

**Portfolio Budget Statements 2020-21**

**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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**Prime Minister**

**Canberra 2600**

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear Mr President

Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2020-21 Budget for the Prime Minister and Cabinet portfolio.

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

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

Yours sincerely



SCOTT MORRISON

Abbreviations and conventions

The following notation may be used:

NEC/nec not elsewhere classified

- nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

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

Enquiries

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

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 *2020-21 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) 2020-21 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2020-21 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

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



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Portfolio Overview

# Prime Minister and Cabinet Portfolio Overview

Ministers and portfolio responsibilities

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

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

* advice to the Prime Minister on policy and implementation across Government
* assistance to the Prime Minister in managing the Cabinet, National Cabinet and National Federation Reform Council programs
* convening and supporting taskforces to coordinate and drive Government policies
* 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
* women’s policies and women’s leadership and development strategy
* 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
* the Office of the National Data Commissioner
* strategic leadership and coordination for the Government’s response and recovery efforts in relation to the national bushfire crisis
* 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.

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

* Commonwealth 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
* strategic leadership and coordination for the Government’s response and recovery efforts directed at drought and the flood affected areas of North Queensland.

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

Non-corporate Commonwealth entities under the PGPA Act:

* Department of the Prime Minister and Cabinet
* Australian National Audit Office
* Australian Public Service Commission
* National Drought and North Queensland Flood Response and Recovery Agency
* National Indigenous Australians Agency
* Office of National Intelligence
* Office of the Official Secretary to the Governor-General
* Workplace Gender Equality Agency.

Corporate Commonwealth entities under the PGPA Act:

* Australian Institute of Aboriginal and Torres Strait Islander Studies
* Indigenous Business Australia
* Indigenous Land and Sea Corporation
* Northern Territory 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.

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

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

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

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

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

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

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

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

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

**The Indigenous Land and Sea Corporation** (ILSC) is a corporate Commonwealth entity established under the ATSI Act and subject to the PGPA Act. The ILSC assists Aboriginal and Torres Strait Islander people to realise economic, social, cultural and environmental benefits through 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. 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 Bushfire Recovery Agency** (NBRA) was established during 2019-20 within the Department of the Prime Minister and Cabinet, to provide strategic leadership and coordination for Commonwealth supported recovery and rebuild activities in communities affected by bushfire.

The **National Drought and North Queensland Flood Response and Recovery Agency** (NDNQFRRA) is a non‑corporate Commonwealth entity subject to the PGPA Act*.* The NDNQFRRA provides strategic leadership, policy advice and coordination for the Government’s response and recovery efforts directed at drought and the flood affected areas of North, Far North and Western Queensland.

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

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

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

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

The Registrar of Aboriginal and Torres Strait Islander Corporations is an independent statutory office holder who administers the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and is subject to the PGPA Act. The Registrar’s office, **Office of the Registrar of Indigenous Corporations** (ORIC), registers and regulates Aboriginal and Torres Strait Islander corporations. ORIC is resourced through the appropriations of the National Indigenous Australians Agency (NIAA).

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

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 thePGPA Act. The council holds title to land and provides services to the Aboriginal community of Jervis Bay.

Figure 1: Prime Minister and Cabinet Portfolio structure and outcome

|  |
| --- |
| **Prime Minister — The Hon Scott Morrison MP** |
|  |
| Minister for Indigenous Australians — The Hon Ken Wyatt AM MP  Minister for Women and Minister for Foreign Affairs — Senator the Hon Marise Payne  Minister Assisting the Prime Minister for the Public Service and Cabinet and Minister for Health — The Hon Greg Hunt MP |
|  |
| Assistant Minister to the Prime Minister and Cabinet — The Hon Ben Morton MP |
|  |
| **Department of the Prime Minister and Cabinet** *Secretary: Mr Philip Gaetjens*  Outcome 1: Prime Minister and Cabinet - 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*  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 audiovisual 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. |
|  |
| **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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| --- |
| **Indigenous Business Australia** *Chief Executive Officer: Mr Rajiv Viswanathan*  Outcome: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition and access to concessional home and business loans. |
|  |
| **Indigenous Land and Sea Corporation** *Acting Chief Executive Officer: Ms Tricia Stroud*  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 Drought and North Queensland Flood Response and Recovery Agency**  *Coordinator-General: The Hon Mr Shane L Stone AC QC*  Outcome: To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough. |
|  |
| **National Indigenous Australians Agency**  *Chief Executive Officer: Mr Ray Griggs AO CSC*  Outcome: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation. |
|  |
| **Northern Territory Land Councils**  Anindilyakwa Land Council – *Accountable Authority: Mr Tony Wurramarrba (Chair) and Mr Mark Hewitt (Chief Executive Officer)*  Central Land Council – *Accountable Authority: Mr Sammy Wilson (Chair) and Mr Joe Martin-Jard (Chief Executive Officer)*  Northern Land Council – *Accountable Authority: Mr Samuel Bush-Blanosi (Chair) and Ms Marion Scrymgour (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 Nick Warner AO PSM*  Outcome: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia, and integration, coordination and evaluation of Australia’s national intelligence capabilities. |

|  |
| --- |
| **Office of the Official Secretary to the Governor-General**  *Official Secretary: Mr Paul Singer MVO*  Outcome: The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system. |

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

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

|  |
| --- |
| **Torres Strait Regional Authority** *Chief Executive Officer: Ms Leilani Bin-Juda*  Outcome: Progress towards closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture. |
|  |
| **Workplace Gender Equality Agency** *Director: Ms Libby Lyons*  Objective: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |
|  |
| **Wreck Bay Aboriginal Community Council** *Chief Executive Officer: 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. |

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

Entity resources and  
planned performance

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# Department of the Prime Minister and Cabinet

Entity resources and planned performance

Department of the Prime Minister and Cabinet

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Department of the Prime Minister and Cabinet

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

* supporting the Prime Minister as Head of Government, Chair of the Cabinet, Chair of the National Cabinet and Minister for the Public Service
* supporting the effective functioning of the Government
* 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 APS in collaboration with the Australian Public Service Commission (APSC)
* 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
* 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
* strategic leadership and coordination for the Government’s response and recovery efforts in relation to the national bushfire crisis
* coordination of advice to the Australian Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic.

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

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ 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 2020-21 as at Budget October 2020



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. Appropriation Bill (No. 1) 2020-21.
2. Excludes $99.251m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. 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'.
6. Appropriation Bill (No. 2) 2020-21.
7. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to 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.
8. 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'.
9. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

1.3 Budget measures

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

Table 1.2: PM&C 2020-21 Budget measures

**Measures announced after the Economic and Fiscal Update July 2020**



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 *COVID-19 Response Package – Relief and Recovery Fund – additional projects* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio. Funding of $15.494 million in 2020-21 has already been provided for by Government.
2. The measure titled *JobMaker Plan – Deregulation Package* 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 *JobMaker Plan – Second Women’s Economic Security Package* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate 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: https://pmc.gov.au/who-we-are/accountability-and-reporting/corporate-plans.

The most recent annual performance statement can be found at: https://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 the 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

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



1. The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2023-24 relates to the recognition of a provision for projected future entitlements for former Governors-General.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
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. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
5. Includes Right of Use (RoU) asset expenses accounted for under AASB 16 Leases.

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

| 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**  The objectives of this program are to:   * provide advice, support and services to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers, and coordination across Government, on major domestic, international and national security matters. * provide support to the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making. | | |
| **Delivery** | This program is delivered through the provision of advice, support and services to the Prime Minister, the Cabinet, Portfolio Ministers, Assistant Ministers and/or the Executive Council and through leadership and coordinated public sector responses to Government decisions and strategic priorities. | |
| **Performance information** | | |
| **Year** | **Performance criteria** (a) | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * Quality and timely policy advice, support and services to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders. * Effective public sector leadership, coordination and monitoring of responses to Government decisions, policies and strategic priorities. | Achieved. |
| 2020-21 | * Quality and timely policy advice, support and services to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders. * Effective public sector leadership, coordination and monitoring of responses to Government decisions, policies and strategic priorities. | * Majority of stakeholder feedback indicates satisfaction with the quality and timeliness of advice and support received. * Case studies, surveys stakeholder feedback and data analysis demonstrate performance criteria have been achieved. |
| 2021-22 and beyond | As per 2020-21. | As per 2020-21. |
| **Purposes** (b) | 1. Growing jobs, incomes and the economy 2. Resilient regions and caring for Country 3. Strengthening families and communities 4. Enhancing Australia’s international and national security 5. Governing well 6. Proactive response to critical issues and disaster management and recovery | |

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 2020-21 Budget measures have created new programs or materially changed existing programs.

1. Refer to the Corporate Plan 2020-24 for further detail.
2. Purposes 1 to 6 in the Corporate Plan 2020-24 map to Program 1.1.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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 2020-21 and each forward year, after adjusting for depreciation expense and right-of-use asset transactions (in accordance with Accounting Standard AASB 116 Leases). The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating expenses.

Appropriations for 2020-21 have increased since the publication of the 2019-20 Portfolio Additional Estimates Statements as a result of the measures identified in Table 1.2.

PM&C’s net asset position is expected to decrease over the forward estimates with depreciation outweighing capital investment.

Administered Financial Statements

Administered expenses for 2020-21 have increased since the publication of the 2019-20 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



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 leases under *AASB 16 Leases*.

Prepared on Australian Accounting Standards basis.

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 2020-21)



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’ Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2020‑21 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. 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: 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 2020-21)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2020‑21 for depreciation/amortisation expenses, ACBs or other operational expenses.

# Aboriginal Hostels Limited

Entity resources and planned performance

aboriginal hostels limited

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Aboriginal Hostels Limited

Section 1: Entity overview and resources

1.1 Strategic direction statement

Aboriginal Hostels Limited (AHL) is a Commonwealth Company established under the *Corporations Act 2001*. AHL provides temporary accommodation to 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, comfortable, culturally appropriate and affordable short-term accommodation for Indigenous Australians who must live away from home to access services, education and economic opportunities.

In 2020-21 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
* operate within available resources and focus on options to strengthen its business model and secure the company’s longer term financial viability.

1.2 Entity resource statement

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ 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 2020-21 as at Budget October 2020**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) 2020-21
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.

AHL is not directly appropriated as it is a Commonwealth company.

Appropriations are made to non-corporate Commonwealth entity Department of the Prime Minister and Cabinet (PM&C), which are then paid to AHL and are considered 'departmental' for all purposes.

1.3 Budget measures

AHL has no budget measures in the 2020-21 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 report - 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 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 2020-21 Budget measures have created new programs or materially changed existing programs.

| 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. | | |
| **Delivery** | Deliver a network of accommodation services across Australia that provide special purpose accommodation for Aboriginal and Torres Straits Islander people. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **Targets** |
| 2019-20 | Occupancy level as a percentage of resident bed nights available per annum. | 67% achieved |
| 2020-21 | Occupancy level as a percentage of resident bed nights available per annum. | 70% |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes** (a) | To provide safe, comfortable, culturally appropriate and affordable short-term accommodation for Indigenous Australians who need to be away from home to access medical services, education and economic opportunities. | |

1. Refers to updated purpose in the 2020-2024 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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 from 2020-21 and the forward estimates relates to increases in depreciation expenses resulting from the 2017-18 building revaluation, decreases in tariff earned due to COVID-19 (only for 2020-21) and the application of AASB 16 Leases.

Budgeted Departmental Balance Sheet

The increase in land and buildings in 2021-22 and 2022-23 is due to forecast investment in new hostels and redevelopment of existing hostels to increase AHL’s hostel network footprint.

The increase in employee provisions in 2020-21 and the forward years is mainly due to the accumulation of AHL employees’ long service leave provision.

The decrease in assets held for sale in 2020-21 is due the three properties that AHL is budgeting to divest in 2020-21.

Budgeted Departmental Statement of Cash Flows

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

3.2. Budgeted financial statements tables

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

Prepared on Australian Accounting Standards basis.

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 2020-21)



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 asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1)   
   2020-21 for depreciation/amortisation expenses, DCBs 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.* AIATSIS is a world renowned research, collections and publishing organisation and occupies a unique place at the nexus between the academic and cultural sectors, government, Indigenous communities, and the broader Australian public. AIATSIS’s vision is a world in which Aboriginal and Torres Strait Islander peoples’ knowledge and cultures are recognised, respected, celebrated and valued.

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

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

1.2 Entity resource statement

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

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

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 2020-21 as at Budget October 2020



1. Appropriation Bill (No.1) 2020-21.
2. Appropriation Bill (No.2) 2020-21.

1.3 Budget measures

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

**Table 1.2: AIATSIS 2020-21 Budget measures**

**Measures announced after the Economic and Fiscal Update July 2020**



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 measure Return of Cultural Heritage is the National Indigenous Australians Agency. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for AIATSIS can be found at: http://aiatsis.[gov](https://aiatsis.gov.au/).au.

The most recent annual performance statement can be found at: <https://aiatsis.gov.au/about-us/corporate-documents-and-policies/annual-report>

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 entity 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



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 2020-21 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| 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 criteria** | **2019-20 Actual Achievements/Targets** |
| 2019-20 | * Collection growth * Collection accessibility | Percentage increase in collection growth from 2018-19 baseline.  Number of requests met and items provided by source and location:   * 1.32% average growth across media.   Proportion of requests actioned within 60 days (service standard):   * 97%.   Proportion of collection digitised by format:   * 4.6% increase from the 2018-19 baseline. |
| 2020-21 | * Collection growth * Collection accessibility * Collection digitization | Increase in AIATSIS collection growth:   * 2% from 2019-20.   Number of requests met and items provided by source and location:   * 1.5% from 2019-20   100% of requests across categories are actioned within 60 days.  Provide an overall increase in the proportion of collection digitised by format:   * 5% from 2019-20. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |

| 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 criteria** | **2019-20 Actual achievements/Targets** |
| 2019-20 | * Communication * Engagement with Education *sector* - Increased contribution to Australian curriculum and cultural learning * Public events * Aboriginal Studies Press (ASP) Publishing program | Number and quality of public communication, education and engagement:   * Process for evaluating the quality of AIATSIS communication, education and engagement is being established.   Number and type of activities with an education focus:   * The target was exceeded – both the number and type of activities with an education focus increased relative to the previous year.   Number and satisfaction of attendees at AIATSIS events:   * 9 Individual events.   Indigenous Author Engagement   * The majority of authors were Indigenous.   Number of Publications by type:   * 13 publications across all types. |
| 2020-21 | * 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 assess indicate high level impact.   Increase in number and type of activities with an education focus measured by:   1. % increase in uptake of core cultural learning (sales or users). 2. % increase in utilization 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. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |

| 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 criteria** | **2019-20 Actual Achievements/Targets** |
| 2019-20 | * Use and influence of Guidelines for Ethical Research in Australian Indigenous Studies (GERAIS) * External use of Ethics clearances through Research Ethics Committee * Take up of AIATSIS collection protocols and standards * AIATSIS Influence in Aboriginal and Torres Strait Islander Research | Number of times GERAIS utilised:   * 7095 downloads of GERAIS.   Number of ethics clearances annually:   * 49 ethics clearances.   AIATSIS Collections’ protocols and standards adopted:   * 2403 Austlana data set downloads from data.gov.au.   Requests for advice and input (number and type of requests):   * 521 requests.   Number and value of partnerships:   * 20 research partnerships at a value of $1.2 million.   Number of publications and presentations by staff by type:   * AIATSIS had 89 publications and presentations by staff. |
| 2020-21 | * 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 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |

| 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 criteria** | **2019-20 Actual achievements/Targets** |
| 2019-20 | * AIATSIS Membership * Research Collaborations * Networks * Interaction with Indigenous Communities * Partnerships in place | Number and engagement of AIATSIS Members:   * 18 new members in 2019-20. * 1 Members’ events in 2019-20.   Type, number and level of interactions in research collaborations:   * 26 interactions.   Number and type of networks:   * 12 networks.   Interactions with Indigenous communities by type:   * 98 interactions.   Number of partnerships by type:   * 6 new partnerships. |
| 2020-21 | * 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 MoU:   * 5 strategic partnerships. * 20 partnership projects. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |

| 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 criteria** | **2019-20 Actual achievements/Targets** |
| 2019-20 | * AIATSIS reports and Policy briefs produced * Engagement with decision makers, policy leaders, Senior Bureaucrats and Politicians (number and type) | Number of reports, policy briefs and requests for advice:   * 6 submissions, reports and advice.   Number and type of engagements with decision makers:   * 14 engagements in 2019-20. |
| 2020-21 | * 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. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **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 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

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

AIATSIS is budgeting for a break-even position in 2020-21. The increase in own-source income from 2019-20 is mainly due to the new measure for Return of Cultural Heritage to enable the return of culturally significant Aboriginal and Torres Strait Islander items from overseas and the recognition of revenue for the Indigenous Research Exchange grants program.

AIATSIS’s total assets are estimated to be $58.8 million at 30 June 2021. This value mainly represents our non-financial assets of $32.1 million which includes our building and collection assets. AIATSIS’s budgeted cash and cash equivalents are estimated to be $25.9 million, which ensures AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

3.2. Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

1. Applies 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 2020-21)



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 and special capital appropriations.
2. 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 asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2020-21, including CDABs.

# Australian National Audit Office

Entity resources and planned performance

AUSTRALIAN NATIONAL AUDIT OFFICE

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Australian National Audit Office

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian National Audit Office’s (ANAO) purpose is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. The Auditor-General is an independent officer of the Australian Parliament whose mandate and functions are set out in the *Auditor-General Act 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* (the ANAO is conducting a program of pilot assurance audits of 2019-20 annual performance statements at the request of the Minister for Finance);
* conducting performance audits, assurance reviews, and audits of the performance measures, of Commonwealth entities and Commonwealth companies and their subsidiaries;
* conducting a performance audit of a Commonwealth partner as described in section 18B of the Act;
* providing other audit services as required by other legislation or allowed under section 20 of the Act; and
* reporting directly to the Parliament on any matter or to a minister on any important matter.

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

The ANAO’s Corporate Plan outlines capability investments that will be required to support achieving the ANAO’s purpose in the dynamic environment in which it operates. The ANAO will continue to make investments in improving data analytics capability, growing and 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 ANAO for its operations and to deliver programs and services on behalf of the Government.

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

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

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

The ANAO charges an audit fee for the financial statement audits of corporate Commonwealth entities, companies and their subsidiaries subject to the *Public Governance, Performance and Accountability Act 2013*.These fees are based on a scale determined by the Auditor-General under section 14 of the Act, and are calculated on the basis of a cost attribution model. Revenues from these audit fees are paid 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 theAct. The revenue is shown as sales of goods and rendering of services in Table 3.1 (Comprehensive income statement).

Table 1.1: ANAO resource statement — Budget estimates for 2020-21 as at Budget October 2020



1. Appropriation Bill (No. 1) 2020–21.
2. Excludes Departmental Capital Budget (DCB)
3. Estimated retained 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. 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.

1.3 Budget measures

The ANAO has no budget measures in the 2020-21 budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions. Programs are the primary vehicle by which 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.

The ANAO has one outcome, which 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 an entity’s complete performance story.

The most recent corporate plan for the ANAO can be found at: https://www.anao.gov.au/work/corporate/anao-corporate-plan-2020-21

The most recent annual performance statement can be found at: https://www.anao.gov.au/work/annual-report/anao-annual-report-2018-19

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. |

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

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 2020-21 Budget measures have created new programs or materially changed existing programs.

| 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** – Assurance 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 statement audits of Australian Government entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities; and * contributing to improvements in the financial administration of Australian Government entities. | | |
| **Delivery** | Providing independent assurance to the Parliament by:   * issuing financial statement audit opinions to the Australian Government and its controlled entities * issuing other assurance audit reports * preparing and producing financial statement related reports for the Parliament | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * 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 material3 entities within one year of reporting | * 98% of the mandatory financial statements auditor’s reports completed * 2 financial statement related audit reports presented to Parliament * 41 assurance audit reports by arrangement * 81.9% of auditor’s reports were issued within three months of the financial year end reporting date * 0.63% increase to the average cost per financial statements audit. * 89% of moderate or significant findings from assurance audit reports were agreed to by audited entities * 21% of moderate and significant findings were addressed by entities within one year of reporting |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria (a)** | **2019-20 Actual Achievement/Targets** |
| 2020-21 | * 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 statement related audit reports presented to Parliament * 45 assurance audit reports by arrangement * 85% of auditor’s reports to be issued within three months of the financial year end reporting date * *Greater than 0% reduction* * 90% of moderate or significant findings from assurance audit reports are agreed to by audited entities * 90% of moderate and significant findings are addressed by entities within one year of reporting |
| 2021-22 and beyond | As per 2020-21. | As per 2020-21. |
| **Purposes** | To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. | |

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

| **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 improvement and lessons for the sector; and * other assurance reviews and information reports to Parliament. | | |
| --- | --- | --- |
| **Delivery** | Improving public sector performance by:   * providing performance and other audit reports for the information of Parliament, the Executive and the public | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * 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 | * 42 performance audit reports prepared for Parliament * 10 months average elapsed time for completion of performance audits (against a target of 10 months) * 5.0% increase to the average cost per performance * 91% of recommendations included in performance audit reports agreed by audited entities * 81% of ANAO recommendations implemented within 24 months of a performance audit report |
| 2020-21 | * 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 | * 42 performance audit reports prepared for Parliament * Average elapsed time (10months) for completion of performance audits * *Greater than 0% reduction* * 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 |

|  |  |  |
| --- | --- | --- |
| **Performance information** | | |
| **Year** | **Performance criteria** (a) | **2019-20 Actual Achievement/Targets** |
| 2021-22 and beyond | * 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 | * 40 performance audit reports prepared for Parliament declining to 38 by 2023-24 * Average elapsed time (10.5 months) for completion of performance audits * *Greater than 0% reduction* * 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 |
| **Purposes** | To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. | |

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

| **Shared performance criteria for programs 1.1 and 1.2**  The ANAO has a number of performance criteria that apply to both programs 1.1 and 1.2, and are reported on collectively. Both programs contribute to the outcome by:   * 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. | | |
| --- | --- | --- |
| **Delivery** | 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. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * Number of appearances and submissions to parliamentary committees * Percentage of private briefings undertaken at request of parliamentarians * 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 JCPAA members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency * Number of published audit insights and key learnings from across ANAO activities | * The ANAO made 47 appearances or submissions to Parliamentary committees * 100% of private briefings undertaken by request of Parliamentarians * The ANAO Quality Assurance Program indicates that 94.7% of audit opinions and conclusions are appropriate (against a target of 100%) * 100% of inquiries and audit requests from parliamentarians finalised within 28 days * 100% of JCPAA members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency (against a target of 90%) * Publish 4 papers on audit insights and key learnings from across ANAO activities (against a target of 4) |

|  |  |  |
| --- | --- | --- |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2020-21 | * Number of appearances and submissions to parliamentary committees * Percentage of private briefings undertaken at request of parliamentarians * 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 JCPAA members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency * Number of published audit insights and key learnings from across ANAO activities | * 40 appearances and submissions to Parliamentary committees * 100% of private briefings undertaken by request of Parliamentarians * 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 who are satisfied that the ANAO improved public sector performance and supported accountability and transparency * Publish 4 papers on audit insights and key learnings from across ANAO activities (against a target of 4) |
| 2021-22 and beyond | As per 2020-21. | As per 2020-21. |
| **Purposes** | To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ANAO’s finances for the 2020-21 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 2020-21. 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 2020-21

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

**Departmental**

*Comprehensive income statement*

Total income in 2020-21 is budgeted at $72.8 million. Revenue from Government (annual departmental appropriation and special appropriation funding) in 2020-21 has decreased to $68.7 million due to the impact of efficiency dividends and other savings measures.

Other revenue is expected to be $4.1 million (2019-20: $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
* 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 2020-21 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.

**Administered**

*Schedule of budgeted income and expenses administered on behalf of government*

Estimated revenues from the provision of audit services to certain Australian Government entities reflect the estimated recovery of audit costs.

*Schedule of budgeted assets and liabilities administered on behalf of government*

The estimated administered assets and liabilities relate to ongoing audit activity.   
No non-financial administered assets are held.

*Schedule of budgeted administered cash flows*

Administered monies are transferred to the Official Public Account on an ongoing basis.

3.2. Budgeted financial statements tables

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



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 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 2020-21)



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’ Departmental capital budgets (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;
* s74 External Revenue; and
* proceeds from the sale of assets.

Table 3.6: Statement of asset movements (Budget year 2020-21)

  
Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2020‑21 for depreciation / amortisation expenses, DCBs or other operational expenses

(b) Applies leases under AASB 16 Leases. Right of Use (ROU).

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 planned outcome of the Australian Public Service Commission (APSC) is to increase awareness and adoption of best practice public administration by the Australian Public Service (APS) through leadership, promotion, advice and professional development, drawing on research and evaluation. The APSC takes a central leadership role in providing expertise, guidance and performance monitoring on workforce management strategies. The APSC also supports the Australian Public Service Commissioner and the Merit Protection Commissioner to undertake statutory functions under the *Public Service Act 1999*, including functions to uphold high standards of integrity and conduct in the APS and to review employment decisions.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the APSC 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 APSC’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: APSC resource statement — Budget estimates for 2020-21 as at Budget October 2020**



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) 2020-21*.
2. Excludes departmental capital budget (DCB).
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 in Part 1 relating to APSC are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: APSC 2020-21 Budget measures**

**Measures announced after the Economic and Fiscal Update July 2020**



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

(a)  The measure titled *JobMaker Plan – Deregulation Package* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate 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 APSC can be found at:

https://www.apsc.gov.au/corporate-plan-2020-21

The most recent annual performance statement can be found at:

https://www.apsc.gov.au/apsc-annual-reports

2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

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



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 comprise 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.

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 2020-21 Budget measures have created new programs or materially changed existing programs.

| 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 | | |
| **Delivery** | To help maintain the APSC at the forefront of best practice public administration, and to do this through high quality advice and the provision of outstanding service to the APS and the Government. | |
| **Performance information** | | |
| **Year** | **Performance criter**ia | **2019-20 Actual Achievement/Targets** |
| 2019-20 | • Shape the APS workforce  • Modernise the APS employment framework  • Build workforce capability in the APS  • Promote a high standard of integrity in the APS. | • The APS Human Resources, Data, and Digital Professional Streams were launched.  • 100% of new agreements made were compliant with Government Policy. Feedback from agencies is positive about the timeliness and quality of advice.  • The APSC played a lead role in managing the deployment of more than 2,200 APS to support the response to the COVID-19 pandemic.  • The APSC continued to deliver advice and guidance on integrity matters in the APS through provision of the Ethics Advisory Service. Levels of use of this service were consistent with the previous financial year. |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criter**ia | **2019-20 Actual Achievement/Targets** |
| 2020-21 | • 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  • Providing the right tools and workplace for our staff | • 100% of new Commonwealth workplace arrangements made are compliant with the Government’s prevailing bargaining policy.  • Professions model introduced and agreed professional streams, including the Data Professional Stream, commenced.  • Evaluation data from leadership development initiatives indicate an increase in participants’ self-assessment of leadership capability.  • Curate and/or share regular social media posts every week across the Commission’s and the APS social media platforms (LinkedIn, Facebook and Twitter)  • Development and implementation of renewed integrity training |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes (a)** | *To position the APS workforce for the future to ensure it meets the demands and expectations of the Australian Government and people.* | |

1. Refers to updated purpose in the 2020-2021 Corporate Plan.

| **Program 1.2 – Judicial Office Holders’ Remuneration and Entitlements**  This program contributes to the outcome through facilitating the payment of remuneration, allowances and entitlements to Judicial Office Holders. | | |
| --- | --- | --- |
| **Delivery** | The Attorney-General’s Department makes all of the payments for this program. These payments are funded by a special appropriation that the APSC administers. | |
| **Performance information** | | |
| **Year** | **Performance criteri**a | **2019-20 Actual Achievement/Targets** |
| 2019-20 | Meet all requirements for the budgeting and reporting of Judicial Office Holders remuneration and entitlements. | Budget in the Portfolio Budget Statements and the actual result in the financial statements are prepared within required timeframes and free of material misstatements. |
| 2020-21 | Meet all requirements for the budgeting and reporting of Judicial Office Holders remuneration and entitlements. | Budget in the Portfolio Budget Statements and the actual result in the financial statements are prepared within required timeframes and free of material misstatements. |
| 2021-22and beyond | As per 2020-21. | As per 2020-21. |
| **Purpose** | To facilitate the payment of remuneration, allowance and entitlements to judicial office holders. | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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 2020-21 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 will increase in 2020-21 due to previous Commonwealth Agency Memorandum of Understanding (MoU) revenue funding transferring, on an ongoing basis, to appropriation funding.

The COVID-19 pandemic will result in reduced revenue for external facing training and development activities, and events and international engagement.

Budgeted Departmental Balance Sheet

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

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

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

Administered

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





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 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 2020-21)

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



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).
2. 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; and
* s74 External Revenue.

Table 3.6: Statement of asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 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)



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)



# 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. Strategic direction statement

IBA's vision is for a nation in which Aboriginal and Torres Strait Islander Australians are economically independent and an integral part of the economy. Under its legislation, the *Aboriginal and Torres Strait Islander Act 2005*, IBA's purpose is to:

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

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

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

Following a review of IBA’s performance framework against the Department of Finance’s *Resource Management Guidance* *(RMG) 131 Developing Good Performance Information*, a series of minor adjustments and new performance criteria are now adopted to better demonstrate delivery of purpose with targets reflecting the current economic environment as set out in Table 2.1.2. New criteria are as follows:

1. the number of Aboriginal and Torres Strait Islander people attending capability workshops (Measures 4 and 9);
2. the percentage of customers satisfied with IBA’s services (Measures 5, 10 and 17);
3. cost efficiency measures for all three functions (Measures 6, 11 and 18);
4. a target for the number of Indigenous co-investors (Measure 14); and
5. a target relating to the implementation of IBA’s impact framework (Measure 20).

COVID-19 had a significant impact on IBA’s delivery of outcomes in 2019-20 and required IBA to take swift actions to support its customers, co-investors and staff. Demand for support continues to increase and other risks have emerged that will require ongoing management by IBA in 2020-21 including:

* constraints on available capital to meet increasing levels of demand for home loans;
* supporting the broader Indigenous Business Sector to cope with the current economic environment;
* housing customers that may be facing difficulties in meeting their lending obligations; and
* the need for ongoing management with Indigenous co-investment partners to minimise negative impacts on IBA subsidiaries.

Areas of focus for IBA have been, and will continue to be in 2020-21:

* strict financial management to meet demand given it exceeds available capital;
* ensuring we meet customers’ finance needs in a responsible fashion;
* identifying innovative ways to increase the amount of capital IBA can draw on to increase its lending capacity and therefore meet customer demand into the future;
* launching our inaugural impact report, which confirms the cultural, social and economic impacts IBA’s products and services have on customers; and
* assessing strategic partnerships to improve customer and partner impacts.

Informed by the impacts of COVID-19 to date, IBA has undertaken a significant amount of work to understand current and emerging risks to delivery in 2020-21 and beyond whilst aiming to achieve its objectives and understand the impacts on our customers.

Further, for 2020-21, a new Budget measure has been introduced, in which an equity injection of $150 million over 3 years is to be provided to IBA for its Indigenous Home Ownership Program (“IHOP”) to enable home lending to Indigenous Australians to build new houses in regional Australia, with a view to supporting Indigenous Australians into home ownership whilst also creating jobs and economic stimulus.

By striving for these achievements in 2020-21, IBA intends to continue to deliver its 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 business and home finance.*

* 1. Entity resource statement

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

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

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

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

**Table 1.1: Indigenous Business Australia resource statement - Budget estimates for 2020-21 as at Budget October 2020**



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

(a) Appropriation Bill (No. 1) 2020-21.

(b) Appropriation Bill (No. 2) 2020-21.

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

* 1. Budget measures

Budget measures in Part 1 relating to entity Indigenous Business Australia are detailed in budget Paper no. 2 and are summarised below.

Table 1.2: IBA 2020-21 Budget measures  
Measures announced after the Economic and Fiscal Update July 2020



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 identified above represents an equity injection to IBA’s Indigenous Home Ownership Program (IHOP) of $150 million over 3 years.

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 IBA can be found at: <https://www.iba.gov.au/wp-content/uploads/IBA-Corporate-Plan-2019-20-web.pdf>

The most recent annual performance statement can be found at: <https://www.iba.gov.au/wp-content/uploads/201819-IBA-AR_webcopy-2.pdf>

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, 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 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 2020-21 Budget measures have created new programs or materially changed existing programs.

| Outcome 1 – Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition and access to concessional business and home finance. | | |
| --- | --- | --- |
| **Program 1.1** – **Indigenous Economic Participation and Wealth Creation**  This program contributes to the above outcome through the following objectives:  1. Support Aboriginal and Torres Strait Islander people to own a home and build home equity;  2. Support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence;  3. 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:  1. finance products and tailored support for home ownership.  2. finance products and tailored support to help start, acquire or grow a business.  3. investment and direct management of businesses and assets as well as commercial capability development. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 (a) | 1. Value of business finance approved (annual) 2. Survivability of IBA business finance customers 3. Total amount of Indigenous co-investments with IBA 4. Portfolio return to Indigenous co-investors (annual) 5. Percentage of total value of goods or services purchased from Indigenous suppliers (annual) 6. Percentage of IBA’s suppliers that are Indigenous (annual) 7. Percentage of jobs supported by IBA’s associates, subsidiaries and program customers held by Indigenous Australians 8. Number of home ownership outcomes approved (annual) 9. Value of home ownership outcomes approved (annual) 10. Percentage of Indigenous home owners who transition or are supported into mainstream lending (annual) | 1. $59.9m (against a target of $40m) 2. 0-4 employees: 65% (target of 63%) 5-19 employees: 94% (target of 78%) 20-199 employees: 100% (target of 82%) 200+ employees: IBA had no such customers 3. $169m (against a target of $200m) 4. 0.64% (against a target of 3.2% [CPI + 3.5%]) 5. 6.5% (against a target of 5%) 6. 8.5% (against a target of 15%) 7. 46.5% (against a target of 40%) 8. 454 (against a target of 650) 9. $166.1m (against a target of $200m) 10. 4.8% (against a target of 4.5%) |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
|  | 1. Percentage of housing loans to applicants who are first home buyers (annual) 2. Percentage of home owners who transition from social housing and affordable rental to homeownership (annual) | 1. 95.2% (against a target of 90%) 2. 6.4% (against a target of 5%) |
| 2020-21 | 1. Value of home ownership outcomes approved 2. Percentage of approved customers that are first home buyers 3. Percentage of Indigenous home customers who transition or are supported into mainstream lending 4. Number of people attending housing capability workshops 5. Percentage of home customers satisfied or very satisfied with IBA’s service 6. Cost per dollar lent home loan efficiency ratio 7. Four-year survivability of IBA supported business loan customers 8. Value of business finance approved 9. Number of people attending business capability workshops 10. Percentage of business customers satisfied or very satisfied with IBA’s service 11. Cost per dollar lent business loan efficiency ratio 12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015) 13. Five-year average annual portfolio returns to Indigenous co-investors 14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) 15. Value of goods and services procured from Indigenous suppliers by IBA’s subsidiaries and associates 16. Percentage of jobs supported by IBA’s subsidiaries and associates held by Indigenous Australians 17. Percentage of investors satisfied or very satisfied with IBA’s service 18. Asset management expense ratio 19. Value of goods and services procured from Indigenous suppliers by IBA 20. Implementation of IBA’s Impact Framework | 1. $200m 2. 90% 3. 4.5% 4. 500 5. 80% 6. Measure to be piloted and target to be developed 7. Australian average business survivability by employment category, as reported by the ABS 8. $45m 9. 500 10. 80% 11. Measure to be piloted and target to be developed 12. $152m 13. CPI + 3.5% 14. 60 15. $2.0m 16. 22% 17. 70% 18. Less than 3% 19. $4.5m 20. Annual Impact Report Published |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2021-22 to 2023-24 | 1. Value of home ownership outcomes approved 2. Percentage of approved customers that are first home buyers 3. Percentage of Indigenous home customers who transition or are supported into mainstream lending 4. Number of people attending housing capability workshops 5. Percentage of home customers satisfied or very satisfied with IBA’s service 6. Cost per dollar lent home loan efficiency ratio 7. Four-year survivability of IBA supported business loan customers 8. Value of business finance approved 9. Number of people attending business capability workshops 10. Percentage of business customers satisfied or very satisfied with IBA’s service 11. Cost per dollar lent business loan efficiency ratio 12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015) 13. Five-year average annual portfolio returns to Indigenous co-investors 14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) 15. Value of goods and services procured from Indigenous suppliers by IBA’s associates and subsidiaries 16. Percentage of jobs supported by IBA’s associates and subsidiaries held by Indigenous Australians 17. Percentage of investors satisfied or very satisfied with IBA’s service 18. Asset management expense ratio 19. Value of goods and services procured from Indigenous suppliers by IBA 20. Implementation of IBA’s Impact Framework | 1. $220m (2021-22), $225m (2022-23), $226m (2023-24) 2. 90% 3. 4.5% 4. 500 5. 80% 6. Target to be set in 2020-21 once measure piloted 7. Australian average business survivability by employment category, as reported by the ABS 8. $45m 9. 500 10. 80% 11. Target to be set in 2020-21 once measure piloted 12. $162m (2021-22), $172m (2022-23), $182m (2023-24) 13. CPI + 3.5% 14. 65 (2021-22), 70 (2022-23), 75 (2023-24) 15. $2.5m (2021-22), $3.0m (2022-23), $3.5m (2023-24) 16. 23% (2021-22), 24% (2022-23), 25% (2023-24) 17. 75% (2021-22), 75% (2022-23), 80% (2023-24) 18. Less than 3% 19. $4.75m (2021-22), $5.0m (2022-23), $5.25m (2023-24) 20. Annual Impact Report Published |
| Purposes | 1. To assist and enhance Aboriginal and Torres Strait Islander self-management and economic self-sufficiency.  2. To advance the commercial and economic interests of Aboriginal persons and Torres Strait Islanders by accumulating and using a substantial capital asset for the benefit of the Aboriginal and Torres Strait Islander peoples. | |

1. The presentation of 2019-20 performance measures has been adjusted to better align with IBA’s purposes and Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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

An analysis of the primary causes of movements in the budgeted financial statements is provided below. The 2019-20 actual results are used as the comparative year in the analysis.

IBA budgets are prepared on a consolidated basis for IBA and its 35 subsidiaries, of which, 23 are trading. On consolidation, assets, liabilities, income and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

Comprehensive Income Statement

IBA is budgeting for an operating surplus of $2.6 million in 2020-21 compared with an actual operating surplus of $30.3 million in 2019-20.

Budgeted Departmental Balance Sheet

Budgeted net assets as at 30 June 2021 of $1,672.9 million represents an increase of $120 million over the net assets of $1,552.5 million as at 30 June 2020. The main drivers of the increase are:

* continuing capital injections from the Government of $22.9 million.
* Budget Measure equity injection of $75 million ($150 million over 3 years).
* estimated contributions of equity from indigenous partners of $20 million.
* the estimated operating surplus of $2.6 million.

*Budgeted Departmental Statement of Cash Flows*

Net lending activity is expected to be $153.6 million in 2020-21.

*Departmental Statement of Changes in Equity*

Total equity is expected to increase by $120 million to $1,672.9 million as at 30 June 2021, with the additional equity injection of $22.9 million from the Commonwealth, Budget Measure equity injection of $75 million ($150 million over 3 years), indigenous co-investment of $20 million and the Budget year surplus of $2.6 million.

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

*Concessional Loan Discount*

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

*Financial Assets – Trade and Other Receivables*

This includes loans and advances made by IBA to clients in the delivery of its outputs, in addition to amounts owing to IBA for delivery of goods and services, and dividends owed to IBA from subsidiaries, associates and 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 re-valued 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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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 2020-21)



Prepared on Australian Accounting Standards basis

1. The new Budget Measure represents an equity injection to IBA’s Indigenous Home Ownership Program.

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 sources of funding:  
   - donations and contributions;  
   - gifts;  
   - internally developed assets;  
   - s74 External Revenue; and  
   - proceeds from the sale of assets.

Table 3.6: Statement of asset movements (Budget year 2020-21)

Prepared on Australian Accounting Standards basis.

# Indigenous Land and Sea Corporation

**Entity resources and planned performance**

**Indigenous Land and Sea Corporation**

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**Indigenous Land and Sea Corporation**

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

1. assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights; and
2. 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 to sustainably manage and protect country.

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

In the year ahead, the ILSC will focus on:

* continued operationalisation of the ILSC’s expanded remit, now including fresh and salt-water country[[1]](#footnote-1). In the period to December 2020, the ILSC will be consulting with Indigenous stakeholder on the refresh of its National Indigenous Land and Sea Strategy (NILSS) to bring into greater focus the opportunities of this remit for Indigenous Australians and the Indigenous Estate. The NILSS will set out how the ILSC will deliver its functions to 2023.
* supporting the Indigenous Estate and its enterprises to survive, adapt to and recover from the impacts of the Covid-19 pandemic. ILSC will maintain a watching brief on risks and opportunities within its operations and across the Indigenous Estate as it adapts to a ‘new normal’. These challenges are reflected in the revision of targets at Table 2.1.2. Targets for KPIs relating to training and employment of Indigenous have been significantly reduced to 2022 allowing for an incremental recovery of key sectors such as tourism and community service provision.
* the review, reform and improvement of ILSC’s operations and programs to enhance efficiencies and maximise its return on mandate. This will be supported by enhanced performance measurement, enabling the ILSC to track and report on the delivery of value and benefit to the Indigenous Estate from available resources.

The ILSCs 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 funding 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 two other tourism enterprises 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.
* National Centre of Indigenous Excellence (NCIE) Ltd, which manages the ILSC-developed social enterprise of the same name in Redfern, Sydney, NSW.

- Yamanah Investments Ltd, piloting a place-based approach to delivering investment in the Murray Darling region of NSW.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to 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 ILSC’s operations) classification.

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

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

**Table 1.1: ILSC resource statement - Budget estimates for 2020-21 as at**

**Budget October 2020**



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

(a) A Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a

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

1.3 Budget measures

The ILSC has no budget measures in the 2020-21 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 an entity’s complete performance story.

The most recent corporate plan for ILSC can be found at: (https://www.ilsc.gov.au/wp-content/uploads/2019/09/Corporate-Plan-2019-20.pdf).

The most recent annual performance statement can be found at: (https://www.ilsc.gov.au/home/about/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 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 2020-21 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| **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. | | |
| **Delivery** | The ILSC delivers this program by:   * 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. | |
| **Performance information** | | |
| **Year** | **Performance criteria** (a) | **2019 Actual Achievement/Targets** |
| 2019-20 | Deliverable 1  Interests in land and water/waters acquired | 9 (against a target of 5) |
| Deliverable 2  Interests granted | 8 (against a target of 8) |
| Deliverable 3  Number of active acquisition and management projects | 208 (against a target of 110) |
| 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 | 695 (against a target of 550)  425 (against a target of 550) |
| 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 | 188 (against a target of 140)  1167 (against a target of 1100) |
| KPI 3 - Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | 147 (against a target of 66) |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria** (a) | **2019 Actual Achievement/Targets** |
|  | KPI 4 -Protection of Indigenous culture, heritage and the environment  Proportion of active ILSC Group projects (Deliverable 3) that maintained or protected Indigenous culture, heritage and/or the environment. | 28% (against a target of 50%) |
| KPI 5 - Collaboration  Proportion of active ILSC Group projects (Deliverable 3) that involved contributions from third parties (beyond immediate beneficiary group) | 38% (against a target of 60%) |
| KPI 6 - ILSC Group contribution to the Indigenous Estate | Qualitative measure |
| 2020-21 | Deliverable 1  Interests in land and water/waters acquired | 7 |
| Deliverable 2  Interests granted | 8 |
| Deliverable 3  Number of active acquisition and management projects | 100 |
| KPI 1 - Indigenous employment   * Number of Indigenous staff directly employed across the ILSC Group * Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | 450  250 |
| 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 | 150  800 |
| KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | 70 |
| KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment. | 50% |
| KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) | 60% |
| KPI 6- ILSC Group contribution to the Indigenous Estate | Qualitative measure |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria** (a) | **Targets** |
| **2021-22** | Deliverable 1  Interests in land and water/waters acquired | 8 |
| Deliverable 2  Interests granted | 8 |
| Deliverable 3  Number of active acquisition and management projects | 90 |
| KPI 1 - Indigenous employment   * Number of Indigenous staff directly employed across the ILSC Group * Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | 450  250 |
| 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 | 150  800 |
| KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | 60 |
| KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment. | 50% |
| KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) | 60% |
| KPI 6 - ILSC Group contribution to the Indigenous Estate | Qualitative measure |
| 2022-23 and beyond | Deliverable 1  Interests in land and water/waters acquired | 9 |
| Deliverable 2  Interests granted | 8 |
| Deliverable 3  Number of active acquisition and management projects | 80 |
| 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 | 500  300 |

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| **Performance information (continued)** | | |
| **Year** | **Performance criteria** (a) | **Targets** |
|  | 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 | 200  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% |
| KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) | 60% |
| KPI 6 - ILSC Group contribution to the Indigenous Estate | Qualitative measure |
| **Purposes** | 1. To assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights; and 2. To 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. | |

1. KPIs 4 and 5 have been amended from previous years to capture only projects commenced in the reporting period. Previously, all active projects were considered in the calculation of this measure.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

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

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

The ILSC’s primary source of income is an annual minimum payment of $45 million indexed 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 is managed by the Finance Portfolio with the legislated payments being made to the ILSC through the Indigenous Land and Sea Corporation Funding Special Account managed by PM&C. 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.

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 on purchase and makes an immediate provision for the grant 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**



Prepared on Australian Accounting Standards basis.

**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 2020-21)**



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.

(a) Includes the following sources of funding:

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

- donations and contributions;

- gifts;

- internally developed assets;

- s74 External Revenue; and

- proceeds from the sale of assets.

**Table 3.6: Statement of asset movements (Budget year 2020‑21)**

Prepared on Australian Accounting Standards basis.

# National Drought and North Queensland Flood Response and Recovery Agency

Entity resources and planned performance

National Drought and North Queensland Flood Response and Recovery Agency

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National Drought and North Queensland Flood Response and Recovery Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The purpose of the National Drought and North Queensland Flood Response and Recovery Agency (NDNQFRRA) is to provide strategic leadership and coordination of the Australian Government’s response and recovery assistance to communities affected by drought and the 2019 Monsoon Trough. NDNQFRRA advises Government on the timeliness, effectiveness and delivery of existing programs, as well as strategies that enable communities to be better positioned to respond to future droughts and natural disasters.

NDNQFRRA works closely with affected communities and other relevant stakeholders at all levels of government, industry and the not-for-profit sector, to ensure the Australian Government’s response and recovery activities are coordinated, timely and well targeted. NDNQFRRA places a strong emphasis on locally led, locally understood and locally implemented solutions. This approach is underpinned by our established network of Regional Recovery Officers.

NDNQFRRA is investing in systems to improve and simplify access to information to support recovery and strengthen preparedness for affected individuals, businesses and communities. This will be primarily delivered through the development and enhancement of the following systems:

* National Drought Map – providing access to spatial data from Australian government agencies to support planning and risk management activities.
* Recovery Connect - a location-based service finder connecting users to all levels of government and charity services based on their address or device location.
* Client Relationship Management system – supporting tailored communications with external stakeholders and a comprehensive view of our interactions with them, as well as issues raised. It will also allow Regional Recovery Officers to engage more effectively with affected communities.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the NDNQFRRA 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: NDNQFRRA resource statement — Budget estimates for 2020-21 as at Budget October 2020



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) 2020-21.
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 NDNQFRRA are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: NDNQFRRA 2020-21 Budget measures  
Part 1: Measures announced after the Economic and Fiscal Update July 2020



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 *Drought Response, Resilience and Preparedness Plan* – *extended support* is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in *Budget Paper No. 2* under the Agriculture, Water and the Environment portfolio.
2. The measure titled *Implementation of the 2019 Monsoon Trough: A strategy for Long-Term Recovery* has already been provided for by Government in the 2019-20 Budget. The payment was made through the Department of the Treasury.

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 NDNQFRRA can be found at: <https://www.droughtandflood.gov.au/reporting>

The most recent annual performance statement can be found at: <https://www.droughtandflood.gov.au/reporting>

2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough. |

##### 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, by 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 and audit fees.

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

Table 2.2.1: Performance criteria for Outcome 1

Table 2.2.1 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| Outcome 1 – To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough. | | |
| **Program 1.1** – National Drought and North Queensland Flood Response and Recovery Agency | | |
| **Delivery** | NDNQFRRA provides advice on and coordinates the Australian Government’s assistance and support for drought or flood affected communities. NDNQFRRA will coordinate the delivery of a long-term plan for the recovery of flood-impacted areas in North Queensland, oversight the implementation of the Australian Government’s Drought Response, Resilience and Preparedness Plan, enhance the functionality of the National Drought Map and continue to implement Recovery Connect, and coordinate community outreach events. The Regional Recovery Officer network will also continue to work directly with rural communities and with other Australian Government agencies to assist people impacted by drought and flood. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * Coordinate the provision of assistance and support to flood impacted individuals, families, primary producers, businesses and communities to improve their circumstances, by working in collaboration with a range of stakeholders across the Australian and Queensland governments. * Provide whole-of-government strategic leadership and advice on the Government’s drought response. * Increase awareness of existing Commonwealth support and assistance for drought-affected communities and North Queensland flood-affected communities. | * Achieved - $300 million of grants made available to primary producers for restocking, replanting and infrastructure rebuilding. * On hold - Up to $1.75 billion worth of low-cost loans may be made available to Authorised Deposit-taking Institutions to pass on to eligible primary producers (a). * Partially achieved - Report to Government on the appropriateness and efficacy of the Australian Government’s drought response measures by 30 June 2020. * Achieved - Develop a whole-of-government communication and engagement approach with drought-affected communities, both to provide information and to receive feedback. * Achieved - Establish a network of regional recovery officers in drought and flood impacted areas. |
| **Performance information** | | |
| **Year** | **Performance criteria** (b) | **2020-21 Targets** |
| 2020-21 | * Affected communities utilise Australian Government assistance contributing to their recovery and strengthening their preparedness for the next drought or natural disaster. | * Recipients of Australian Government flood assistance indicate that it has assisted their recovery and they are better prepared for future natural disasters. * Recipients of Australian Government drought assistance indicate that it is supporting them through the current drought and that it will assist them to be better prepared for future droughts. * Deliver the Drought Community Outreach Program, which includes holding at least 50 events across Australia attended by at least three partner agencies\*. |
| * NDNQFRRA provides leadership in the coordination of Australian Government assistance to drought and North Queensland flood affected communities. | * Lead and report on the implementation of Australian, State and Territory government obligations under the National Drought Agreement. * Oversee a whole-of-government response to drought including implementation of the Australian Government's Drought Response, Resilience and Preparedness Plan, in accordance with agreed actions. * Deliver and implement on the Strategy for long-term recovery (the Strategy) for those areas impacted by 2019 North Queensland monsoon event. |
| * Increased community awareness of Australian Government assistance for drought and North Queensland flood affected communities. | * Increase access to, use of, and functionality of the National Drought Map. * Develop and implement Recovery Connect to simplify and streamline access to Australian Government information and services associated with drought and the 2019 North Queensland monsoon event. |

|  |  |  |
| --- | --- | --- |
| Performance information (continued) | | |
| **Year** | **Performance criteria** (b) | 2020-21 Targets |
|  |  | * Lead a whole-of-government approach to North Queensland flood and drought related communications, through:   + promotion of Australian Government assistance available in impacted regions.   + social media campaigns that encourage the uptake of Australian Government assistance measures. * Regional Recovery Officers effectively engage with affected communities and stakeholders on support and assistance available, including on strategies to be better prepared for future droughts and natural disasters. |
| * NDNQFRRA contributes to better outcomes through improved collaboration in the design and delivery of assistance across all levels of government and with the charity sector. | * Improved collaboration across all levels of government, as well as charities, in the design and delivery of assistance to individuals, businesses and communities impacted by drought and the 2019 North Queensland monsoon event. |
| * NDNQFRRA delivers timely, coordinated and robust advice to government to improve the circumstances of drought and North Queensland flood affected communities. | * Quality and timeliness of advice received supports the Government to respond to conditions on the ground. * Advice and options provided by NDNQFRRA to government, by 30 June 2021, to address any identified gaps and potential improvements in the Australian Government’s drought response.\* |

|  |  |  |
| --- | --- | --- |
| **Performance information (continued)** | | |
| **Year** | **Performance criteria** (b) | **2020-21 Targets** |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 with the exception of targets marked with an asterisk (\*) which will cease or change in 2021-22. |
| Purposes | The purpose of the National Drought and North Queensland Flood Response and Recovery Agency is to provide strategic leadership and coordination of the Australian Government’s response and recovery assistance to communities affected by drought and the 2019 Monsoon Trough. NDNQFRRA advises Government on the timeliness, effectiveness and delivery of existing programs, as well as strategies that enable communities to be better positioned to respond to future droughts and natural disasters. | |

1. The *Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019* provided $1.75 billion for the provision of loans via Authorised Deposit-taking Institutions (ADI) to eligible primary producers affected by floods in North Queensland. Since the ADI loan product was originally conceived, there has been a positive response by the banking sector which has negated the immediate requirement for this scheme. NDNQFRRA is continuing to monitor the need for targeted assistance to affected communities.
2. Performance criteria have been revised for the 2020-21 year in the Corporate Plan 2020-24.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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 2020-21. 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 2020-21.

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

NDNQFRRA does not have any special accounts or administered funds.

Comprehensive Income Statement

The estimated actual operating surplus for NDNQFRRA is attributed to the progressive and measured establishment of NDNQFRRA, coupled with constraints placed on NDNQFRRA due to COVID 19.

Despite the challenges associated with COVID 19 in particular, NDNQFRRA continues to deliver on its strategic objectives, including utilising alternate mechanisms for stakeholder engagement where appropriate.

Appropriation revenue is decreasing from 2022-23 in line with Government decisions.

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.

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)



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 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 2020-21)



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’ Departmental capital budgets (DCBs)

Table 3.6: Statement of asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1)  
    2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

# National Indigenous Australians Agency

Entity resources and planned performance

National Indigenous Australians Agency

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National Indigenous Australians Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Indigenous Australians Agency (NIAA), established on 1 July 2019, reflects the Australian Government’s approach to improving the lives of Indigenous Australians.

The NIAA has remained within the Prime Minister and Cabinet portfolio, keeping the important work of the NIAA at the heart of government. As an executive agency, the NIAA is well placed to coordinate across the Commonwealth, and to work with state and territory counterparts and critically, with Indigenous communities, and stakeholders to ensure that programs and services are delivering for Indigenous Australians as intended.

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

In 2020-21, the NIAA will deliver on its purpose through key priorities including:

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

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the 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. 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 2020-21 as at Budget October 2020**



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. Appropriation Bill (No.1) 2020-21.
2. Represents unspent appropriations available from prior year due to the machinery of government changes.
3. Excludes $16.363 million 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. Appropriation Bill (No.2) 2020-21.
8. Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2020-21. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.609 million to the Northern Territory in 2020-21. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment at <http://federalfinancialrelations.gov.au/content/npa/community\_services/national-partnership/NT\_remote\_aboriginal\_investment\_NP.pdf>. Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
9. 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.
10. Amounts credited to the special accounts from administered special appropriation relating to the Aboriginal Land Rights (Northern Territory) Act 1976, Services for Other Entities and Trust Moneys, and Indigenous Remote Service Delivery Special Account.
11. The projected increase in Average Staffing Levels for 2020-21 is attributable to recruitment activities and the annualisation of staff who joined the NIAA mid-year in 2019-20.

1.3 Budget measures

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

Table 1.2: NIAA 2020-21 Budget measures

Part 1: Measures announced after the Economic and Fiscal Update July 2020



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 Remote Indigenous Housing in Queensland* measure includes a payment of $100.0 million in 2020-21 to be made through the Department of the Treasury.
2. The lead entity for measure *JobMaker Plan – Digital Business Plan* is the Department of the Treasury. The full measure description and package details appear in Budget Paper No.2 under the Treasury portfolio.
3. The lead entity for measure *Murray-Darling Communities Investment Package* is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in Budget Paper No.2 under the Agriculture, Water and the Environment portfolio.
4. The lead entity for measure *Students Support Package* is the Department of Education, Skills and Employment. The full measure description and package details appear in Budget Paper No.2 under the Education, Skills and Employment 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 enhanced 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 NIAA can be found at: <https://www.niaa.gov.au/sites/default/files/publications/niaa-corporate-plan-2019-20_0.pdf>.

The first annual performance statement for NIAA will be published with the 2019-20 Annual Report. This can be found at:

https://www.niaa.gov.au/who-we-are/accountability-and-reporting

2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: 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. |

#### Linked programs

| **Attorney-General’s Department** |
| --- |
| **Programs**   * Program 1.4 – Justice Services * Program 1.6 – Indigenous Legal and Native Title Assistance |
| **Contribution to Outcome 1 made by linked programs**  The Attorney-General’s Department works with the NIAA by supporting the efficient operation of the native title system.  The Attorney-General’s Department works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance.  The Attorney-General’s Department contributes to the Indigenous Advancement Strategy (IAS) 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, as defined under the NLAP, and the *Partnership Agreement on Closing the Gap* and the Closing the Gap framework. |

| **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 2.1 – 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.  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 2.2 – Aboriginal and Torres Strait Islander Health |
| **Contribution to Outcome 1 made by linked programs**  The Department of Health works with the NIAA to deliver high quality essential health services to Aboriginal and Torres Strait Islander people, and respond to new and emerging health needs. |

| **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. This includes capacity building of native title corporations under the White Paper on Developing Northern Australia. The Department of Industry, Science, Energy and Resources oversees implementation of the White Paper. |

| **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 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 1.10 – Working Age Payments * Program 1.11 – Student Payments * Program 2.1 – Families and Communities * Program 3.1 – Disability Mental Health and Carers * Program 4.1 – Housing and Homelessness Program |
| **Contribution to Outcome 1 made by linked programs**  The Department of Social Services has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to Indigenous families and students to encourage attendance and retention at school. In addition, some payments (i.e. Relocation Scholarships and Student Start-up Loans) are subject to mutual exclusion provisions for some scholarships (i.e. Commonwealth Accommodation Costs Scholarship and Commonwealth Education Costs Scholarship) paid for the same period, which are administered by the NIAA.  The Department of Social Services contributes to the IAS by supporting the development of stronger families and more resilient communities by supporting Indigenous families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.  The Department of Social Services also contributes to the IAS by supporting eligible Indigenous Australians living in non-remote regions with a disability into work.  The Department of Social Services works with state and territory governments under the National Framework for Protecting Australia’s Children 2009-2020 to improve outcomes for Indigenous children in contact with or at risk of entering child protection systems. The Fourth Action Plan of the National Framework (2018-2020) has been extended to 30 June 2021, to finalise actions that are delayed due to coronavirus.  The Department of Social Services is also leading the implementation of the Commonwealth response to the recommendations and findings of the Royal Commission into the Protection and Detention of children in the Northern Territory, working closely with the NIAA, in partnership with the Northern Territory government and non-government organisations and local communities.  The Department of Social Services under the Fourth Action Plan to Reduce Violence against Women and their Children 2019-2022 contributes to address the specific needs of Aboriginal and Torres Strait Islander people affected by violence, including providing greater support for Indigenous women and their children in remote areas and supporting practical intervention programs to work with Indigenous young people and adults at risk of experiencing or committing family violence. |

##### 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)**



1. These Special Accounts were transferred from the Department of Prime Minister and Cabinet to the NIAA as a result of a machinery of government transfer in 2019-20.
2. The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
3. Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.609 million to the Northern Territory in 2020-21. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment at <<http://federalfinancialrelations.gov.au/content/>

npa/community\_services/national-partnership/NT\_remote\_aboriginal\_investment\_NP.pdf>. Terms and

conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the

Intergovernmental Agreement on Federal Financial Relations. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2022.

1. The Services for Other Entities and Trust Moneys (SOETM) and Indigenous Remote Service Delivery (IRSD) Special Accounts were established in 2019-20, following the passing of the determinations by the Parliament.
2. The expense in Program 1.5: Remote Australia Strategies has increased in 2023-24 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
4. 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.

1. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
2. The projected increase in Average Staffing Levels for 2020-21 is attributable to recruitment activities and the annualisation of staff who joined the NIAA mid-year in 2019-20.

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 2020-21 Budget measures have created new programs or materially changed existing programs.

| **Outcome 1 – 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.** | | |
| --- | --- | --- |
| **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. | | |
| **Delivery** | This program is delivered through IAS activities aimed at increasing Indigenous employment, business and economic development. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | * IAS activities contribute towards increased Indigenous employment, business and economic development. * An increase in the proportion (by number and value) of contracts awarded by NIAA to Indigenous businesses in line with the Indigenous Procurement Policy. | **Target:** 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (c).  **Achieved:** 92 per cent of relevant IAS activities were assessed as having core service delivery which met or exceeded requirements (d).  **Target:** 3 per cent by volume of in scope contracts are awarded to Indigenous business.  **Achieved:** 18 per cent by volume of NIAA in scope contracts awarded (d).  **Target**: 1 per cent by value of in scope contracts are awarded to Indigenous business.  **Achieved:** 20 per cent by value of in scope NIAA contracts awarded (e). |
| 2020-21 | * IAS activities contribute towards increased Indigenous employment, business and economic development. | **Target**: 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements.  **Target**: 60 per cent of job seekers engaged in IAS activities remain in employment for 26 weeks. |

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

|  |  |  |
| --- | --- | --- |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2021-22 and beyond | As per 2020-21 | **Target:** 65 per cent of job seekers engaged in IAS activities remain in employment for 26 weeks. |
| **Purposes(b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.
3. 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.
4. The result is for a total of 2,291 IAS performance reports which had been assessed by an NIAA Agreement manager before 31 August 2020. It is noted that some performance reports may still be under review for this period, which would lead to the actual result being understated
5. Data is based on contracts reported on AusTender (over $10,000) as at 28 July 2020 for the 2019-20 financial year. Note that as AusTender reporting requirements are 45 days, it is likely that actual results are understated.

Table 2.1.2: Performance criteria 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. | | |
| --- | --- | --- |
| **Delivery** | This program is delivered through IAS activities aimed at supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways. | **Target**: 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements(c).  **Achieved:** 94 per cent of relevant IAS activities were assessed as having core service delivery which met or exceeded requirements (d). |
| 2020-21 | As per 2019-20 | As per 2019-20 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes(b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.
3. 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.
4. The result is for a total of 2,291 IAS performance reports which had been assessed by an NIAA Agreement manager before 31 August 2020. It is noted that some performance reports may still be under review for this period, which would lead to the actual result being understated.

Table 2.1.2: Performance criteria 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. | | |
| --- | --- | --- |
| **Delivery** | This program is delivered through IAS activities aimed at improving wellbeing and/or reducing levels of offending, violence and substance abuse. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse. | **Target:** 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (c).  **Achieved:** 93 per cent of relevant IAS activities were assessed as having core service delivery which met or exceeded requirements (d). |
| 2020-21 | As per 2019-20 | As per 2019-20 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes (b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.
3. 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.
4. The result is for a total of 2,291 IAS performance reports which had been assessed by an NIAA Agreement manager before 31 August 2020. It is noted that some performance reports may still be under review for this period, which would lead to the actual result being understated.

Table 2.1.2: Performance criteria 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. | | |
| --- | --- | --- |
| **Delivery** | This program is delivered through IAS activities aimed at:   * maintaining Indigenous cultural expression and conservation * increasing participation of Indigenous people in society through healing and improved capability and leadership * promoting the unique place of Indigenous cultures in Australian society, and * supporting participation to policy development and decision-making in partnership with governments. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations. | **Target**: 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements(c).  **Achieved:** 93 per cent of relevant IAS activities were assessed as having core service delivery which met or exceeded requirements(d). |
| 2020-21 | As per 2019-20 | As per 2019-20 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes(b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.
3. 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.
4. The result is for a total of 2,291 IAS performance reports which had been assessed by an NIAA Agreement manager before 31 August 2020. It is noted that some performance reports may still be under review for this period, which would lead to the actual result being understated.

Table 2.1.2: Performance criteria 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. | | |
| --- | --- | --- |
| **Delivery** | This program is delivered through IAS activities aimed at investment in local, flexible solutions based on community and government priorities. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievement/Targets** |
| 2019-20 | IAS activities invest in local solutions based on community and government priorities. | **Target**: 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements(c).  **Partially achieved:** 87 per cent of relevant IAS activities were assessed as having core service delivery which met or exceeded requirements(d). |
| 2020-21 | As per 2019-20 | As per 2019-20 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes(b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.
3. 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.
4. The result is for a total of 2,291 IAS performance reports which had been assessed by an NIAA Agreement manager before 31 August 2020. It is noted that some performance reports may still be under review for this period, which would lead to the actual result being understated.

Table 2.1.2: Performance criteria 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. | | |
| --- | --- | --- |
| **Delivery** | This program is delivered through IAS activities aimed at investment in evaluation of IAS activities and research into Indigenous priorities. | |
| **Performance information** | | |
| **Year** | **Performance criteria (a)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | * Increased understanding of whether IAS funding and policies are effective. * Increased research and/or existing research made more usable. * Release completed evaluation reports or summaries as committed to in the IAS Evaluation Framework. * Develop performance measures for long-term outcomes of the IAS Evaluation Framework. | **Target:** Publish an annual evaluation work plan each September taking into account size, reach and policy risk of the program or activity and the strategic need of the evaluation.  **Achieved:** Completed against expected timeframe  **Target**: 100 per cent of completed evaluations or summaries on the work plan released.  **Partially achieved:** 83 per cent of evaluations completed in 2019-20 to be released in agreed timeframes.  **Target:** Develop measures for long-term outcomes of the IAS Evaluation Framework by June 2020.  **Achieved:** Completed against agreed timeframe. |
| 2020-21 | * Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework. * Evaluations are made available to improve policy and program decisions. * Evaluation and research contributes to improved policy and program design and/or delivery. | **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. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes (b)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
2. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.

Table 2.1.2: Performance criteria for Outcome 1 (continued)

| **Program 1.7 – Program Support**  This program is the departmental support program to the six IAS programs and the annual operating costs for key activities of NIAA(a). | | |
| --- | --- | --- |
| **Delivery** | Departmental support to the six IAS programs and key activities of NIAA. | |
| **Performance information** | | |
| **Year** | **Performance criteria(b)** | **2019/20 Actual Achievements/Targets** |
| 2019-20 | Efficient department support to the six IAS programs and key activities of NIAA. | Funding is expended on activities that contribute to the NIAA outcome. |
| 2020-21 | As per 2019-20 | As per 2019-20 |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes(c)** | To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy. | |

1. Key activities include delivery of a new Closing the Gap framework, progressing constitutional recognition of Indigenous Australians and co-design of an Indigenous Voice for Indigenous Australians, specified in the 2019-20 Corporate Plan.
2. Modified performance criteria reflect the changes in the 2019-20 Corporate Plan.
3. Refers to the updated purpose statement as outlined in the 2019-20 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NIAA finances for the 2020-21 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*

Budgeted revenue from government in 2020-21 is estimated at $253.4 million. This represents an increase of $10.1 million compared to 2019-20. The increase is largely due to the re-profiling of departmental appropriation for selected budget measures to align the funding with the expense from 2019-20 to 2020-21. The NIAA is budgeting for a break even position in 2020-21 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with AASB 16 *Leases*.

The NIAA’s net asset position is expected to increase in 2020-21 due to increased capital investment when compared to 2019-20. The net asset position is then expected to decrease over the forward estimates with depreciation outweighing further capital investment.

*Administered Financial Statements*

The estimated administered expenditure for 2020-21 has increased by $118.9 million since 2019-20 from $1,655.9 million to $1,774.8 million (refer Table 3.7), which is largely attributable to indexation adjustments and additional funding received from 2020-21 Budget measures to the IAS. IAS expenditure is estimated to increase by $55.1 million to $1,324.1 million.

The NIAA’s budgeted administered net assets position in 2020-21 is expected to be $1,359.0 million, which has increased by $86.6 million since 2019-20 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 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
3. Applies 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 2020-21)



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' Departmental Capital Budgets (DCBs).
2. Includes both current Bill 2 and prior Act 2/4/6 appropriations.

Table 3.6: Statement of asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2020-2021, including Collection Development Acquisition Budget (CDABs).
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020‑2021 for depreciation/amortisation expenses, Departmental Capital Budgets (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.

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

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



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)



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: Schedule of administered asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

# Office of National Intelligence

Entity resources and planned performance

Office of National Intelligence

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Office of National Intelligence

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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 government’s requirements and improve its responsiveness to the needs of the Prime Minister and other key policy customers.

**Open Source Centre**

ONI’s Open Source Centre (OSC) is responsible for collecting, interpreting and disseminating information relating to matters of political, strategic or economic significance to Australia, which is available to any section of the public. The OSC’s output provides unique value to government by filling information gaps for decision‑makers.

**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 ONI’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 ONI’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 the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

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

Table 1.1: ONI resource statement — Budget estimates for 2020-21 as at Budget October 2020



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) 2020-21.*
2. Excludes departmental capital budget (DCB).
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. *Appropriation Bill (No. 2) 2020-21.*

1.3 Budget measures

ONI has no budget measures in the 2020-21 Budget.

Section 2: Outcomes and planned performance

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

This table shows how much the 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 2013.*
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 2020-21 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 2020-21. 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 2020-21.

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

ONI does not have any special accounts.

*Comprehensive Income Statement*

ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2020-21, 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**

From 2020-21 ONI will receive administered funding for the National Intelligence Community Research Program (NICRP).

3.2. Budgeted financial statements tables

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



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 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 2020-21)



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 and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through *Appropriation Bill (No. 2) 2020-21*, including CDABs.
2. ‘Appropriation ordinary annual services’ refers to funding provided through *Appropriation Bill (No. 1) 2020-21* 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 two components:

1. Support for the Governor-General
2. Administration of the Australian honours and awards system.

The OOSGG’s role is to support the Governor-General to enable him to perform official duties, including support in connection with official activities, 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.

As part of the 2020-21 Budget, the Government announced additional funding for the OOSGG to support the processing of National Emergency Medals (NEM) in the wake of the 2019-20 bushfires, and to address security concerns around its ageing ICT infrastructure.

The OOSGG recognises the need for a high level of accountability and places a strong emphasis in meeting its obligations and responsibilities, and mitigating strategic risks. This is facilitated through:

* the development and implementation of corporate and business plans
* effective frameworks for policy and accountability, people management, industrial relations
* ongoing, proactive management of risk, fraud, security, information and communications technology
* continuous budget management.

Management and mitigation of risk is further reinforced through the OOSGG’s daily operations and administrative practices.

1.2 Entity resource statement

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

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for OOSGG’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 2020-21 as at Budget October 2020



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. *Appropriation Bill (No. 1) 2020-21*.
2. Excludes departmental capital budget (DCB).
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

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

Table 1.2: OOSGG 2020-21 Budget measures

**Measures announced after the Economic and Fiscal Update July 2020**



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 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 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 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



1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, 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 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 2020-21 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| 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 two components: support for the Governor-General and administration of the Australian Honours and Awards system. | | |
| **Delivery (component 1)** | The program component deliverables include:   * Executive support—providing advice to the Governor-General, planning, implementing and managing Their Excellencies’ forward program of engagements, and liaising with representatives of governments, related authorities, and community groups * Personal support— providing support for Their Excellencies and hospitality services for official functions * Administrative services— providing governance advice and administrative services to OOSGG and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds. | |
| **Performance information (component 1)** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * 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 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. | All performance criteria as outlined in the 2019‑20 PBS were met. |
| 2020-21 | As per 2019-20 | The Governor-General expresses satisfaction with the support he receives to perform his official duties; and with the management of the official households and properties. |
| 2021-22 and beyond | As per 2019-20 | As per 2020-21 |

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

|  |  |  |
| --- | --- | --- |
| **Delivery (component 2)** | The program component will be delivered by administering, on behalf of the Governor-General, the Australian honours and awards system, including all civilian honours and awards for members of the Australian Defence Force. This includes:   * 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 * Providing insignia to State/Territory Government Houses, service organisations and individuals for issue, and arrange local investitures. | |
| **Performance information (component 2)** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * 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 * Insignia and other resources for investitures and honours list announcements are accurate and issued in a timely manner. | All performance criteria as outlined in the 2019‑20 PBS were met. |
| 2020-21 | As per 2019-20 | The Governor-General and the Councils and Committee supported by the Office, express satisfaction with the support provided and activities conducted. |
| 2021-22 and beyond | As per 2019-20 | As per 2020-21 |
| **Purpose** | The OOSGG was established in 1984, by amendment to the *Governor-General Act 1974*, to support the Governor-General in the fulfilment of his/her responsibilities. It has one Outcome and one Program, which has two components as outlined above. | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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.

Budgeted revenue from Government in 2020-21 has increased since the   
2019-20 PAES to $14.3 million. This increases over the forward estimates, attributable to additional funding received from 2020-21 Budget measures.

*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.

*Departmental Capital Budget*

The estimated Departmental Capital Budget for 2020-21 has increased since the 2019-20 PAES to $1.9 million. Over the forward estimates period, this amount increases due to additional funding received from 2020-21 Budget measures.

**Administered**

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

The estimated administered expenditure for 2020-21 has increased since the 2019-20 PAES to $2.5 million. Over the forward estimates period this amount increases, attributable to additional funding received from 2020-21 Budget measures.

This is in addition to the administered appropriation of $0.5 million for the Governor-General’s salary.

*Administered Capital Budget Statement*

In 2020-21, the OOSGG will receive $3.3m for the Administered Capital Budget to sustain the capability and condition of its heritage properties.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government

The value of land and buildings is expected to increase in 2020-21 and the forward years due to the completion of projects developed under the Asset Management Strategy.

3.2. Budgeted financial statements tables

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



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. This involved 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 2020-21)



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. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).
2. 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 2020-21)**



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 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. 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: 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 2020-21)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 for depreciation/amortisation expenses, ACBs 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 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. OPH provides transformative learning experiences through formal, curriculum-based programs for schools and unique informal experiences through exhibitions, youth parliaments, self-directed learning and online engagement as it explores what it means to be an informed and engaged citizen.

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

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

* Our exhibitions, events, collections, research and education programs will provoke thoughtful engagement through stories and creative interpretations of past and current events informed by authoritative research and data analysis. We will advance national conversations about democracy - past present and future.
* We promote active citizenship via a suite of transformative 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.
* 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 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 departmental (for OPH’s operations) classification.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome’ 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 2020-21 as at Budget October 2020



1. OPH cash reserves reflect funds quarantined by management for the purposes of covering employee provisions and urgent building works
2. Appropriation Bill (No.1) 2020-21
3. Appropriation Bill (No.2) 2020-21
4. Funding provided by the portfolio department that is not specified within the Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio departments administered programs)
5. The OPH is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Prime Minister and Cabinet (a Non-Corporate Commonwealth Entity), which are then paid to the OPH and are considered “departmental” for all purposes.

Please note: 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.

1.3 Budget measures

There are no new measures relating to OPH for the 2020-21 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 enhanced 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 an entity’s complete performance story.

The most recent corporate plan for Old Parliament House can be found at:

[www.moadoph.gov.au/about/corporate-documents](https://moadoph.gov.au/about/corporate-documents/).

The most recent annual performance statement can be found at:

[www.moadoph.gov.au/about/annual-reports](https://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 the OPH intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1



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 2019–20 Budget measures have created new programs or materially changed existing programs.

|  |
| --- |
| 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**  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.  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. |
| **Purpose**  The principal function of Old Parliament House is to provide an enriched understanding and appreciation of Australia’s political legacy and the intrinsic value of Australia’s democracy. |
| **Delivery**  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 |

|  |  |  |
| --- | --- | --- |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019–20 | **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.  **Collect, share and digitise—**build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from. | Actual  191,759 number of visits to the organisation.  492,388 number of visits to the organisation’s website.  90% of visitors were satisfied with their visit.  78,386 people participating in public programs.  61,593 students and teachers participating in school programs onsite and offsite.  76,320 students and teachers participating in virtual and online excursions.  1,144 educational institutions participating in organised school learning programs.  97% of teachers reporting overall positive experience.  99% of teachers reporting relevance to the classroom curriculum.  21% of the total collection available to the public.  83% of the total collection digitised. |

|  |  |  |
| --- | --- | --- |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2020-21 | **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.  **Collect, share and digitise—**build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from | Targets  150,000 number of visits to the organisation.  495,000 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.  80,000 students and teachers participating in virtual and online excursions.  1,200 educational institutions participating in organised school learning programs.  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. |
| 2021–22 and beyond | As per 2020-21 | As per 2020-21 |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPH’s finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

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

*Comprehensive income statement*

Total budgeted income for 2020-21 is estimated to be $18.320 million, of which $15.482 million is appropriation from Government, and includes funding from the National Collecting Institutions – additional funding measure announced in the July 2020 Economic and Fiscal update. Appropriation from Government also includes a movement of funds from 2021-22 into 2020-21 for the completion of urgent capital works.

Total expenses for 2020-21 are estimated to be $13.320 million (excluding depreciation), and remains consistent over the forward estimate period.

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 in 2020-21, reflecting the depreciation on non-financial assets. $8.014 million is expected to be spent in the capital works program and $0.196m on heritage collection acquisitions.

OPH classifies the building to 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



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



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 leases under AASB 16 Leases.

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity—summary of movement (Budget year 2020-21)



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 appropriations.
2. Includes sources of funding from current Bill and prior year Act 1 appropriations, donations and contributions, gifts, internally developed assets and proceeds from the sale of assets.

Table 3.6: Statement of asset movements (Budget year 2020-21)



1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2020-21, including CDABs.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses or other operational expenses.

Prepared on Australian Accounting Standards basis.

# Torres Strait Regional Authority

Entity resources and planned performance

TORRES STRAIT REGIONAL AUTHORITY

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Torres Strait Regional Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Torres Strait Regional Authority (TSRA) is the peak Commonwealth representative body for Torres Strait Islander and Aboriginal people living in the Torres Strait Region.

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

The TSRA also performs separate functions under the *Native Title Act 1993* (Cth) as the Native Title Representative Body for the Torres Strait region.

The TSRA’s strategic plan is articulated in the 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 woeydhay, a ngalpun muruygaw danalagan mabaygal kunakan palayk, wagel goeygooyika bathayngaka’ (KALA LAGAU 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 the TSRA include:

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

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

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ 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 2020-21 as at Budget October 2020** 

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

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

1. *Appropriation* *Bill (No. 1) 2020-21*
2. Amounts received from other entities within the portfolio, or from other portfolio.

1.3 Budget measures

The TSRA has no new Budget Measures in the 2020-21 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: http://www.tsra.gov.au/the-tsra/corporate-information

The most recent annual performance statement can be found at TSRA’s website: https://www.tsra.gov.au/news-and-resources/annual-reports

### 

2.1 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

This table shows how much TSRA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, and 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 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 2020-21 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 eight activities, which are derived from the Development Plan | |
| **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 Native Title claim outcomes by:  • assisting with negotiating successful Future Acts and Indigenous Land Use Agreements  • assisting with Native Title claims  • supporting Prescribed Body Corporates to understand and meet their responsibilities under the Native Title Act.  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:  • improving communication, cultural competence and service delivery within a community development framework across governments  • 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 (continued)** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | * Increase in the number of Torres Strait Islander and Aboriginal owned commercially viable businesses * Increased availability of approved business training * Increases in catches by Torres Strait and Aboriginal Fishers relative to total allowable catch, strengthening claims for increased ownership * Increase in the number of emerging and professionally active artists and cultural practitioners that have access to information and support to ensure copyright and intellectual property rights * Number of Native Title claims successfully determined * Number of Indigenous Land Use Agreements (ILUA) that have compensation or other benefits as part of ILUA terms * Number of endorsed community based management plans for the natural and cultural resources of the region being actively implemented * Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making * Number of PBCs that achieve Office of the Registrar of Indigenous Corporations (ORIC) compliance as at 31 December each year * Increased investment into new and existing regional environmental health infrastructure.   In addition to the criteria above:   * the percentage ownership of Torres Strait Commercial Fisheries by Torres Strait Islander and Aboriginal People in the region * improve regional environmental health, telecommunication and marine infrastructure. | The Benefits and Targets for each of the TSRA’s eight activity areas, as setout in the TSRA’s  (2019-2022) Development Plan have been met. Additional detail will be provided in the TSRA 2019-2020 Annual Report. |
| 2020-21 | As per 2019-20 | The Benefits and Targets for each of the TSRA’s eight activity areas are set out in the TSRA’s  (2019-2022) Development Plan. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 |
| **Purposes** | The TSRA’s Purpose Statement, in the Corporate plan – is the same as the TSRA’s Outcome Statement above. | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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*

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 $48.0 million and expenditure of $48.0 million resulting in a breakeven result for the 2020-21 financial year.

*Budgeted Departmental Balance Sheet*

The TSRA’s forecast balance sheet for the financial year ending 30 June 2021 shows the TSRA with total assets of $94.1 million and liabilities of $6.7 million, resulting in a net asset position of $87.3 million.

*Budgeted Departmental Statement of Cash Flows*

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after taking into account the forecast movements in the Departmental Balance Sheet (Table 3.2) and Comprehensive Income Statement (Table 3.1). TSRA is forecasting a cash position of $3.9 million for the financial year ending 30 June 2021.

*Departmental Capital Budget Statement and Statement of Asset Movements*

The TSRA has a Capital Management Plan that is linked to the TSRA’s Departmental Capital Budget Statement (Table 3.5). The TSRA is forecast to spend $4.4 million on capital expenditure in the 2020-21 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**



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



Prepared on Australian Accounting Standards basis.

1. Applies 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 2020-21)



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.

(a) 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 asset movements (Budget year 2020-21)



Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No.1) 2020-21* 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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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 indications (GEIs):

* GEI 1: gender composition of the workforce
* GEI 2: gender composition of governing bodies
* GEI 3: equal remuneration between women and men
* GEI 4: availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities
* GEI 5: consultation with employees on issues concerning gender equality in the workplace
* GEI 6: sex-based harassment and discrimination.

WGEA’s dataset provides a comprehensive picture of the state of gender equality in Australian workplaces.

Over the six years of reporting, there has been a consistent increase in employer action on gender equality. As employers have taken action, gender equality outcomes have improved and the gender pay gap has declined. The strongest progress towards gender equality are in those areas where employers have a direct influence on the outcome. Women’s promotions and appointments to managerial roles are rising every year. Over seven in ten employers now have policies or strategies to support gender equality or promote flexible working.

WGEA’s data also shows the areas where more effort and improvement is needed by employers. Gender segregation remains deeply entrenched across Australian industries, occupations and workplaces and access to parental leave has virtually stalled. Although the proportion of women in management overall has increased, most senior roles, especially at the CEO level, are still dominated by men.

WGEA’s growing dataset is a valuable resource for employers, employees and researchers. The breadth of data collected means that Australia has the most comprehensive dataset of this kind in the world. There has been growing international interest in WGEA’s work, and Australia’s approach to gender equality reporting and data collection.

The data set underpins WGEA’s activities to promote workplace gender equality in a range of ways. These include:

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

In November 2018, WGEA secured funding through the Women’s Economic Security Package to develop and implement a replacement, fit-for purpose online reporting and data management platform. This platform is being developed to ensure there is capacity and flexibility to support voluntary reporting, an increase in the collection of data, improved and streamlined user experience and improved delivery of data analysis and insights to reporting organisations and the general public. The new platform will be delivered for WGEA’s eighth year of reporting under the Act in 2021.

WGEA’s strategic priorities in 2020–21 and the forward years are to increase WGEA’s impact and reach, maximise the potential of WGEA’s data, develop the team and advance WGEA’s technology.

WGEA believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards the vision that women and men are equally represented, valued and rewarded in Australian workplaces.

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, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: WGEA resource statement — Budget estimates for 2020-21 as at Budget October 2020



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. Appropriation Bill (No. 1) 2020-21.
2. Estimated adjusted balance carried forward from previous year.
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. 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

WGEA has no budget measures in the 2020-21 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 WGEA can be found at: https://www.wgea.gov.au/about-us/corporate-plan.

The most recent annual performance statement can be found at: <https://www.wgea.gov.au/about-us/annual-reports> .

### 

2.1 Budgeted expenses and performance for Outcome 1

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| --- |
| Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1



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

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

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

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

|  |  |  |
| --- | --- | --- |
| 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** – **Workplace Gender Equality**  WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality and fostering compliance with the reporting and transparency provisions of the Act. | | |
| **Delivery** | Key activities to support the purpose of WGEA are:   1. advising and assisting employers to promote and improve gender equality in the workplace including providing advice and assistance on the collection and analysis of workplace data 2. undertaking research, educational and other programmes designed to promote and improve gender equality in the workplace 3. promoting and contributing to understanding, acceptance and public discussion of gender equality in the workplace 4. reviewing compliance with the Act by relevant employers | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 Actual Achievement/Targets** |
| 2019-20 | Gender equality continues to be recognised as a mainstream business issue | * Increased use of gender data in business reporting * Continued improvement relating to flexible working arrangements and working arrangements to support employees with family or caring responsibilities.   **Assessment:** Targets on track across the duration of the multi-year programme |
| Analyse WGEA data to provide targeted and accessible insights | * Circulation of targeted employer resources based on analysis of WGEA’s dataset to improve key gender equality outcomes in their own workplace and industry * Website incorporates data visualisation functionality * Establish new research partnerships   **Assessment:** Targets on track across the duration of the multi-year programme |
| Agency meets key milestones in the development of a new reporting and data management system | * Identify and incorporate areas of improvement for reporting and leading practice and analysis of outputs * Development of requirements for new reporting and data management system   **Assessment:** Targets met |

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| **Performance information (continued)** | | |
| **Year** | **Performance criteria** | * **2019-20 Targets** |
| 2020-21 | WGEA implements a fit-for-purpose reporting and data management system that provides for expanded data collection | * Employers report successfully utilising new reporting and data management system * Over 50% of reporting organisations provide some voluntary data * Utilisation of new CEO summary report and data visualisation |
| WGEA establishes a framework for public sector and Small to Medium Enterprise (SME) reporting | * Commencement of voluntary reporting program for public sector |
| WGEA data collection and analysis is relevant to the workforce of the future | * Reporting matters on which employers report are evaluated, and subsequent recommendations made to Government * Expansion of data analysis and data visualisation of workplace gender equality issues |
| 2021-22 and beyond | WGEA has a world-leading data tool, providing meaningful analysis for organisations and the public | * Increased number of organisations reporting under the framework and inclusion of Public Sector and SME in data analysis * Increased engagement with the data tools and employer performance dashboards |
| WGEA is bridging the gap between evidence and action | * Implementation of education and engagement campaigns tailored to employers’ action gaps * SME’s and public sector receive WGEA recognition for best practice programs |
| **Purposes** | WGEA is charged with promoting and improving gender equality in Australian workplaces, including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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

WGEA is budgeting for a break-even net cost of service for 2020-21 and the forward estimates.

Total revenue for WGEA in 2020-21 is budgeted at $6.2 million (2019-20: $5.8 million) and comprises:

* revenue from Government (appropriation funding) of $6.07 million: and
* own source revenue of $0.13 million.

Operating expenses in 2020-21 are estimated to total $7.83 million (2019-20: $5.8million). The increase in operating expenses in 2020-21 is attributed to higher depreciation and amortisation expenses compared to 2019-20 and change in the activities related to the measure Women’s Economic Security Package that provided $0.67 million in 2019-20 compared to $1.18 million in 2020-21.

Total assets at the end of the 2020-21 year are estimated to be $6.8 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2020-21 are estimated at $1.7 million. The largest liability items are accrued expenses and accrued employee entitlements.

**3.2. Budgeted financial statements tables**

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



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



Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements. This involved Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies 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 2020-21)



**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. Include purchases from current and previous years' Departmental Capital Budgets (DCBs). Includes purchases from current and previous years' Capital Budget.

**Table 3.6: Statement of asset movements (Budget year 2020-21)**



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2020 21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Portfolio glossary

|  |  |
| --- | --- |
| Term | Meaning |
| Accumulated depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Actual available appropriation | The actual available appropriation indicates the total appropriations available to the entity for  2019-20 as at the 2020-21 Budget. It includes all appropriations made available to the entity in the year (+/- Section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as the comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year |
| Administered item | Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right. |
| Appropriation | An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts. |
| Appropriation Bill  (No. 1) | This Bill proposes spending from the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 1). |

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| Appropriation Bill  (No. 2) | This Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 2). |
| Appropriation Bills (Nos. 3 and 4) | If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos. 3 or 4). Once these Bills are passed by Parliament and given royal assent, they become the Appropriation Acts (Nos. 3 and 4). They are also commonly referred to as the Additional Estimates Bills. |
| Assets | Future economic benefits controlled by an entity as a result of past transactions or other past events. |
| Average staffing level | The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent. |
| Budget Paper 1 (BP1) | Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue. |
| Budget Paper 2 (BP2) | Budget Measures. Provides a description of each budget measure by portfolio. |
| Budget Paper 3 (BP3) | Australia’s Federal Relations. Provides information and analysis on federal funding provided to the states and territories. |
| Budget Paper 4 (BP4) | Entity Resourcing. Details total resourcing available to agencies. |
| Capital Expenditure | Expenditure by an entity on capital projects; for example, purchasing a building. |
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| 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 value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Entity | A department, agency, company or authority under the *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 as 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 form of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distributions to equity participants. |
| Expenses not requiring appropriation in the Budget year | Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament. |
| Forward estimates period | The three years following the Budget year. For example if 2020-21 is the Budget year, 2021-22 is forward year 1, 2022-23 is forward year 2 and  2023-24 is forward year 3. This period does not include the current or Budget year. |
| Funds | Money that has been appropriated but not drawn from the Consolidated Revenue Fund. |
| Income | Total value of resources earned or received to cover the production of goods and services. |
| Make good | Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period. |
| Measure | A new policy or savings decision of the government with financial impacts on the government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO). |
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| Mid-Year Economic and Fiscal Outlook (MYEFO) | The MYEFO provides an update of the government’s budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement. |
| ‘Movement of Funds’ between years | A ‘movement of funds’ process is carried out twice each year in relation to un-expensed administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, 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 the Consolidated Revenue Fund. |
| Operating | Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments. |
| Operating result | Equals income less expenses. |
| Outcome | An outcome is the intended result, consequence or impact of government actions on the Australian community. |
| *Public Governance, Performance and Accountability Act 2013* (PGPA Act) | The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth. |
| Portfolio Budget Statements (PBS) | Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio. |
| Program | Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement. |
| Program support | The entity running costs allocated to a program. This is funded as part of the entity’s departmental appropriations. |
| ROU asset | 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 in 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 appropriations, 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. |

1. Amendments to the ATSI Act, effective 1 February 2019, renamed the Indigenous Land Corporation as the Indigenous Land and Sea Corporation and extended the ILSC’s remit to include acquisition and management functions in relation to fresh and salt-water country. [↑](#footnote-ref-1)