deliverable 3  Number of active acquisition and management projects | *Exceeded* |
| KPI 1 - Indigenous employment   * Number of Indigenous staff directly employed across the ILSC Group * Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | *Exceeded*  *Exceeded* |
| KPI 2 - Indigenous training   * Number of Indigenous trainees hosted/employed across the ILSC Group * Number of Indigenous training completions enabled by ILSC funded projects active in financial year | *Achieved*  *Achieved* |
| KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | *Achieved* |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year 2022-23 | 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 |  |
|  | KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) |  |
|  | KPI 6 - ILSC Group contribution to the Indigenous Estate |  |
|  | Deliverable 1  Interests in land and water/waters acquired | *9* |
| Deliverable 2  Interests granted | *8* |
| Deliverable 3  Number of active acquisition and management projects | *80* |
| KPI 1 - Indigenous employment   * A. Number of Indigenous staff directly employed across the ILSC Group * B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | *440*  *300* |
| KPI 2 - Indigenous training   * A. Number of Indigenous trainees hosted/employed across the ILSC Group * B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year | *180*  *1000* |
| KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | *50* |
| KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment | *50%* |
| **Year** | **Performance Measures** | **Expected performance results** |
| Budget year 2022-23 | 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 2023‑26 | *As per 2022-23* | *As per 2022-23* |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ILSC’s finances for the 2022-23 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

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 which 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 NIAA. The total resources for the ILSC’s outcome include the income from the ATSILSFF and represent the funds available to ILSC to carry out its legislated functions. The ATSILSFF payment is recognised as income in the Comprehensive Income Statement (Table 3.1) in the period received.

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

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

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

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

#### **3.2. Budgeted financial statements tables**

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



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

 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 2022-23)



Prepared on Australian Accounting Standards basis.

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



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

 Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

1. Includes the following s74 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 2022-23)



Prepared on Australian Accounting Standards basis.

**National Indigenous Australian Agency**

**Entity resources and planned performance**

**National Indigenous Australians Agency**

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# National Indigenous Australians Agency

## Section 1: Entity overview and resources

### Strategic direction statement

### The National Indigenous Australians Agency (NIAA) was established on 1 July 2019, and is responsible for supporting the Australian Government’s efforts in working with Indigenous Australians by:

### providing advice to the Minister for Indigenous Australians on whole‑of‑government priorities for Aboriginal and Torres Strait Islander people

### leading and coordinating the implementation of Australia’s Closing the Gap targets in partnership with Indigenous Australians, and

### building and maintaining effective partnerships with Aboriginal and Torres Strait Islander people, state and territory governments and other stakeholders.

### In service of these efforts, the NIAA leverages a strong regional footprint which helps us align our policies and our investments with the needs of communities. Through this local presence, and now with the implementation of the Government’s commitment to establish Local and Regional Indigenous Voices, the NIAA is supporting 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 2022-23, the NIAA’s key priorities are:

### to continue to implement the Government’s commitments under the National Agreement on Closing the Gap and the Commonwealth Closing the Gap Implementation Plan;

### to progress the establishment of Local and Regional Voices;

### continue to progress the development of a New Remote Engagement Program that will replace the Community Development Program;

### establish the new Northern Territory Aboriginal Investment Corporation; and

### deliver a new Indigenous Skills and Employment Program.

### 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.

**Table 1.1: NIAA resource statement — Budget estimates for 2022-23 as at Budget March 2022**



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

1. 2021-22 annual appropriations exclude amounts in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent
2. Appropriation Bill (No. 1) 2022-23.
3. Represents unspent appropriations available from prior year due to the machinery of government changes.
4. Excludes $33.824 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
5. Excludes Departmental capital budget (DCB).
6. Estimated external revenue receipts under section 74 of the PGPA Act.
7. 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'.
8. Appropriation Bill (No.2) 2022-23.
9. Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2022-23. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.6 million to the Northern Territory in 2022-23. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment – [www.federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt\_remote\_aboriginal\_investment\_np.pdf](http://www.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.
10. 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.
11. Amounts credited to the special accounts from administered special appropriation relating to the Services for Other Entities and Trust Moneys, and Indigenous Remote Service Delivery Special Accounts.

### 1.3 Budget measures

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

Table 1.2: NIAA 2022-23 Budget measures

Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)



Table 1.2: NIAA 2022-23 Budget measures (continued)



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.

1. The funding for NIAA associated with this measure was provided through the 2021-22 Portfolio Additional Estimates Statements (PAES).
2. The financials for this measure are not for publication due to legal sensitivities.
3. The funding for NIAA associated with this measure was provided through the 2021-22 PAES, under the measure titled Aboriginal and Torres Strait Islander Statues in the Parliamentary Triangle.
4. The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Department of Health portfolio.
5. Part of the funding for NIAA associated with this measure was provided through the 2021-22 PAES, under the measure titled Dawson and Ors V Commonwealth (Community Development Program Class Action.
6. This is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under cross portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs that 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 plan and annual performance statements – included in Annual Reports - to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the NIAA can be found at:  [www.corporateplan.niaa.gov.au](http://www.corporateplan.niaa.gov.au)  The most recent annual performance statement can be found at: [www.www.niaa.gov.au/who-we-are/accountability-and-reporting](http://www.www.niaa.gov.au/who-we-are/accountability-and-reporting). |

### 2.1 Budgeted expenses and performance for Outcome 1

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

#### Linked programs

| **Attorney-General’s Department** |
| --- |
| **Programs**   * Program 1.4 – Justice Services |
| **Contribution to Outcome 1 made by linked programs**  The Attorney-General’s Department (AGD) works with the NIAA by supporting the efficient operation of the native title system.  The 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.  The AGD contributes to the objectives of the Indigenous Advancement Strategy (IAS) and the justice targets under the National Agreement on Closing the Gap by administering the National Legal Assistance Partnership 2020-25 (NLAP) that includes funding to Aboriginal and Torres Strait Islander legal services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for Aboriginal and Torres Strait Islander Australians. |

| **Department of Agriculture, Water and the Environment** |
| --- |
| **Programs**   * Program 1.1 – Sustainable Management of Natural Resources and the Environment * Program 3.2 – Sustainable Management - Natural Resources * Program 4.1 – Biosecurity and Export Services |
| **Contribution to Outcome 1 made by linked programs**  The Department of Agriculture, Water and the Environment (DAWE) works with the NIAA to provide opportunities for Indigenous communities and land managers to engage with the National Landcare Program.  The DAWE and the NIAA partner with Aboriginal and Torres Strait Islander Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment. |

| **Department of Health** |
| --- |
| **Programs**   * Program 1.3 – Aboriginal and Torres Strait Islander Health |
| **Contribution to Outcome 1 made by linked programs**  The NIAA works closely with the Department of Health to ensure the effectiveness of Indigenous health funding, and that mainstream policy, programs and services deliver benefits to Aboriginal and Torres Strait Islander Australians. The NIAA also provides grants for health, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances. |

| **Services Australia** |
| --- |
| **Programs**   * Program 1.1 – Services to the Community – Social Security and Welfare |
| **Contribution to Outcome 1 made by linked programs**  Payments and services under the IAS are delivered by Services Australia under a number of Indigenous specific and mainstream programs. |

| **Department of Industry, Science, Energy and Resources** |
| --- |
| **Programs**   * Program 1.2 – Growing innovative and competitive businesses, industries and regions * Program 1.4 – Growing a stronger northern Australian economy |
| **Contribution to Outcome 1 made by linked programs**  The NIAA is implementing initiatives that enable Indigenous Australians to benefit economically from their land.  The department has been consulting with the NIAA on its implementation of a Darwin Indigenous Business and Employment Hub to encourage access to mainstream business support offerings.  The department has contributed to the development of NIAA’s National Roadmap for Indigenous Skills, Jobs and Wealth Creation and will continue to work cooperatively to identify and enable opportunities for Indigenous Australians across industry, including manufacturing. |

| **Department of Education, Skills and Employment** |
| --- |
| **Programs**   * Program 4.1 – Employment Services |
| **Contribution to Outcome 1 made by linked programs**  The Department of Education, Skills and Employment (DESE) fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including Indigenous Australians, into work, meet employer needs and increase Australia’s workforce participation. |

| **Department of Social Services** |
| --- |
| **Programs**   * Program 1.5 – Working Age Payments * Program 1.6 – Student Payments * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers * Program 4.1 – Housing and Homelessness |
| **Contribution to Outcome 1 made by linked programs**  The Department of Social Services (DSS) has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to Indigenous families and students to encourage attendance and retention at school. 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.  The DSS contributes to the Indigenous Advancement Strategy (IAS) by supporting the development of stronger families and more resilient communities, this includes: supporting Indigenous families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.  The DSS also contributes to the IAS by supporting eligible Indigenous Australians living in non-remote regions with a disability into work.  The DSS funds the new Aboriginal and Torres Strait Islander Personal Safety Survey that is undergoing scoping and development work. The Australian Bureau of Statistics will manage the collection, with first data from the new survey expected in 2025-26. The data collected will inform reporting on Closing the Gap Target 13.  The DSS works with state and territory governments under Safe and Supported: the National Framework for Protecting Australia’s Children 2021-2031 (National Framework) to improve outcomes for children and families experiencing disadvantage and/or who are vulnerable. The four focus areas of the National Framework are: early intervention and targeted support for children and families; addressing the over representation of Aboriginal and Torres Strait Islander children in child protection systems; improved information and data capability; and strengthening the child and family sector and workforce capability. The National Framework also supports the achievement of Target 12 under the Closing the Gap National Agreement, which seeks to reduce the rate of over representation of Aboriginal and Torres Strait Islander children in out-of-home care by 45 per cent by 2031.  The DSS is now working closely with state and territory governments, Aboriginal and Torres Strait Islander stakeholders and non-government organisations to develop the National Framework’s first five-year Action Plans, including an Aboriginal and Torres Strait Islander Action Plan.  The DSS supports the Aboriginal and Torres Strait Islander Advisory Council on Domestic and Family Violence, developing the Aboriginal and Torres Strait Islander Action Plan to end violence against women and children.  The DSS is also leading the implementation of the Commonwealth response to the recommendations and findings of the Royal Commission into the Protection and Detention of children in the Northern Territory, working closely with the NIAA, in partnership with the Northern Territory Government and non-government organisations and local communities.  In 2021 the Australian Government established the Aboriginal and Torres Strait Islander Advisory Council on domestic, family and sexual violence (the Advisory Council). In 2022, the Australian Government agreed to the development of a separate Aboriginal and Torres Strait Islander Action Plan to end violence against women and children. The Advisory Council has been tasked with the development of the Action Plan in 2022, and will be consulting widely with Aboriginal and Torres Strait Islander communities during 2022.  The DSS works with the NIAA and the DESE on the Remote Engagement Program. The pilot of the Remote Engagement Program includes a supplementary payment for eligible job seekers so they can engage in job-like activities or placements. These placements will build participants’ skills in roles that will deliver goods or services to benefit local communities and provide a pathway for job seekers to find a job.  The DSS conducts the Longitudinal Study of Indigenous Children. The study started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants all the way to adulthood. A range of physical, social and economic information about the child and their family is collected annually. Survey results are used to understand what helps Aboriginal and Torres Strait Islander children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.  The DSS is also leading the Early Childhood Targeted Action Plan to support Australia’s Disability Strategy 2021-31. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes Aboriginal and Torres Strait Islander 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.  The 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 zero to eight years with disability or developmental concerns. The new program will assist in meeting the Closing the Gap Target 4 – Aboriginal and Torres Strait Islander children thrive in their early years. |

##### Budgeted expenses for Outcome 1

This table shows how much the 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



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2021-22 Estimated actual $'000 | 2021-22 Estimated actual $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 |
| **Program 1.4: Culture and Capability** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act  No. 1) (a) | 62,143 | 90,563 | 73,950 | 56,622 | 54,260 |
| **Total annual administered expenses** | **62,143** | **90,563** | **73,950** | **56,622** | **54,260** |
| Special accounts |  |  |  |  |  |
| Services for Other Entities and Trust Moneys | 2,000 | - | - | - | - |
| **Total special account expenses** | **2,000** | **-** | **-** | **-** | **-** |
| Expenses not requiring appropriation in the  Budget year (c) | 1,135 | 1,135 | 1,491 | 1,253 | 1,293 |
| **Administered total** | **65,278** | **91,698** | **75,441** | **57,875** | **55,553** |
| **Total expenses for program 1.4** | **65,278** | **91,698** | **75,441** | **57,875** | **55,553** |
| **Program 1.5: Remote Australia Strategies** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act  No. 1) (e) | 64,310 | 59,312 | 167,998 | 170,720 | 175,017 |
| **Total annual administered expenses** | **64,310** | **59,312** | **167,998** | **170,720** | **175,017** |
| Special accounts |  |  |  |  |  |
| Indigenous Remote Service Delivery Special  Account | 14,713 | 24,296 | 8,225 | 7,000 | 7,000 |
| **Total special account expenses** | **14,713** | **24,296** | **8,225** | **7,000** | **7,000** |
| Expenses not requiring appropriation in the  Budget year (c) | 700 | 700 | 508 | 637 | 615 |
| less expenses made from appropriations  credited to special accounts | (12,730) | (8,500) | (7,000) | (7,000) | (7,000) |
| **Administered total** | **66,993** | **75,808** | **169,731** | **171,357** | **175,632** |
| **Total expenses for program 1.5** | **66,993** | **75,808** | **169,731** | **171,357** | **175,632** |
| **Program 1.6: Evaluation and Research** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act  No. 1) | 8,610 | 8,777 | 8,930 | 10,604 | 10,763 |
| **Administered total** | **8,610** | **8,777** | **8,930** | **10,604** | **10,763** |
| **Total expenses for program 1.6** | **8,610** | **8,777** | **8,930** | **10,604** | **10,763** |
| **Program 1.7: Program Support** |  |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (f) | 273,688 | 325,584 | 270,534 | 265,904 | 267,701 |
| s74 external revenue (g) | 9,221 | 9,576 | 10,085 | 10,085 | 10,085 |
| Expenses not requiring appropriation in the  Budget year (c) | 18,387 | 20,058 | 20,490 | 20,494 | 20,492 |
| **Departmental total** | **301,296** | **355,218** | **301,109** | **296,483** | **298,278** |
| **Total expenses for program 1.7** | **301,296** | **355,218** | **301,109** | **296,483** | **298,278** |

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



Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. 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.
2. The purpose of the Indigenous Land and Sea Corporation Funding 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 Special Account managed by the Future Fund Agency and Board of Guardians under the Department of Finance Portfolio.
3. 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.
4. Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.6 million to the Northern Territory in 2022-23. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment [here](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. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2024.
5. 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.
6. Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
7. 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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1 – Lead the development and implementation of the Australian Government’s agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and effectively delivering programs.** | | |
| --- | --- | --- |
| **Program 1.1 – Jobs, Land and the Economy**  The objectives of this program are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas. | | |
| **Key activities (a)** | Designing, implementing and delivering policies, strategies and programs designed to enhance Indigenous economic outcomes. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year 2021-22 | The IAS activities contribute towards increased Indigenous employment, business and economic development | **Target:** 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements which met or exceeded requirements (b) (c).  **On Track**  **-** The results will be published in the agency’s 2021–22 Annual Report.  **Target:** 65 per cent of job seekers engaged in IAS activities remain in employment for 26 weeks (d).  **Partially On Track**  **-** The results will be published in the agency’s 2021–22 Annual Report. |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year 2022-23 | The IAS activities contribute towards increased Indigenous employment, business and economic development | **Target**: 90 per cent of IAS Program activities are assessed by NIAA Agreement Managers as having core service delivery elements which met or exceeded requirements (b). |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.
2. Specified IAS activity outcomes for Program 1.1 include improved: School Based Traineeships completion rates; employment outcomes for Indigenous participants; tertiary retention and completion rates for Indigenous students undertaking cadetships; delivery of remote employment services; sustainability of Indigenous businesses; technical and leadership skills of Indigenous Rangers; land management outcomes; and support of Native Title determination.
3. The Budget year target for 2021-22 was incorrectly omitted in the 2021-22 PBS.
4. Reporting on Indigenous Employment programs will be discontinued from 2022-23 due to the cessation of the measure.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.2 – Children and Schooling**  The objectives of this program are to support early childhood development and wellbeing, school attendance, attainment and improved post school pathways, particularly in remote Indigenous communities. This program includes measures to improve access to further education. | | |
| --- | --- | --- |
| **Key activities (a)** | Designing, implementing and delivering policies, strategies and programs designed to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | The IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways | **Target:** 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements which met or exceeded requirements (b).  **On Track**  - The results will be published in the agency’s 2021–22 Annual Report. |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year  2022-23 | The IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways | **Target**: 90 per cent of IAS Program activities are assessed by NIAA Agreement Managers as having core service delivery elements that met or exceeded requirements (b). |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.
2. Specified IAS activity outcomes for Program 1.2 include improved: educational environment with families; language, social and emotional skills development according to the Australian Early Development Census, school readiness of Indigenous children; student engagement, attendance, retention and attainment; and enrolment in vocational and tertiary education amongst Indigenous Australians.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.3 – Safety and Wellbeing**  The objectives of this program are to improve mental health and wellbeing outcomes and ensure Indigenous people, including young Indigenous Australians, enjoy similar levels of physical, emotional and social wellbeing enjoyed by other Australians, and are safe in their homes, families and communities. | | |
| --- | --- | --- |
| **Key activities (a)** | Designing, implementing and delivering policies, strategies and programs designed to improve the mental health, social and emotional wellbeing of Indigenous Australians. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | The IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse | **Target:** 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements that met or exceeded requirements (b).  **On Track**  - The results will be published in the agency’s 2021–22 Annual Report. |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year  2022-23 | IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse | **Target**: 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements which met or exceeded requirements (b). |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.
2. Specified IAS activity outcomes for Program 1.3 include: improved community safety and security; crime prevention; reduced family domestic violence, harm and distress amongst victims of violence; improved victim support and increased understanding of legal rights and available support; increased support of families dealing with critical mental health incidents; reduced anti-social behaviour and improved community engagement amongst Indigenous youth; reduced substance misuse and harm; and improved community awareness of available on demand support.

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Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.4 – Culture and Capability**  The objectives of this program are to support Aboriginal and Torres Strait Islander people to maintain their culture, participate equally in the economic and social life of the nation and ensuring that Indigenous organisations are capable of delivering quality services to their clients, particularly in remote areas. | | |
| --- | --- | --- |
| **Key activities (a)** | Designing, implementing and delivering policies, strategies and programs designed to ensure the maintenance of Indigenous cultural expression and conservation, and support the participation in policy development and decision-making in partnership with governments. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | The IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations | **Target:** 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements which met or exceeded requirements (b)  **On Track**  - The results will be published in the agency’s 2021–22 Annual Report. |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year  2022-23 | The IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations | **Target:** 90 per cent of IAS Program activities are assessed by NIAA agreement managers as having core service delivery elements that met or exceeded requirements. (b) |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.
2. Specified IAS activity outcomes for Program 1.4 include: increased knowledge and understanding of Aboriginal and Torres Strait Islander cultures, history and practices; improved capability and leadership; promoting, supporting and encouraging reconciliation between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.5 – Remote Australia Strategies**  The objectives of this program are to enhance regional governance and local decision-making, through strategic investments in place based on community and Government priorities. | | |
| --- | --- | --- |
| **Key activities (a)** | Designing, implementing and delivering policies, strategies and programs designed to enhance regional governance, and improved partnerships with communities through place based practice. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | IAS activities invest in local solutions based on community and government priorities | **Target:** 90 per cent of IAS Program activities are assessed by NIAA Agreement Managers as having core service delivery elements which met or exceeded requirements (b)  **On Track**  - The results will be published in the agency’s 2021–22 Annual Report. |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget year  2022-23 | IAS activities invest in local solutions based on community and government priorities | **Target**: 90 per cent of IAS Program activities are assessed by NIAA Agreement Managers as having core service delivery elements which met or exceeded requirements (b) |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.
2. Specified IAS activity outcomes for Program 1.5 include: in consultation with community stakeholders, supporting infrastructure, physical asset, housing, training and economic development projects that address remote community need and/or support local innovations.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.6 – Evaluation and Research**  The objective of this program is to improve the lives of Indigenous Australians by incorporating evaluation of and research into policies and programs impacting on Indigenous peoples delivered by the NIAA. | | |
| --- | --- | --- |
| **Key activities (a)** | Undertaking evaluations of NIAA programs in line with the IAS Evaluation Framework and incorporating evaluations into policies and programs delivered by the NIAA. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework  Evaluations are made available to improve policy and program decisions  Evaluation and research contributes to improved policy and program design and/or delivery | **Target:** Publish an annual evaluation work plan each September taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework  **On Track**  - achieved  **Target:** 100 per cent of completed evaluations or summaries on the work plan released  **On Track** |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year 2022-23 | Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework  Evaluations are made available to improve policy and program decisions  Evaluation and research contributes to improved policy and program design and/or delivery | **Target:** Publish an annual evaluation work plan each September taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework  **Target:** 100 per cent of completed evaluations or summaries on the work plan released |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Refer to the 2021-22 Corporate Plan for further detail.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.7 – Program Support**  This program is the departmental support program to the activities of the NIAA as directed by government. | | |
| --- | --- | --- |
| **Key activities (a)** | - Departmental support for NIAA activities.  - Leading the Australian Government implementation of the National Agreement on Closing the Gap through partnership and engagement with other Australian Government portfolios, Aboriginal and Torres Strait Islander representatives, and state and territory governments.  - Progressing constitutional recognition of Indigenous Australians. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Efficient department support to NIAA activities (b)  Number of NIAA activities that achieve expected FY targets as articulated in internal planning documents (b) | **Target:** All funding expended is assessed as value for money  **On Track**  **Target:** All NIAA activities contribute to the achievement of the NIAA outcome  **On Track** |

1. Key activities include delivery of the Closing the Gap framework, progressing constitutional recognition of Indigenous Australians and co-design of an Indigenous Voice for Indigenous Australians, specified in the 2021-22 Corporate Plan.
2. This performance measure was stated in the 2021-22 PBS as continuing into 2022-23 and beyond. However, it has been discontinued in PBS reporting for future years.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The agency resource statement at Table 1.1 excludes additional appropriations for 2021‑22 and Appropriation Bills 3 and 4 as they have not yet received Royal Assent. The financial tables in section 2 and 3 recognise this additional resourcing.

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

**Departmental financial statements**

Budgeted revenue from government in 2022-23 is estimated at $325.6 million. This represents an increase of $51.9 million when compared to 2021-22. The increase is due to a number of new budget measures that have been announced as part of the 2022-23 Budget. Details of the 2022-23 Budget measures are provided at Table 1.2 and in Budget Paper No. 2.

The NIAA is budgeting for a break even position in 2022-23 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with AASB 16 Leases.

The NIAA’s total net assets are budgeted at $94.7 million, a $5.7 million decrease from 2021-22 due to the completion of a number of capital works projects that were delivered in 2021-22.

**Administered financial statements**

The estimated administered expenses for 2022-23 is $2,099.0 million. This represents an increase of $77.0 million when compared to 2021-22, and is due a number of 2022-23 Budget measures. Details of the 2022-23 Budget measures are provided at Table 1.2 and in Budget Paper No. 2.

The NIAA’s administered net assets in 2022-23 are expected to be $1,593.0 million, which have increased by $92.1 million since 2021-22 due to an increase in the Aboriginals Benefit Account asset balance.3.2. Budgeted financial statements tables

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



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



Prepared on Australian Accounting Standards basis.

1. Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 Leases.
2. 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 (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
3. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.
2. Includes both current Bill 2 and prior Act 2/4/6 appropriations

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021-22, including Collection Development Acquisition Budgets.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2021‑22 for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

1. 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)**



Prepared on Australian Accounting Standards basis.

1. 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)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

Table 3.10: Statement of administered asset movements (Budget year 2022-23)   
Prepared on Australian Accounting Standards basis.

National Recovery and Resilience Agency

Entity resources and planned performance

National Recovery and Resilience Agency

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# National Recovery and Resilience Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The National Recovery and Resilience Agency (NRRA) provides national leadership and strategic coordination in the areas of disaster recovery, preparedness, resilience and risk reduction, informed by a locally led approach that assists individuals, businesses and communities recover from disasters and be better prepared in the future.

Through the work of the NRRA, the Australian Government is continuing to action the Royal Commission’s recommendations as soon as possible, while also seeking opportunities to support, enhance, and complement state and territory disaster management arrangements.

The NRRA’s locally led approach is underpinned by a network of regional Recovery Support Officers, who live and work in communities across Australia. By being on‑the‑ground with the affected communities to deliver assistance and support, the NRRA can better advise the Government on how existing and new policies and programs can best contribute to the recovery, risk reduction and preparedness efforts.

The NRRA advocates for transformative change across the Australian Government’s disaster risk management continuum by providing guidance and supporting best practice activities, aiming to embed strengthened risk reduction and preparedness into governance arrangements, policies, programs and practices.

The NRRA works collaboratively with all levels of government, third parties and communities to identify and design appropriate and effective mechanisms for recovery and long-term strategies to enable communities to be better positioned to respond to future disasters.

The NRRA collaborates with stakeholders to create and promote greater access to data to assist Australian communities in disaster recovery and preparedness, such as the Agency’s Online Recovery Map and Recovery Connect that provides localised data to individuals, communities and government. Data sharing is crucial to support the understanding of disasters and identify opportunities to increase resilience.

Following the devastating floods that impacted New South Wales and Queensland in February and March 2022, the NRRA initiated and progressed a number of recovery initiatives. Where possible, the agency will look to improve resilience outcomes embedded within these programs, to better prepare affected communities for the future.

These new initiatives include:

* In conjunction with the Commonwealth Scientific and Industrial Research Organisation, deliver the Floods Package - Northern Rivers Resilience Initiative to inform the identification of options and opportunities for mitigating risks, incorporating local experience to develop solutions to support recovery activities and strengthen resilience for future disasters in the Northern Rivers region.
* Accessing the recovery and post-disaster resilience component of the Emergency Response Fund to support activities in affected communities in both 2021-22 and 2022-23, with the funding in 2022-23 informed by the Floods Package - Northern Rivers Resilience Initiative.
* Work with the Commonwealth Government, the Queensland and New South Wales state governments to develop and implement assistance packages under the Disaster Recovery Funding Arrangements.

These activities will not be at the detriment to existing disaster recovery, risk reduction and preparedness activities, with the NRRA continuing to deliver a range of existing programs including:

* the Preparing Australia Program,
* the North Queensland Strata Title Resilience Pilot Program,
* the Black Summer Bushfire Recovery Grants Program, including additional funding announced by the Government in February 2022,
* the Coastal and Estuaries Risk Mitigation and Preparedness Program, building on the National Flood Mitigation Infrastructure Program, funded using the pre-disaster resilience component of the Emergency Response Fund, and
* the Rural Financial Counselling Program, including an extension of the Regional Small Business Support Program Pilot in areas affected by the Queensland and New South Wales flood disaster event.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the NRRA 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, while the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: NRRA resource statement — Budget estimates for 2022-23 as at Budget March 2022**

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

1. Annual appropriation amounts appearing for the 2021-22 estimated actuals exclude amounts in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent.
2. Excludes departmental capital budget (DCB).
3. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

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

Table 1.2: NRRA 2022-23 Budget measures

**Part 1: Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**



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.

1. The costs associated with this measure have been absorbed within existing resources
2. The measure titled Flood Recovery Package is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance 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 and annual performance statement for NRRA can be found at: [www.recovery.gov.au/about-us/governance-and-reporting/reporting-and-publications](http://www.recovery.gov.au/about-us/governance-and-reporting/reporting-and-publications) |

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

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



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.2.1 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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1 – To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement. | | |
| --- | --- | --- |
| **Program 1.1 – NRRA - Departmental - Outcome 1**  The NRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness, and all hazards disaster relief and recovery across all levels of government and sectors. It also works with all levels of government to enhance national recovery capability and preparedness and improve local resilience capacity. The NRRA engages with affected communities to support locally-led recovery and improve awareness and uptake of Commonwealth relief, recovery and reconstruction support. | | |
| **Key activities (a)** | Providing policy and strategic advice  Delivering programs and services  Engagement and collaboration | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Recipients of Australian Government disaster recovery, resilience and risk reduction assistance indicate that it has assisted their recovery and they are better prepared for future disasters | Data being collected |
| Delivery of measures underpinning the strategy for long-term recovery in those areas impacted by 2019 North Queensland monsoon event^ | On track |
| Recovery Connect simplifies and streamlines access to Australian Government information and services associated with disasters | On track |
| The NRRA’s engagement with individuals, businesses and communities raises awareness of available disaster assistance, including on strategies to be better prepared for future disasters | On track |
| Effective collaboration and engagement with Commonwealth, state and territory and industry partners, enhances Australia’s ability to prepare for and respond to disasters | On track |
| **Year** | **Performance measures (b)** | **Planned performance results** |
| Current year  2021-22 | The NRRA provides high quality, timely advice to relevant government agencies which assists in responding to conditions on the ground. | On track |
| Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework. | On track |
| Resilience Hub pilots work across all levels of government to test new and innovative ways to assist individuals, businesses and communities to more effectively prepare for and recover from disasters\*. | On track |
| Budget year 2022‑23 | As per 2021-22, except performance measures marked with \* that will finish in 2022-23, with the addition of:  The Online Recovery Map increases access to and transparency of data which assists communities in their recovery and to better prepare for future disasters.  Improved data sharing capabilities provides partner agencies with information required to better design and deliver disaster assistance. |  |
| Forward Estimates  2023-24 | As per 2022-23, except performance measures marked with ^ that will finish in 2023-24. |  |

1. The NRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
2. The NRRA may revise its performance measures when developing its 2022-23 Corporate Plan.
3. Performance measures marked with \* will finish in 2022-23.
4. Performance measures marked with ^ will finish in 2023-24.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.2 - Australian Government Disaster & Emergency Financial Support**  The NRRA administers the Disaster Recovery Funding Arrangements to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia. This program also includes, but is not limited to, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance and the Black Summer Bushfire Recovery Grants to support the ongoing short to medium-term recovery needs of those communities impacted by the 2019-20 bushfires. | | |
| --- | --- | --- |
| **Key activities (a)** | Delivering programs and services | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Advice regarding domestic disaster assistance is provided to Government within the required timeframes. | Partially Achieved |
| Grants are delivered within agreed timeframes for communities that were disaster-declared as a result of the 2019-20 Black Summer bushfires^. | On track |
| **Year** | **Performance measures (b)** | **Expected performance results** |
| Budget year 2022-23 | As per 2021-22 except performance measures marked with ^ that will finish in 2022-23.  Recipients of Australian Government disaster resilience, preparedness and risk reduction assistance indicate that it has assisted and they are better prepared for future disasters. |  |
| Forward estimates  2023-24 | As per 2022-23. |  |

1. The NRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
2. The NRRA may revise its performance measures when developing its 2022-23 Corporate Plan.
3. Performance measures marked with \* will finish in 2022-23.
4. Performance measures marked with ^ will finish in 2023-24.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.3 - Australian Government Resilience, Preparedness and Disaster Risk Reduction Support**  The NRRA will design, oversee and administer natural disaster resilience, risk reduction and preparedness funding programs. This includes the Preparing Australia Package to improve long term resilience of Australian communities and households. | | |
| --- | --- | --- |
| **Key activities (a)** | Delivering programs and services | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | The Preparing Australia Program is implemented with advice from the Australian Climate Service to improve the long-term resilience of Australian communities at risk of future disasters. | On track |
| **Year** | **Performance measures (b)** | **Planned Performance Results** |
| Budget year 2022-23 | Positive uptake of Australian Government disaster recovery, resilience and risk reduction assistance.  Recipients of Australian Government disaster resilience, preparedness and risk reduction assistance indicate that it has assisted and they are better prepared for future disasters. |  |
| Forward estimates  2023-24 | As per 2022-23. |  |

1. The NRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
2. The NRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.4 - Rural Financial Counselling**  The Rural Financial Counselling Service is an initiative administered by the NRRA that provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship. | | |
| --- | --- | --- |
| **Key activities (a)** | Delivering programs and services | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Case managed counselling activities assisted in delivering specific outcomes for clients leaving the service. | On track |
| **Year** | **Performance measures (b)** | **Planned performance results** |
| Budget Year 2022‑23 | As per 2021-22 |  |
| Forward Estimates  2023-24 | As per 2021-22 |  |

1. NRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
2. NRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

| **Program 1.5 – COVID-19 Support**  The NRRA has policy responsibility for, and in conjunction with the agency’s delivery partner Services Australia, administers the COVID-19 Disaster Payment and Pandemic Leave Disaster Payment to provide timely and targeted payments and support to eligible individuals affected by the COVID-19 pandemic. | | |
| --- | --- | --- |
| **Key activities (a)** | Delivering programs and services | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | Advice regarding domestic disaster assistance is provided to Government within required timeframes. | On track |

1. NRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
2. NRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 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 in 2022-23. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2022-23.

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

**Departmental financial statements**

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

**Administered financial statements**

The higher levels of Administered expenses for 2021-22 are primarily due to programs and measures to support the Government’s response to the COVID-19 pandemic. As at the 2022-23 Budget, the expenses for Program 1.5 are not expected to continue into 2022‑23 and forward years.

Administered expenses have also seen a significant increase in 2021-22 due to Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments made in the 2021-22 year, as a result of the NSW and Queensland flood disaster events in February and March 2022. As at the 2022-23 Budget the majority of these payments are expected to occur in the 2021-22 financial year, with no expenditure currently estimated in 2022-23 or the forward years for this event, or other unknown future disaster events.

The balance of other administered expenses for 2022-23 and forward years have increased due to appropriations for the new measures identified in Table 1.2.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ DCBs.

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23)**



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2022-23 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)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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# Office of National Intelligence

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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* in December 2018, subsuming the functions of the former Office of National Assessments.

ONI positions the Australian Government to respond to a changing and complex environment through the provision of intelligence assessments and collection of open source information. In parallel with this, ONI is responsible for enterprise-level management of the National Intelligence Community (NIC) and ensures a single point of accountability to the Prime Minister and National Security Committee of Cabinet on intelligence matters.

**All-source assessment**

ONI’s intelligence assessment function – drawing on all sources – seeks to provide the Australian Government with a decision-making advantage by helping it to interpret developments across the world. ONI’s assessment remit also extends to matters of political, strategic or economic significance to Australia without an international aspect, in support of ONI’s other functions and to complement the work of other NIC agencies.

ONI’s success in delivering impactful assessments hinges on its ability to access, understand and interpret intelligence – and publicly available information – and to identify, analyse and communicate meaning effectively. ONI’s assessment function continues to evolve to meet the Government’s requirements and improve its responsiveness to the needs of the Prime Minister and other key policy customers.

**Enterprise Management**

ONI is responsible for leading the NIC, with a focus on promoting the integration of the community. ONI’s goal is to ensure Australia has an agile, joined-up intelligence enterprise that will meet the challenges of Australia’s evolving security environment. To achieve this, ONI has a broad coordination, evaluation and prioritisation remit, this includes overseeing the mechanism that sets and implements Australia’s intelligence priorities, as well as being accountable for evaluating the NIC’s performance against these priorities.

Another key element of ONI’s enterprise leadership function is addressing the NIC’s future capability requirements by developing and coordinating capability funding proposals. ONI is also responsible for NIC governance structures and strategic workforce planning for the community, coordinating foreign intelligence engagement and integrating key intelligence missions across the NIC.

**Advisory functions**

The Director-General of National Intelligence is the principal advisor to the Prime Minister on intelligence matters, which includes providing advice on intelligence collection and assessment priorities, NIC intelligence capabilities, the allocation of responsibility for intelligence collection across the NIC, as well as matters relating to the NIC more generally.

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

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

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

ONI’s strategic risks – those that relate to the fulfilment of its purpose – are mitigated in part by a robust risk management framework and its internal governance framework.

### 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer to 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.

Table 1.1: ONI resource statement — Budget estimates for 2022-23 as at Budget March 2022

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.

1. Annual appropriation amounts appearing for 2021-22 estimated actuals exclude $1.8 million in 2021‑22 Appropriation Bill (No.3) and $0.2 million in 2021‑22 Appropriation Bill (No. 4) which are yet to receive Royal Assent.
2. Appropriation Bill (No. 1) 2022-23.
3. Excludes departmental capital budget (DCB).
4. Estimated external revenue receipts under section 74 of the PGPA Act.
5. 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'.
6. Appropriation Bill (No. 2) 2022-23.

### 1.3 Budget measures

ONI has no new Budget measures in the 2022-23 Budget.

## Section 2: Outcomes and planned performance

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

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

### 2.1 Budgeted expenses and performance for Outcome 1

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

#### Budgeted expenses for Outcome 1

This table shows how much 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**



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and seconded staff employee expenses received free of charge.

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

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2022-23. 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 2022-23.

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

**Comprehensive Income Statement**

ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2022-23, and forward estimate years.

**Budgeted Departmental Balance Sheet**

Cash balances are maintained within a working capital limit of $0.7 million as agreed with the Department of Finance.

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

**Budgeted Departmental Statement of Cash Flows**

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

**Administered**

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

3.2. Budgeted financial statements tables

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



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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes purchases from current and previous years’ DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including collection development and acquisition budgets.
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022‑23 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)



Prepared on Australian Accounting Standards basis.

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

ONI has no assets or liabilities administered on behalf of the Government

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



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 2022-23 as at Budget March 2022

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

* + - * 1. 2021-22 annual appropriations exclude $0.2m in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent.
        2. Prepared on a resourcing (that is, appropriations available) basis.
        3. Estimated External Revenue receipts under section 74 of the PGPA Act.
        4. 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'.
        5. 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 2022-23 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: https://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans  The most recent annual performance statement can be found at: https://www.gg.gov.au/office-official-secretary-governor-general/annual-reports |

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

This table shows how much 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**



* + - * 1. Expenses not requiring appropriation in the Budget year are primarily made up of depreciation/amortisation expenses, and audit fees.
        2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

Table 2.1.2: Performance 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.

| 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. | | |
| --- | --- | --- |
| **Program 1** – 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. | | |
| **Key Activities** | **Component 1:** Support for the Governor-General  Key activities of component 1 include:   * 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 * Providing support for Their Excellencies and hospitality services for official functions | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties * The Governor-General is satisfied with the management of the households | Based on regular feedback from the Governor-General, the OOSGG expects to achieve its performance measures |
| Budget year  2022-23 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables him to successfully perform official duties * The Governor-General is satisfied with the management of the households | The Governor-General expresses satisfaction with the support he receives to perform his official duties |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |
| **Key Activities** | **Component 2:** 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 | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | * The properties are managed in accordance with the requirements of the *Environment Protection and Biodiversity Conservation Act 1999* and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities | Based on regular feedback from the Governor-General and the robust property management framework in place, the OOSGG expects to achieve its performance measures |
| Budget Year  2022-23 | * The properties are managed in accordance with the requirements of the *Environment Protection and Biodiversity Conservation Act 1999* and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities | The Governor-General expresses satisfaction with the management of the official properties |
| Forward estimates  2023-26 | As per 2022-23 | As per 2022-23 |

|  |  |  |
| --- | --- | --- |
| **Key Activities (a)** | **Component 3:** Administration of the Australian Honours and Awards system  Key activities of component 3 include:   * 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 * Providing secretariat support to the Australian honours advisory bodies. * Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable * Procuring Australian honours insignia, warrants and investiture items. * Facilitating the approval of, and changes to, governing instruments within the Australian honours system * Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2021-22 | * The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided * Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia * The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to * Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements | Based on feedback from the Governor‑General and the Councils and Committee supported by the Office, the OOSGG expects to achieve its performance measures |
| Budget Year  2022-23 | * The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided * Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia * The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to * Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements * Nominations received reflect the diversity of Australia | 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 |
| Forward Estimates  2023-26 | As per 2022-23 | As per 2022-23 |

1. Includes a new key activity which will be reflected in the 2022-23 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG finances for the 2022-23 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 2022-23 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 2022-23, the OOSGG will receive administered appropriations of $0.5 million for the Governor-General’s salary and $3.1 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

 Prepared on Australian Accounting Standards basis.

* + - * 1. 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)

 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 2022-23)

   
Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

 Prepared on Australian Accounting Standards basis.

* 1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022‑23 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)



Prepared on Australian Accounting Standards basis.

* 1. 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)

 Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

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

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

 Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.

Old Parliament House

Entity resources and planned performance

Old Parliament House

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# Old Parliament House

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Museum of Australian Democracy (MOAD) was established in Old Parliament House (OPH) in 2009 to provide an enriched understanding and appreciation of the political legacy and intrinsic value of Australian democracy. The OPH provides transformative learning experiences through formal, curriculum-based programs for schools and unique informal experiences through exhibitions, youth parliaments, self-directed learning and online engagement to explore what it means to be an informed and engaged citizen.

As the home of our Federal Parliament from 1927 to 1988 and an icon of outstanding national heritage significance, OPH aims to communicate the spirit of OPH as a significant national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The OPH 2018–23 Strategic Plan outlines the vision and direction to build upon its strategic priorities of bold, relevant, authentic and dynamic content and activities. The priorities which support its strategic direction and align with broader government objectives are:

* our exhibitions, events, collections research and education programs will provoke thoughtful engagement through stories and creative interpretations of past and current events informed by authoritative research and data analysis. We will advance national conversations about democracy,
* we promote active citizenship via a suite of audience experiences and targeted activities that are timely and influential, and which support inclusion and build civic and social cohesion,
* in this nationally significant building, we will create a vibrant and contemporary hub that empowers civic and individual engagement in the democratic process. Progress will be achieved in harmony with heritage values that recognise, preserve and communicate the spirit of place, and
* our organisational culture will enable MoAD and its valued staff to be nimble, collaborative and efficient. Our actions and relationships will ensure ongoing relevance and financial sustainability.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to OPH 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, while 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: OPH resource statement — Budget estimates for 2022-23 as at Budget March 2022



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

1. Annual appropriations appearing for 2021-22 estimated actuals exclude amounts in Appropriation Bill (No. 3) 2021-22, which is yet to receive Royal Assent
2. Appropriation Bill (No. 1) 2022-23.

### 1.3 Budget measures

The OPH has no new Budget measures in the 2022-23 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 that 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 Old Parliament House can be found at: [www.moadoph.gov.au/about/corporate-documents/](http://www.moadoph.gov.au/about/corporate-documents/)  The most recent annual performance statement can be found at: www.moadoph.gov.au/about/annual-reports/ |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs. |

##### Budgeted expenses for Outcome 1

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

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



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

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

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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs. | | |
| --- | --- | --- |
| **Program 1.1 — Old Parliament House**  The OPH’s collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.  The OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children’s activities and opportunities to experience the spirit of Old Parliament House through festivals and events. | | |
| **Key activities** | The program will be delivered in the following ways:   * Ensuring the heritage values of Old Parliament House are recognised, preserved and communicated * Managing a collection of national, regional and local significance to document and illustrate the development of Australian democracy * Providing enhanced visitor experiences through participation onsite and online * Providing quality learning programs that align with national curriculum requirements both onsite and to regional and remote areas through our digital excursion program * Delivering critical capital works program and conservation of key heritage spaces | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22  **Year** | **Deliver a spectrum of experiences** – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.  **Performance measures** | **Due to the continued closure of the museum from the impacts of COVID and the fire, OPH is unlikely to meet onsite KPI’s. The OPH expects to meet offsite and online KPI’s.**  150,000 number of visits to the organisation.  140,000 number of offsite visitors to the organisation.  500,000 number of visits to the organisation’s website.  90% of visitors were satisfied with their visit.  35,000 people participating in public programs.  **Expected performance results** |
| Current year  2021-22 | **Collect, share and digitise —** build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from. | 45,000 students and teachers participating in school programs onsite and offsite.  80,000 students and teachers participating in virtual and online excursions.  900 educational institutions participating in organised school learning programs.  **Expected to meet KPI**  95% of teachers reporting overall positive experience.  95% of teachers reporting relevance to the classroom curriculum.  35% of the total collection available to the public.  90% of the total collection digitised. |
| Budget Year 2022-23  **Year** | **Deliver a spectrum of experiences** – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.  **Performance measures** | 180,000 number of visits to the organisation.  125,000 number of offsite visitors  800,000 number of visits to the organisation’s website.  90% of visitors were satisfied with their visit.  35,000 people participating in public programs.  45,000 students and teachers participating in school programs onsite and offsite.  110,000 students and teachers participating in virtual and online excursions.  250,000 students classroom resources reach  900 educational institutions participating in organised school learning programs.  **Expected performance results** |
| Budget Year 2022-23 | **Collect, share and digitise —** build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from. | 95% of teachers reporting overall positive experience.  95% of teachers reporting relevance to the classroom curriculum.  35% of the total collection available to the public.  90% of the total collection digitised |
| Forward Estimates  2023-26  **Year** | **Deliver a spectrum of experiences** – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.  **Performance measures** | 220,000 number of visits to the organisation by 2025-26.  135,000 number of offsite visitors by 2025-26.  900,000 number of visits to the organisation’s website by 2025-26.  Maintain 90% of visitors satisfied with their visit.  60,000 people participating in public programs by 2025-26.  80,000 students and teachers participating in school programs onsite and offsite by 2025-26.  115,000 students and teachers participating in virtual and online excursions by 2025-26.  Reach 320,000 student classroom resources by 2025-26.  950 educational institutions participating in organised school learning programs by 2025-26.  Maintain 95% of teachers reporting overall positive experience.  Maintain 95% of teachers reporting relevance to the classroom curriculum.  **Expected performance results** |
| Forward Estimates  2023-26 | **Collect, share and digitise —** build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from. | Maintain 35% of the total collection available to the public.  Maintain 90% of the total collection digitised |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPH’s finances for the 2022-23 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

The MoAD has experienced significant disruptions to its operations during the 2021‑22 financial year. This includes a period of closure of over four months as a result of protest action and fire damage to the building.   
  
In 2022-23, we will see a significant increase in capital works including the replacement of the roof, asbestos removal, hydraulics remediation, and refurbishment of the House of Representatives chamber. A new permanent exhibition gallery will also open.

**Comprehensive income statement**

Total budgeted income for 2022-23 is estimated to be $16.9 million, of which $15.0 million is appropriation from Government.

Sale of goods and services is forecast to be $2.0 million, a slight drop from the current financial year due to the continuing impacts of COVID-19, reduced onsite visitation and the flow on effect to other revenue generating activities, such as catering. The revenue is forecast to be impacted for the forward estimates also as we rebuild visitation.

Total expenses for 2021-22 are estimated to be $15.3 million (excluding depreciation), due to additional resources needed for the fire remediation and cyber security. Some of these expenses will be the subject of an insurance claim.

Operational losses sustained by OPH are technical accounting losses driven by the heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

**Departmental balance Sheet**

Total assets are budgeted to decrease slightly in 2022-23, reflecting the depreciation on non-financial assets, the impairment due to damage by the fire, offset by completed capital works during the year. $6.3 million is expected to be spent in the capital works program and includes additional funding received via equity injection for critical capital works, a further $0.2 million in capital will be spent on heritage collection preservation and acquisitions.

The OPH classifies the building as a ‘heritage & cultural asset’. This is on the basis that the building reflects significant cultural heritage of the Australian nation and has satisfactorily met the criteria under the financial reporting rules for heritage and cultural classification.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

* + - * 1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget (CDABs)) provided through Bill 2 equity appropriations. For information regarding CDAB, please refer to Table 3.5 Departmental Capital Budget Statement.
        2. Applies to leases under AASB 16 Leases.

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



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 2022-23)



Prepared on Australian Accounting Standards basis

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes the following s74 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 (2022-23))

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23)**



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development and Acquisition Budget.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2022‑23 for depreciation/amortisation expenses, Departmental Capital Budgets 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 Australian Government agency for Indigenous affairs in the Torres Strait region including the communities of Bamaga and Seisia on the Northern Peninsula Area.

The role of the TSRA is progress toward closing the gap for Torres Strait Islander and Aboriginal people living in the region, and to empower Torres Strait Islander and Aboriginal people living in the region to determine their own affairs based on the A*ilan Kastom* (island custom) of the Torres Strait. The TSRA also provides advice to the Minister for Indigenous Australians about issues that are relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region.

The TSRA’s strategic plan is articulated in the TSRA’s Torres Strait Development Plan 2019–22 (the Development Plan). The Development Plan and its eight program components have been informed and driven by the Torres Strait and Northern Peninsula Area Regional Plan 2009–29 (the Regional Plan) and the goals and aspirations of the residents of the Torres Strait. The TSRA vision, which is shared by both the Regional Plan and the Development Plan, is:

* Empowering our people, in our decision, in our culture, for our future
* *Ngalpun yangu kaaba w oeydhay, a ngalpun muruyguw danalgan mabaygal kunakan palayk, wagel goeygoeyika (KALA LAGAW YA)*
* *Buaigiz kelar obaiswerare, merbi mir apuge mena obakedi, muige merbi areribi tonarge, ko merbi keub kerkerem (MERIAM MIR)*
* *Ngalpan moebaygal thoepoeriwoeyamoeyn, ngalpan ya kuduthoeraynu, ngalpan igililmaypa, sepa setha wara goeygil sey boey wagel (KALA KAWAU YA)*

The TSRA’s Development Plan also aligns with the Australian Government’s Indigenous Advancement Strategy.

Priority areas for TSRA include:

* continuing to drive the regional planning processes, including improving the integration of service delivery between governments at all levels working in the region and engaging with local stakeholders, informing them of the TSRA’s Development Plan
* monitoring, evaluating and delivering advice on the sustainable management of the natural resources (land and sea) of the Torres Strait communities. This includes the sustainable use of marine turtle and dugong; engagement with neighbouring Papua New Guinea treaty villages on environmental issues and maintaining the natural resource base to foster economic opportunity and maintain the cultural values that are linked to natural assets
* implementing the Torres Strait Climate Change Strategy to help reduce climate change risks and build regional and community resilience while building an understanding to inform a flexible and adaptive approach to responding to future uncertainties
* enhancing the Torres Strait region’s wealth by creating sustainable industries and increasing employment opportunities for our people equivalent to the wider Australian community
* securing whole-of-government infrastructure investment for Torres Strait communities in the region to support healthy homes and healthy living environments, including progressing the Major Infrastructure Program, a bilateral commitment between the Australian and Queensland Governments, to build essential health infrastructure in the region including water supply and reticulation; sanitation and wastewater; community roads and drainage; serviced housing lots; and asset sustainability
* improving access to safe and accessible community infrastructure and improved land and sea communications systems
* protect, promote, revitalise and maintain Torres Strait Islander and Aboriginal traditions and cultural heritage
* leading the coastal management infrastructure project to protect existing community infrastructure from rising seawater.

Further details of the TSRA’s objectives and performance monitoring are set out in Section 2 of this document.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the 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 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 2022-23 as at Budget March 2022**



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

* + - * 1. Appropriation Bill (No. 1) 2022-23.
        2. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

The TSRA has no new Budget measures in the 2022-23 Budget.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| Note:  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate 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/[tsra-corporate-plan-2020-2021-to-2023-2024-final.pdf](https://www.transparency.gov.au/sites/default/files/reports/tsra-corporate-plan-2020-2021-to-2023-2024-final.pdf)  The most recent annual performance statement can be found at: www.transparency.gov.au/annual-reports/torres-strait-regional-authority/reporting-year/2020-21 |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture. |

##### **Budgeted expenses for Outcome 1**

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

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



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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2022-23 Budget measures have created new programs or materially changed existing programs.

| 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. | | |
| --- | --- | --- |
| **Program 1.1** – The objective of this program is currently delivered through several activities, which are derived from the TSRA Torres Strait Development Plan 2019-22. | | |
| **Delivery** | Increasing economic development by:  • improving commercial capability of Torres Strait Islander and Aboriginal people in the region  • providing access to capital for commercially viable businesses  Improving the use of fisheries by:  • Implementing commercially and environmentally sustainable strategies to increase Torres Strait Islander and Aboriginal ownership of the local fishing industry  Maintaining culture, art and heritage by:  • supporting an active and sustainable arts and craft industry in the region  • integrating cultural values and protocols into service planning and management practice  • preserving and promoting cultural heritage and histories of the region.  Improving environmental management by:  • strengthening sustainable use, protection and management of natural and cultural resources  • facilitating community adaptation to climate change impacts, including sea level rise  • supporting community sustainable horticulture  Enhancing governance and leadership by:  • strengthening Torres Strait Islander and Aboriginal organisational leadership and governance  Improving Community health and safety by:  • investing in whole-of-government infrastructure to support healthy homes and healthy living environments  • implementing policies to support community managed delivery of primary and public health care services based on regional needs and priorities  • improving access to affordable fresh and healthy foods  • ensuring affordable home ownership is available across the region  • investing in effective community and social services  • supporting law enforcement and community safety programs  • ensuring communities have access to appropriate transport infrastructure | |
|  |  | |
| **Performance information** | | |
| **Year** | **Performance criteria** (a) | **Actual achievement/targets** |
| 2022-23 | * 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 * Improving business skills of potential and existing business owners through the provision of business workshops and business mentoring * 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 * Work towards and/or maintain 100% ownership of finfish and tropical rock lobster fisheries * Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure * Increase in the number of artists and growth of cultural practitioners in the industry * Maintaining current community based management plans for each community and achieving annual service targets in each of those plans * Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making * Improved monitoring of the effectiveness of health service delivery in the region * Implementation of the Regional Infrastructure Advisory Committee’s action plan * Provide advocacy and support services for the delivery of identified infrastructure projects * Improvement in the quality of and access to social and legal services | The benefits and targets for each of the TSRA’s activity areas as set out in the TSRA Torres Strait Development Plan 2019-22 have been met.  Additional detail will be provided in the TSRA 2022-23 Annual Report. |
|  |  |  |
| 2023-24 | As per 2022-23 | The benefits and targets for each of the TSRA’s activity areas are set out in the TSRA Torres Strait Development Plan 2019-22. |
| 2024-25 and beyond | As per 2022-23 | The benefits and targets for each of the TSRA’s activity areas are set out in the TSRA Torres Strait Development Plan 2019-22. |
| **Purposes** | The TSRA’s purpose statement, in the corporate plan is the same as the TSRA’s strategic direction statement above. | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 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 $54.1 million and expenditure of $54.1 million resulting in a breakeven result for the 2022-23 financial year and each forward year after adjusting for depreciation and amortisation expense and principal repayments on leased assets.

**Budgeted Departmental Balance Sheet**

The TSRA’s forecast balance sheet for the financial year ending 30 June 2023 shows the TSRA with total assets of $94.8 million and liabilities of $6.1 million, resulting in a net asset position of $88.7 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 $5.0 million for the financial year ending 30 June 2023.

**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 $2.4 million on capital expenditure in the 2022-23 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

 Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 Leases.

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



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 2022-23)

 Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

1. Includes the following sources of funding:  
   - current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)



Prepared on Australian Accounting Standards basis.

* + - * 1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022‑23 for depreciation/amortisation expenses, DCBs or other operational expenses.

Workplace Gender Equality Agency

Entity resources and planned performance

Workplace Gender Equality Agency

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[Section 3: Budgeted financial statements 380](#_Toc99008220)

[3.1 Budgeted financial statements 380](#_Toc99008221)

# Workplace Gender Equality Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Workplace Gender Equality Agency (WGEA) is established by the *Workplace Gender Equality Act 2012* (the Act) and is charged with promoting and improving gender equality in Australian workplaces.

The Act requires non-public sector employers with 100 or more employees to submit a report to WGEA annually against standardised gender equality indicators (GEIs) covering gender composition of the workforce, governing bodies, remuneration, policies and practices relating to flexible work and caring responsibilities, consultation, and sex-based harassment and discrimination.

The WGEA’s dataset provides a comprehensive picture of the state of gender equality in Australian workplaces. After eight years of data collection, WGEA has arguably developed the most wide-ranging dataset on workplace gender equality in the world. Through the dataset we are able to highlight areas of growth, identify leading practice initiatives and pinpoint where progress has slowed or stagnated in the private sector.

The WGEA’s recent Gender Equity Insights Report from a partnership with Bankwest Curtin Economics Centre reveals that, on current trends, it will take 26 years to close the WGEA total remuneration gender pay gap in this country. While some companies have embraced change, we need wide-spread, meaningful, cultural shifts across the business community that leads to long-term improvements in gender equality.

Our data identifies while progress is being made, it is slow and we need to accelerate the rate of improvement. Organisations have policies and strategies in place but that doesn’t necessarily translate to effectively implementing and embedding them. For example, while 98% of companies have policies or strategies to prevent sexual harassment, 39% of women and 26% of men have experienced sexual harassment at work in the recent past.

The data also confirms that gender segregation remains deeply entrenched across industries, occupations and workplaces. The overall proportion of women in management has increased but most senior roles, especially at CEO and Board Chair level, are still dominated by men.

The WGEA’s growing dataset is a valuable resource for employers, employees and researchers. The data set underpins all WGEA’s activities to promote workplace gender equality. These include:

* the annual publication of key findings in Australia’s gender equality scorecard and the publication of organisation-specific public reports, providing information on a range of gender equality policies, strategies and practices for reporting organisations
* provision of a confidential customised insights and competitor analysis benchmark report for every compliant employer
* the Data Explorer—an interactive tool which allows the public to interrogate the data and examine gender equality indicators by industry and employer
* research partnerships to glean further insights from the data into drivers of improved gender equality outcomes
* the development of educational tools and resources and delivery of educational workshops and events
* the WGEA Employer of Choice for Gender Equality citation recognising leading practice, and
* extensive engagement with business, government and the community to drive public awareness and debate about gender equality issues.

Funding was secured through the Respect@Work measure in 2021 to support the expansion of reporting to WGEA by the Australian Public Service. A pilot has been completed and a reporting program is being developed. In December 2021 National Cabinet agreed in principle to provide public sector workforce data to WGEA. This means that state and territory governments are joining the Commonwealth commitment to provide data to WGEA on the six Gender Equality Indicators. This will expand the Australian workforce covered by gender equality reporting to nearly 60%.

Significantly, the Government’s review of the Act was released in March 2022 and the Agency will be focused in the coming years on supporting and driving the implementation of all ten of its recommendations. Funding secured through the Women’s Leadership measure will expand WGEA’s capacity to collaboratively work with employers to drive change in Australian workplaces to improve gender equality, reduce the regulatory burden and enable organisations to maximise their efforts to focus on implementation and driving action.

The WGEA’s strategic priorities in 2022–23 and the forward years are to accelerate the rate of change of gender equality by generating knowledge and insights through enriching the data collection, driving broader and deeper action on gender equality, enabling and amplifying momentum on gender equality, and developing the team and advancing WGEA’s technology.

The WGEA believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards the vision that all people, irrespective of gender, are equally represented, valued and rewarded at work.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to 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 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.

**Table 1.1 WGEA resource statement – Budget estimates for 2022-23 as at Budget March 2022**



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

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

* + - * 1. Annual appropriation amounts appearing in 2021-22 estimated actuals exclude $0.2 million reclassified from operating to departmental capital budget (DCB) in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent.
        2. Appropriation Bill (No. 1) 2022-23.
        3. Estimated external revenue receipts under section 74 of the PGPA Act.
        4. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

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

**Table 1.2: WGEA 2022-23 Budget measures  
Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**

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.

* + - * 1. The measure titled Women's Leadership Package is cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 cross portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for WGEA can be found at: 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 |

### 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**



* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

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

**T**able 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 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| **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. | | |
| --- | --- | --- |
| Program 1.1 - TheWGEA 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. | | |
| **Key activities** | Key activities reported in the current corporate plan that relate to this program.   1. Bridging the gap between evidence and action through undertaking research, educational and other programs designed to promote and improve gender equality in the workplace and supporting the review of the Act and related reforms. 2. Maximising the potential of the dataset and enhancing analytical capability of the agency’s reporting and data management platform 3. Enabling the collection of public sector gender equality data. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year  2021-22 | The WGEA is bridging the gap between evidence and action | • Implementation of education and engagement campaigns tailored to identified employer action gaps  • Expansion of WGEA recognition of best practice programs  **Assessment:** On track across the duration of the multi-year program |
| The WGEA maximises the potential of the data by tailoring analysis and resources to reflect changing workforce and work patterns | • Expansion of data analysis and data visualisation of workplace gender equality issues  • Deployment of enhanced analysis and visualisation tools  **Assessment:** Targets met |
| The WGEA’s reporting and data management platform provides meaningful analysis for organisations and the public | • Expansion of the data set and additional data points collected  • Increased engagement with the data tools and employer performance public dashboards  **Assessment:** On track across the duration of the multi-year program |
| **Year** | **Performance measures** | **Expected performance results** |
| Budget year 2022-23 | The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers | • The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights  • Development of targeted tools and resources |
| The WGEA drives broader and deeper action on gender equality | • Inclusion of Public Sector in dataset and analysis  • Expansion of WGEA recognition for best practice approaches |
| The WGEA enables and amplifies momentum on gender equality | • Delivery of effective public and targeted campaigns to improve gender equality.  • New collaborations to build understanding and drive change. |
| Forward estimates  2023-26 | As per 2022-23 |  |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

### Budgeted financial statements

* + 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 2022-23. 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 2022-23 and the forward estimates.

Total revenue for WGEA in 2022-23 is budgeted at $9.7 million (2021-22: $6.3 million) and comprises:

* revenue from government (appropriation funding) of $9.6 million and
* own source revenue of $0.1 million.

Operating expenses in 2022-23 are estimated to total $11.1 million (2021-22: $8.5 million). The increase in operating expenses in 2022-23 is mostly attributed to change in the activities related to the measureWomen’s Leadership Program that provided $3.1 million in 2022-23 and change in the activities related to the measure to support Respect@Work which provided $0.6 million in 2021-22 compared to $1.0 million in 2022‑23.

Total assets at the end of the 2022-23 year are estimated to be $7.4 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2022-23 are estimated at $3.5 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**



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**

 Prepared on Australian Accounting Standards basis.

* + - * 1. 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.
        2. Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)  
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 2022-23)

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years’ DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

Prepared on Australian Accounting Standards basis.

* + - * 1. 'Appropriation equity’ refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, DCB 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 2020-21 as at the 2021-22 Budget. It includes all appropriation made available to the entity in the year (plus or minus - section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year. |
| Administered item | Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right. |
| Appropriation | An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts. |
| Appropriation Bill  (No. 1) | The Bill proposes spending the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No.1). |
| Appropriation Bill  (No. 2) | The Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No.1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No.2). |

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| 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 art-time employees to show the full-time equivalent. |
| Budget Paper 1 (BP1) | Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue. |
| Budget Paper 2 (BP2) | Budget Measures. Provides a description of each budget measure by portfolio. |
| Budget Paper 3 (BP3) | Australia’s Federal Relations. Provides information and analysis on federal; funding improved to the states and territories. |
| Budget Paper 4 (BP4) | Entity Resourcing. Details total resourcing available to agencies. |
| Capital Expenditure | Expenditure by an entity on capital projects; for example, purchasing a building. |
| Consolidated Revenue Fund  (CRF) | The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government. |
| Departmental Capital Budget  (DCB) | Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs). |
| Departmental Item | Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program. |
| Depreciation | Apportionment of an asset’s capital values as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Entity | A department, agency, company or authority under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) or any other Commonwealth statutory authority. |
| Estimated actual expenses | Details of the current year’s estimated final figures included in the Budget documentation to be used for comparison. |
| Expenditure | Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA Act entity. |
| Expense | Decreases in economic benefits in the forms of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distribution to equity participants. |
| Expenses not requiring appropriation in the Budget year | Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from parliament. |
| Forward estimates period | The three years following the Budget years. For example if 2021-22 is the Budget year, 2022-23 is forward year 1, 2023-24 is forward year 2 and 2024-25 is forward year 3. The period does include the current or Budget year. |
| Funds | Money that has been appropriated but not drawn from the Consolidated Revenue Fund. |
| Income | Total value of resources earned or received to cover the production of goods and services. |
| Make good | Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs wither when the item is acquired or as a consequence of having used the item during the particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period. |
| Measure | A new policy or savings decision of the government with financial impacts on the government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO). |
| Mid-Year Economic and  Fiscal Outlook (MYEFO) | The MYEFO provides an update of the government’s budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement. |
| Movement of Funds  Between years | A movement of funds process is carried out twice each year in relation to unexpected administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s). |
| Non-operating | Sometimes called capital costs. |
| Official Public Account  (OPA) | The OPA is the Australian Government’s central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of Consolidated Revenue Fund. |
| Operating | Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments. |
| Operating result | Equal income less expenses. |
| Outcome | An outcome is the intended result, consequence or impact of government actions on the Australian community |
| *Public Governance, Performance and Accountability Act 2013*  (PGPA Act) | The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth. |
| 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 Leases. |
| Special Account | Balances existing within the CRF that are supported by standing appropriations, PGPA Act (s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s.78 of the PGPA Act) or through an Act of Parliament (referred to s.80 of the PGPA Act). |
| Special appropriations  (including standing  Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriation, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.  Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation. |