

# Portfolio Additional Estimates Statements 2020-21

Prime Minister and Cabinet Portfolio

Explanations of Additional Estimates 2020-21

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## ASSISTANT MINISTER TO THE PRIME MINISTER

PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

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

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

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Ben Morton', written in a cursive style.

BEN MORTON

## ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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nfp	not for publication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

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

### Enquiries

Should you have any enquiries regarding this publication please contact Chief Finance Officer in the 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 Estimates 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 ADDITIONAL  
ESTIMATE STATEMENTS**



## USER GUIDE

The purpose of the 2020-21 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2020-21. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2020-21* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

## User guide

Provides a brief introduction explaining the purpose of the PAES.

## Portfolio overview

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

## Entity Additional Estimates Statements

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

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

Explains key terms relevant to the Portfolio.

## Index (Optional)

Alphabetical guide to the Statements

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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

## *Portfolio Overview*

- 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.

## *Portfolio Overview*

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

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

The **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** (NDNQFRRRA) is a non-corporate Commonwealth entity subject to the PGPA Act. The NDNQFRRRA 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.

## *Portfolio Overview*

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

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

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

<b>Prime Minister — The Hon Scott Morrison MP</b> Minister for the Public Service — The Hon Scott Morrison MP	
Minister for Indigenous Australians — The Hon Ken Wyatt AM MP Minister for Women — Senator the Hon Marise Payne	
Assistant Minister to the Prime Minister and Cabinet and Assistant Minister to the Minister for the Public Service — The Hon Ben Morton MP Assistant Minister to the Prime Minister for Mental Health and Suicide Prevention — The Hon David Coleman MP	
<b>Department of the Prime Minister and Cabinet</b>	<i>Secretary: Mr Philip Gaetjens</i>
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.	
<b>Aboriginal Hostels Limited</b>	<i>Chief Executive Officer: Mr Dave Chalmers</i>
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.	
<b>Australian Institute of Aboriginal and Torres Strait Islander Studies</b>	<i>Chief Executive Officer: Mr Craig Ritchie</i>
Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audio-visual collections.	
<b>Australian National Audit Office</b>	<i>Auditor-General: Mr Grant Hehir</i>
Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.	
<b>Australian Public Service Commission</b>	<i>Commissioner: Mr Peter Woolcott AO</i>
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.	

**Indigenous Business Australia**

*Acting Chief Executive Officer: Mr Peter O'Neill*

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

**Indigenous Land and Sea Corporation**

*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 Tjprungwuti (Chief Executive Officer)*

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

*Portfolio Overview*

**Office of National Intelligence**

*Director General: Andrew Shearer*

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

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

*Official Secretary: Mr Paul Singer MVO*

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

**Old Parliament House**

*Director: Ms Daryl Karp AM*

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

**Outback Stores Pty Ltd**

*Chief Executive Officer: Mr Michael Borg*

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

**Torres Strait Regional Authority**

*Chief Executive Officer: Ms Leilani Bin-Juda*

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

**Workplace Gender Equality Agency**

*Director: Ms 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.

### **Overview of Additional Estimates for the Portfolio**

The 2020-21 PM&C PAES provide an update to Parliament on entity expenditure estimates for the 2020-21 Budget year and reflect changes since the Budget. The PAES is a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills. Only entities with additional appropriations in the *Appropriation Bills (Nos. 3 and 4)* must produce a 2020-21 PAES to explain their request for additional appropriations.

The entities within the PM&C Portfolio that are receiving additional appropriation in *Appropriation Bills (Nos. 3 and 4)* 2020-21 and have a chapter in PAES are:

- Department of the Prime Minister and Cabinet
- Australian National Audit Office
- National Indigenous Australians Agency
- Old Parliament House

Changes to resourcing since the 2020-21 Budget for entities which are not required to produce a PAES will be reported in the PM&C 2021-22 PB Statement.



**ENTITY ADDITIONAL ESTIMATES  
STATEMENTS**



## DEPARTMENT OF THE PRIME MINISTER AND CABINET

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# **DEPARTMENT OF THE PRIME MINISTER AND CABINET**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The Strategic Direction Statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2020-21 PB Statements. There has been no change to PM&C's strategic direction since the publication of the 2020-21 PB Statements

### **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: PM&C resource statement — Additional Estimates for 2020-21 as at February 2021**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2019-20</i>	<i>2020-21</i>	<i>2020-21</i>	<i>2020-21</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
<b>Departmental</b>				
Annual appropriations - ordinary annual services a				
Prior year appropriations available b	36,627	28,433	-	28,433
Departmental appropriation c	168,071	196,869	932	197,801
s74 External Revenue d	60,926	43,399	-	43,399
Departmental capital budget e)	13,464	8,209	-	8,209
Annual appropriations - other services - non-operating f				
Prior year appropriations available	139	139	-	139
<b>Total departmental annual appropriations</b>	<b>279,227</b>	<b>277,049</b>	<b>932</b>	<b>277,981</b>
<b>Total departmental resourcing</b>	<b>279,227</b>	<b>277,049</b>	<b>932</b>	<b>277,981</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services a				
Prior year appropriations available b	3,384	5,994	-	5,994
Outcome 1	30,114	39,697	12,667	52,364
Administered capital budget h)	1,233	1,529	-	1,529
Payments to corporate entities i	119,184	124,886	1,397	126,283
Annual appropriations - other services - non-operating f				
Payments to corporate entities i	25,035	98,120	-	98,120
<b>Total administered annual appropriations</b>	<b>178,950</b>	<b>270,226</b>	<b>14,064</b>	<b>284,290</b>
<b>Total administered special appropriations</b>	<b>-</b>	<b>15,504</b>	<b>-</b>	<b>15,504</b>
Special accounts g				
Opening balance	37,779	-	-	-
Adjustments	(37,552)	-	-	-
Non-appropriation receipts	100	-	-	-
<b>Total special account receipts</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(144,220)</i>	<i>(223,006)</i>	<i>-</i>	<i>223,006)</i>
<b>Total administered resourcing</b>	<b>323,497</b>	<b>62,724</b>	<b>14,064</b>	<b>522,800</b>
<b>Total resourcing for PM C</b>	<b>602,724</b>	<b>339,773</b>	<b>14,996</b>	<b>800,781</b>
			<i>Actual</i>	
			<i>2019-20</i>	<i>2020-21</i>
<b>Average staffing level number</b>			<b>867</b>	<b>1,067</b>

**Table 1.1: PM&C resource statement — Additional Estimates for 2020-21 as at February 2021 (continued)**

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20	2020-21	2020-21	2020-21
	\$'000	\$'000	\$'000	\$'000
Receipts received from other entities for the provision of services disclosed above in s74 External Revenue section above)	60,926	43,399	-	43,399
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	20,445	19,511	-	19,511
Indigenous Land and Sea Corporation	8,572	8,402	-	8,402
Indigenous Business Australia	32,388	107,396	-	107,396
Aboriginal Hostels Limited	36,241	35,941	-	35,941
Torres Strait Regional Authority	35,897	36,078	-	36,078
Old Parliament House	10,676	15,678	1,397	17,075

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.

- a) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.*
- b) Excludes \$84.051m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Act No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2020-21 and Appropriation Bill (No. 4) 2020-21.*
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- h) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- i) Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: PM&C 2020-21 measures since Budget**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Payment measures</b>					
Royal Commission into National Natural Disaster Arrangements - Climate and Resilience Services Australia - establishment	1.1				
Departmental expenses		932	-	-	-
<b>Total</b>		<b>932</b>	-	-	-
National Australia Day Council - additional funding	1.1				
Administered expenses		11,300	-	-	-
<b>Total</b>		<b>11,300</b>	-	-	-
<b>Total payment measures</b>					
Administered		11,300	-	-	-
Departmental		932	-	-	-
<b>Total</b>		<b>12,232</b>	-	-	-

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

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget**

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
National Australia Day Council - additional funding	1.1	11,300	-	-	-
<b>Movement of Funds</b>					
net increase)	1.1	1,367	-	1,367)	-
<b>Changes in Parameters</b>					
net increase)	1.1	-	-	62	241
<b>Other Variations</b>					
net increase)	1.1	1,397	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>15,461</b>	<b>-</b>	<b>1,305)</b>	<b>241</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Royal Commission into National Natural Disaster Arrangements - Climate and Resilience Services Australia - establishment	1.1	932	-	-	-
<b>Changes in Parameters</b>					
net increase)	1.1	-	141)	1)	547
<b>Net impact on appropriations for</b>		<b>932</b>	<b>141)</b>	<b>1</b>	<b>547</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>16,393</b>	<b>141)</b>	<b>1,306)</b>	<b>789</b>

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

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

**Table 1.4: Appropriation Bill (No. 3) 2020-21**

	2019-20 <i>Available</i> \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1 - Prime Minister and Cabinet	31,347	41,226	53,893	12,667	-
<b>Total administered</b>	<b>31,347</b>	<b>41,226</b>	<b>53,893</b>	<b>12,667</b>	<b>-</b>
<b>Departmental programs</b>					
Outcome 1 - Prime Minister and Cabinet	181,535	205,078	206,010	932	-
<b>Total departmental</b>	<b>181,535</b>	<b>205,078</b>	<b>206,010</b>	<b>932</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>212,882</b>	<b>246,304</b>	<b>259,903</b>	<b>13,599</b>	<b>-</b>

## **Section 2 Revisions to outcomes and planned performance**

### **2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1**

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

#### **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**

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.1: Prime Minister and Cabinet</b>					
Administered expenses					
Compensation and Legal Expenses	3	126	126	127	129
National Australia Day Council Limited	16,987	15,519	4,196	3,985	4,049
Office for Women	3,930	25,927	16,002	10,794	7,660
Parliament House Briefing Room	632	1,260	1,260	1,264	1,280
Prime Minister's Official Residences	1,947	2,221	2,207	2,221	2,257
State Occasion and Official Visits	2,119	3,868	3,849	3,883	3,945
Support to the former Governors- General a)	1,730	1,576	1,467	1,357	1,245
Other	100	1,867	-	-	-
Payments to corporate entities	119,184	126,283	121,500	122,538	122,903
Ordinary annual services					
Appropriation Act No. 1 and Bill No. 3	146,632	178,647	150,607	146,169	143,468
Other services Appropriation Act No. 2 and Bill No. 4					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	-	10	10	10	10
Special accounts					
<i>Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020</i>	-	15,494	-	-	-
<i>Trust Moneys</i>	327	-	-	-	-
Unwinding of provision for Support to the former Governors-General (a	1,730)	1,442)	1,343)	1,243)	3,902
Expenses not requiring appropriation in the Budget year c	1,194	1,152	352	352	352
<b>Administered total</b>	<b>146,423</b>	<b>193,861</b>	<b>149,626</b>	<b>145,288</b>	<b>147,732</b>
Departmental expenses					
Departmental appropriation	177,305	200,972	163,872	140,347	140,685
s74 External Revenue (b	61,507	43,399	42,677	42,625	42,625
Expenses not requiring appropriation in the Budget year c	8,980	10,197	10,008	9,917	9,670
<b>Departmental total</b>	<b>247,792</b>	<b>254,568</b>	<b>216,557</b>	<b>192,889</b>	<b>192,980</b>
<b>Total expenses for Outcome 1</b>	<b>394,215</b>	<b>448,429</b>	<b>366,183</b>	<b>338,177</b>	<b>340,712</b>

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forw ard	Forw ard	Forw ard
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Movement of administered funds between years d)</b>					
Outcome 1:					
Program 1.1	-	1,367	-	1,367)	-
<b>Total movement of administered funds</b>	-	1,367	-	<b>1,367)</b>	-
	2019-20	2020-21			
<b>Average Staffing Level number</b>	<b>867</b>	<b>1,067</b>			

- a) The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- c) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, make good expenses, audit fees, and other services provided free of charge.
- d) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

**Performance criteria for Outcome 1**

As the decisions made since the 2020-21 Budget did not create a new program or materially change existing programs, performance information has not been provided. Full performance information can be found in the *Department of the Prime Minister and Cabinet Corporate Plan 2020-24* on the PM&C website.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special Accounts Flows

#### Estimates of special account flows

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

**Table 3.1: Estimates of special account flows and balances**

	Opening balance	Receipts	Payments	Adjustments	Closing balance
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys A a	1				
<b>2020-21</b>	-	-	-	-	-
<i>2019-20</i>	1,864	100	(1,964)	-	-
<b>Total special accounts</b>					
<b>2020-21 Budget estimate</b>	-	-	-	-	-
<i>Total special accounts</i>					
<i>2019-20 actual</i>	1,864	100	(1,964)	-	-

A) = Administered

(D) = Departmental

- a) Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 78 *Establishing Instrument*: PGPA Act Determination (DPM&C SOETM Special Account 2018 .  
Purpose: This account was created to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth.  
This account is non-interest bearing.

## **3.2 Budgeted financial statements**

### **3.2.1 Analysis of budgeted financial statements**

Since the 2020-21 Budget, PM&C's budgeted financial statements have changed as a result of measures identified in Section 1.3 and other variations in Section 1.4.

#### **Departmental Financial Statements**

The Department is budgeting for a break even position in 2020-21 and each forward year, after adjusting for depreciation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 116 Leases). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses. The increase in revenue from Government since 2020-21 Budget is due to the new measure for the Royal Commission into National Natural Disaster Arrangements – Climate and Resilience Services Australia - establishment.

#### **Administered Financial Statements**

Administered expenses for 2020-21 have increased since the PB Statements primarily due to the new measure National Australia Day Council – Additional Funding.

### 3.2.2 Budgeted financial statements

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	123,123	141,802	122,956	109,063	110,746
Suppliers	97,244	92,948	73,575	63,488	62,049
Grants	5,962	45	45	45	45
Depreciation and amortisation	19,578	17,250	17,370	17,591	17,344
Finance costs	1,563	2,523	2,611	2,702	2,796
Write-down and impairment of assets	322	-	-	-	-
<b>Total expenses</b>	<b>247,792</b>	<b>254,568</b>	<b>216,557</b>	<b>192,889</b>	<b>192,980</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	61,507	43,399	42,677	42,625	42,625
<b>Total own-source revenue</b>	<b>61,507</b>	<b>43,399</b>	<b>42,677</b>	<b>42,625</b>	<b>42,625</b>
<b>Gains</b>					
Other	7,949	1,775	1,775	1,775	1,775
<b>Total gains</b>	<b>7,949</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>
<b>Total own-source income</b>	<b>69,456</b>	<b>45,174</b>	<b>44,452</b>	<b>44,400</b>	<b>44,400</b>
<b>Net cost of (contribution by services)</b>	<b>178,336</b>	<b>209,394</b>	<b>172,105</b>	<b>148,489</b>	<b>148,580</b>
Revenue from Government	165,371	197,801	160,581	136,936	137,483
<b>Surplus/ deficit attributable to the Australian Government</b>	<b>12,965)</b>	<b>11,593)</b>	<b>11,524)</b>	<b>11,553)</b>	<b>11,097)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	539	-	-	-	-
<b>Total other comprehensive income</b>	<b>539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss attributable to the Australian Government)</b>	<b>12,426)</b>	<b>11,593)</b>	<b>11,524)</b>	<b>11,553)</b>	<b>11,097)</b>

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

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	<b>2,392)</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations a	10,034	8,422	8,233	8,142	7,895
less depreciation/amortisation expenses for ROU b	8,980	8,828	9,137	9,449	9,449
add principal repayments on leased assets (b)	6,036	5,657	5,846	6,038	6,247
<b>Total comprehensive income/(loss - as per the statement of comprehensive income</b>	<b>12,426)</b>	<b>11,593)</b>	<b>11,524)</b>	<b>11,553)</b>	<b>11,097)</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	8,993	1,993	1,993	1,993	1,993
Trade and other receivables	31,658	37,228	36,712	36,712	36,712
Other financial assets	4,866	4,865	4,865	4,865	4,865
<b>Total financial assets</b>	<b>45,517</b>	<b>44,086</b>	<b>43,570</b>	<b>43,570</b>	<b>43,570</b>
<b>Non-financial assets</b>					
Land and buildings	153,139	145,390	135,721	125,759	115,986
Property, plant and equipment	9,632	8,195	8,001	7,617	6,026
Intangibles	22,758	24,980	28,365	27,025	26,434
Other non-financial assets	4,728	4,728	4,728	4,728	4,728
<b>Total non-financial assets</b>	<b>190,257</b>	<b>183,293</b>	<b>176,815</b>	<b>165,129</b>	<b>153,174</b>
<b>Total assets</b>	<b>235,774</b>	<b>227,379</b>	<b>220,385</b>	<b>208,699</b>	<b>196,744</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,501	8,633	8,633	8,633	8,633
Other payables	5,548	3,593	3,593	3,593	3,593
<b>Total payables</b>	<b>14,049</b>	<b>12,226</b>	<b>12,226</b>	<b>12,226</b>	<b>12,226</b>
<b>Interest bearing liabilities</b>					
Leases	119,492	114,255	108,409	102,371	96,124
<b>Total interest bearing liabilities</b>	<b>119,492</b>	<b>114,255</b>	<b>108,409</b>	<b>102,371</b>	<b>96,124</b>
<b>Provisions</b>					
Employee provisions	40,813	42,862	42,862	42,862	42,862
<b>Total provisions</b>	<b>40,813</b>	<b>42,862</b>	<b>42,862</b>	<b>42,862</b>	<b>42,862</b>
<b>Total liabilities</b>	<b>174,354</b>	<b>169,343</b>	<b>163,497</b>	<b>157,459</b>	<b>151,212</b>
<b>Net assets</b>	<b>61,420</b>	<b>58,036</b>	<b>56,888</b>	<b>51,240</b>	<b>45,532</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	166,031	174,240	185,132	191,037	196,426
Reserves	3,601	3,601	3,601	3,601	3,601
Retained surplus accumulated deficit	108,212)	119,805)	131,845)	143,398)	154,495)
<b>Total parent entity interest</b>	<b>61,420</b>	<b>58,036</b>	<b>56,888</b>	<b>51,240</b>	<b>45,532</b>
<b>Total Equity</b>	<b>61,420</b>	<b>58,036</b>	<b>56,888</b>	<b>51,240</b>	<b>45,532</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2020-21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	108,212)	3,601	166,031	61,420
<b>Adjusted opening balance</b>	<b>(108,212)</b>	<b>3,601</b>	<b>166,031</b>	<b>61,420</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/ deficit for the period	11,593)	-	-	11,593)
<b>Total comprehensive income</b>	<b>(11,593)</b>	<b>-</b>	<b>-</b>	<b>(11,593)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget DCB	-	-	8,209	8,209
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>8,209</b>	<b>8,209</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(119,805)</b>	<b>3,601</b>	<b>174,240</b>	<b>58,036</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	246,209	241,200	203,258	179,561	180,108
Sale of goods and rendering of services	61,192	43,399	42,677	42,625	42,625
Net GST received	14,167	-	-	-	-
<b>Total cash received</b>	<b>321,568</b>	<b>284,599</b>	<b>245,935</b>	<b>222,186</b>	<b>222,733</b>
<b>Cash used</b>					
Employees	119,801	140,858	122,956	109,198	110,746
Suppliers	118,139	97,040	71,800	61,578	60,274
Grants	5,962	45	45	45	45
s74 External Revenue transferred to the OPA	60,913	43,399	42,677	42,625	42,625
Interest payments on lease liability	1,563	2,523	2,611	2,702	2,796
<b>Total cash used</b>	<b>306,378</b>	<b>283,865</b>	<b>240,089</b>	<b>216,148</b>	<b>216,486</b>
<b>Net cash from/(used by operating activities</b>	<b>15,190</b>	<b>734</b>	<b>5,846</b>	<b>6,038</b>	<b>6,247</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	13,587	10,286	10,892	5,905	5,389
<b>Total cash used</b>	<b>13,587</b>	<b>10,286</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>
<b>Net cash from/(used by investing activities</b>	<b>13,587)</b>	<b>10,286)</b>	<b>10,892)</b>	<b>5,905)</b>	<b>5,389)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	11,266	8,209	10,892	5,905	5,389
<b>Total cash received</b>	<b>11,266</b>	<b>8,209</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>
<b>Cash used</b>					
Lease Liability - Principal Payments	6,036	5,657	5,846	6,038	6,247
<b>Total cash used</b>	<b>6,036</b>	<b>5,657</b>	<b>5,846</b>	<b>6,038</b>	<b>6,247</b>
<b>Net cash used by financing activities</b>	<b>5,230</b>	<b>2,552</b>	<b>5,046</b>	<b>(133)</b>	<b>(858)</b>
<b>Net increase/ decrease) in cash</b>	<b>6,833</b>	<b>(7,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,160	8,993	1,993	1,993	1,993
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>8,993</b>	<b>1,993</b>	<b>1,993</b>	<b>1,993</b>	<b>1,993</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 DCB	13,464	8,209	10,892	5,905	5,389
<b>Total new capital appropriations</b>	<b>13,464</b>	<b>8,209</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	13,464	8,209	10,892	5,905	5,389
<b>Total Items</b>	<b>13,464</b>	<b>8,209</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation					
- DCB (a)	13,464	10,286	10,892	5,905	5,389
Funded internally from departmental resources b	22,535	-	-	-	-
<b>TOTAL AMOUNT SPENT</b>	<b>35,999</b>	<b>10,286</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	35,999	10,286	10,892	5,905	5,389
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>35,999</b>	<b>10,286</b>	<b>10,892</b>	<b>5,905</b>	<b>5,389</b>

Prepared on Australian Accounting Standards basis.

- a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- b) Includes the following sources of funding:
  - current Appropriation Bill (No. 3 and prior year Appropriation Act No. 1/3/5 appropriations excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.

**Table 3.7: Statement of asset movements Budget year 2020-21)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2020</b>				
Gross book value	67,988	18,114	36,994	123,096
Gross book value - ROU	116,574	37	-	116,611
Accumulated depreciation/amortisation and impairment	18,262)	8,494)	14,236)	40,992)
Accumulated depreciation/amortisation and impairment - ROU	13,161)	25)	-	13,186)
<b>Opening net book balance</b>	<b>153,139</b>	<b>9,632</b>	<b>22,758</b>	<b>185,529</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services a)	2,172	1,859	6,255	10,286
<b>Total additions</b>	<b>2,172</b>	<b>1,859</b>	<b>6,255</b>	<b>10,286</b>
<b>Other movements</b>				
Depreciation/amortisation expense	1,115)	3,274)	4,033)	8,422)
Depreciation/amortisation on ROU	8,806)	22)	-	8,828)
<b>Total other movements</b>	<b>9,921)</b>	<b>3,296)</b>	<b>4,033)</b>	<b>17,250)</b>
<b>As at 30 June 2021</b>				
Gross book value	70,160	19,973	43,249	133,382
Gross book value - ROU	116,574	37	-	116,611
Accumulated depreciation/amortisation and impairment	19,377)	11,768)	18,269)	49,414)
Accumulated depreciation/amortisation and impairment - ROU	21,967)	47)	-	22,014)
<b>Closing net book balance</b>	<b>145,390</b>	<b>8,195</b>	<b>24,980</b>	<b>178,565</b>

Prepared on Australian Accounting Standards basis.

- a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2020-2021* and *Appropriation Bill (No. 3) 2020-2021* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	1,425	1,722	1,726	1,728	1,731
Suppliers	3,656	7,362	6,544	6,566	6,747
Grants	20,989	57,702	19,074	13,684	10,546
Depreciation and amortisation	872	649	649	649	649
Finance costs	14	143	133	123	5,156
Write-down and impairment of assets	283	-	-	-	-
Payments to corporate entities	119,184	126,283	121,500	122,538	122,903
<b>Total expenses administered on behalf of Government</b>	<b>146,423</b>	<b>193,861</b>	<b>149,626</b>	<b>145,288</b>	<b>147,732</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	683	-	-	-	-
<b>Total non-taxation revenue</b>	<b>683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of services</b>	<b>145,740)</b>	<b>193,861)</b>	<b>149,626)</b>	<b>145,288)</b>	<b>147,732)</b>
<b>Surplus/ deficit</b>	<b>145,740)</b>	<b>193,861)</b>	<b>149,626)</b>	<b>145,288)</b>	<b>147,732)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to net cost of services</b>					
Changes in asset revaluation reserve	26,638	-	-	-	-
<b>Items subject to subsequent reclassification to net cost of services</b>					
Actuarial loss /gains - former Governors-General entitlements	(593)	-	-	-	-
<b>Total other comprehensive income</b>	<b>26,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income loss</b>	<b>119,695)</b>	<b>193,861)</b>	<b>149,626)</b>	<b>145,288)</b>	<b>147,732)</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,342	-	-	-	-
Trade and other receivables	73	73	73	73	73
Other investments	2,597,098	2,728,781	2,808,150	2,850,020	2,873,145
<b>Total financial assets</b>	<b>2,598,513</b>	<b>2,730,196</b>	<b>2,809,565</b>	<b>2,851,435</b>	<b>2,874,560</b>
<b>Non-financial assets</b>					
Land and buildings	51,001	53,622	54,498	55,363	56,239
Property, plant and equipment	566	683	801	929	1,056
Other non-financial assets	174	174	174	174	174
<b>Total non-financial assets</b>	<b>51,741</b>	<b>54,457</b>	<b>55,451</b>	<b>56,444</b>	<b>57,447</b>
<b>Total assets administered on behalf of Government</b>	<b>2,650,254</b>	<b>2,784,653</b>	<b>2,865,016</b>	<b>2,907,879</b>	<b>2,932,007</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	148	148	148	148	148
Other payables	437	437	437	437	437
<b>Total payables</b>	<b>585</b>	<b>585</b>	<b>585</b>	<b>585</b>	<b>585</b>
<b>Interest bearing liabilities</b>					
Leases	1,314	977	680	383	86
<b>Total interest bearing liabilities</b>	<b>1,314</b>	<b>999</b>	<b>702</b>	<b>405</b>	<b>108</b>
<b>Provisions</b>					
Employee provisions	458	490	490	490	490
Other provisions	18,332	16,890	15,547	14,305	18,207
<b>Total provisions</b>	<b>18,790</b>	<b>17,380</b>	<b>16,037</b>	<b>14,795</b>	<b>18,697</b>
<b>Total liabilities administered on behalf of Government</b>	<b>20,689</b>	<b>18,964</b>	<b>17,324</b>	<b>15,785</b>	<b>19,390</b>
<b>Net assets/(liabilities)</b>	<b>2,629,565</b>	<b>2,765,689</b>	<b>2,847,692</b>	<b>2,892,094</b>	<b>2,912,617</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	15,757	-	-	-	-
Other	671	-	-	-	-
<b>Total cash received</b>	<b>16,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Grants	21,270	57,702	19,074	13,684	10,546
Suppliers	5,299	7,195	6,544	6,566	6,747
Employees	1,339	1,722	1,726	1,728	1,833
Interest payments on lease liability	14	9	9	9	9
Payments to corporate entities	119,184	126,283	121,500	122,538	122,903
<b>Total cash used</b>	<b>147,106</b>	<b>192,911</b>	<b>148,853</b>	<b>144,525</b>	<b>142,038</b>
<b>Net cash from/(used by) operating activities</b>	<b>(130,678)</b>	<b>(192,911)</b>	<b>(148,853)</b>	<b>(144,525)</b>	<b>(142,038)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	759	3,387	1,643	1,642	1,652
Payments to Corporate Commonwealth entities and companies	25,035	98,120	79,369	41,870	23,125
<b>Total cash used</b>	<b>25,794</b>	<b>101,507</b>	<b>81,012</b>	<b>43,512</b>	<b>24,777</b>
<b>Net cash from/(used by) investing activities</b>	<b>(25,794)</b>	<b>(101,507)</b>	<b>(81,012)</b>	<b>(43,512)</b>	<b>(24,777)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Lease liability - principal Payments	356	297	297	297	297
Other - restructure	37,552	-	-	-	-
<b>Total cash used</b>	<b>37,908</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Net cash from/(used by) financing activities</b>	<b>(37,908)</b>	<b>(297)</b>	<b>(297)</b>	<b>(297)</b>	<b>(297)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(194,380)</b>	<b>(294,715)</b>	<b>(230,162)</b>	<b>(188,334)</b>	<b>(167,112)</b>
Cash and cash equivalents at beginning of reporting period	39,062	1,342	-	-	-
Cash from Official Public Account for:					
- Appropriations	173,665	293,373	230,162	188,334	167,112
<b>Total cash from Official Public Account</b>	<b>173,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations	17,005	-	-	-	-
<b>Total cash to Official Public Account</b>	<b>17,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 and Bill 3 ACB	1,233	1,529	1,643	1,642	1,652
<b>Total new capital appropriations</b>	<b>1,233</b>	<b>1,529</b>	<b>1,643</b>	<b>1,642</b>	<b>1,652</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,233	1,529	1,643	1,642	1,652
<b>Total Items</b>	<b>1,233</b>	<b>1,529</b>	<b>1,643</b>	<b>1,642</b>	<b>1,652</b>
<b>PURCHASE OF NON-FINANCIAL</b>					
Funded by capital appropriation - ACB a	224	3,387	1,643	1,642	1,652
<b>TOTAL AMOUNT SPENT</b>	<b>224</b>	<b>3,387</b>	<b>1,643</b>	<b>1,642</b>	<b>1,652</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	224	3,387	1,643	1,642	1,652
<b>Total cash used to acquire assets</b>	<b>224</b>	<b>3,387</b>	<b>1,643</b>	<b>1,642</b>	<b>1,652</b>

Prepared on Australian Accounting Standards basis.

- a) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 (including ACBs);
  - donations/gifts of non-financial assets;
  - internally developed assets.

**Table 3.12: Statement of administered asset movements 2020-21 Budget year)**

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2020</b>				
Gross book value	43,250	7,195	1,340	51,785
Gross book value - ROU	-	1,317	-	1,317
Accumulated depreciation/amortisation and impairment	-	390)	774)	1,164)
Accumulated depreciation/amortisation and impairment - ROU	-	371)	-	371)
<b>Opening net book balance</b>	<b>43,250</b>	<b>7,751</b>	<b>566</b>	<b>51,567</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services a	-	3,126	261	3,387
<b>Total additions</b>	<b>-</b>	<b>3,126</b>	<b>261</b>	<b>3,387</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	205)	144)	349)
Depreciation/amortisation on ROU	-	300)	-	300)
<b>Total other movements</b>	<b>-</b>	<b>505)</b>	<b>144)</b>	<b>649)</b>
<b>As at 30 June 2021</b>				
Gross book value	43,250	10,321	1,601	55,172
Gross book value - ROU	-	1,317	-	1,317
Accumulated depreciation/amortisation and impairment	-	595)	918)	1,513)
Accumulated depreciation/amortisation and impairment - ROU	-	671)	-	671)
<b>Closing net book balance</b>	<b>43,250</b>	<b>10,372</b>	<b>683</b>	<b>54,305</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2020-2021* and *Appropriation Bill (No. 3) 2020-2021* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.



# AUSTRALIAN NATIONAL AUDIT OFFICE

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# AUSTRALIAN NATIONAL AUDIT OFFICE

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the Australian National Audit Office (ANAO) can be found in the 2020-21 PB Statements. There has been no change to the ANAO's strategic direction since the publication of the 2020-21 PB Statements.

### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the ANAO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: ANAO resource statement — Additional Estimates for 2020-21 as at February 2021**

	available appropriation	as at Budget	Additional Estimates	estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
<b>Departmental</b>				
<b>Annual appropriations – ordinary annual services a</b>				
Departmental appropriation (b)	68,540	67,879	753	68,632
Section 74 external revenue c	4,879	4,100	-	4,100
Prior year appropriations available	36,973	24,400	-	24,400
Departmental capital budget (d)	963	953	(753)	200
<b>Total departmental annual appropriations</b>	<b>111,355</b>	<b>97,332</b>	<b>-</b>	<b>97,332</b>
<b>Total departmental special appropriations (e)</b>	<b>696</b>	<b>778</b>	<b>-</b>	<b>778</b>
<b>Total resourcing for ANAO</b>	<b>112,051</b>	<b>-</b>	<b>-</b>	<b>98,110</b>
			<i>Actual</i>	
			2019-20	2020-21
<b>Average staffing level number</b>			323	321

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.

- a) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21*
- b) *Excludes Departmental Capital Budget (DCB)*
- c) *Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.*
- d) *Appropriation Act (No. 2) 2020-21 and Appropriation Bill (No. 4) 2020-21.*
- e) *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 ENTITY MEASURES

There have been no budget measures for the ANAO since the publication of the 2020-21 PB Statements.

### 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the ANAO at Additional Estimates, by outcome. Table 1.2 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.2: Additional estimates and other variations to outcomes since 2020-21 Budget**

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Movement of Funds</b>					
net increase)	1.1	401	-	-	-
net increase)	1.2	352	-	-	-
net decrease)	1.1	401)	-	-	-
net decrease)	1.2	352)	-	-	-
<b>Changes in Parameters</b>					
net decrease)	1.1	-	-	(40	-
net decrease)	1.2	-	-	(27	-
<b>Net impact on appropriations for Outcome 1 (departmental</b>					
<b>Total net impact on appropriations for Outcome 1</b>					
		-	-	(67	-

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

- a) 2020-21 departmental programs adjustments reflect the reclassification of Departmental Capital Budget to operating funding.
- b) 2022-23 reflects a change to indexation at 2020-21 MYEFO.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

**Table 1.3: Appropriation Bill (No. 3) 2020-21**

	2019-20 <i>Available</i> \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>	69,503	68,832	68,832	-	-
<b>Total departmental</b>	<b>69,503</b>	<b>68,832</b>	<b>68,832</b>	-	-
<b>Total administered and departmental</b>	<b>69,503</b>	<b>68,832</b>	<b>68,832</b>	-	-

- a) 2019-20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.
- b) 2020-21 departmental programs adjustments reflect the reclassification of Departmental Capital Budget to operating funding.

## **Section 2: Revisions to outcomes and planned performance**

### **2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1**

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

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

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

There have been no changes to the Program or Performance Criteria for the ANAO since the publication of the 2020-21 PB Statements.

**Table 2.1 Budgeted expenses for Outcome 1**

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.1: Assurance Audit Services</b>					
Departmental expenses					
Departmental appropriation	40,903	40,647	40,251	40,748	41,509
s74 Retained revenue receipts a)	3,620	3,166	3,166	3,166	3,166
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	389	389	389	389
Expenses not requiring appropriation in the Budget year (b)					
	1,322	1,997	2,008	1,464	726
<b>Departmental total</b>	<b>46,234</b>	<b>46,199</b>	<b>45,814</b>	<b>45,767</b>	<b>45,790</b>
<b>Total expenses for program 1.1</b>	<b>46,234</b>	<b>46,199</b>	<b>45,814</b>	<b>45,767</b>	<b>45,790</b>
<b>Program 1.2: Performance Audit Services</b>					
Departmental expenses					
Departmental appropriation	30,672	27,985	27,639	27,133	26,702
s74 Retained revenue receipts a	1,259	934	934	934	934
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7.</i>	389	389	389	389	389
Expenses not requiring appropriation in the Budget year (b)					
	1,109	1,717	1,732	950	834
<b>Departmental total</b>	<b>33,429</b>	<b>31,025</b>	<b>30,694</b>	<b>29,406</b>	<b>28,859</b>
<b>Total expenses for program 1.2</b>	<b>33,429</b>	<b>31,025</b>	<b>30,694</b>	<b>29,406</b>	<b>28,859</b>

**Table 2.1 Budgeted expenses for Outcome 1 continued)**

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021–22 Forw ard estimate \$'000	2022–23 Forw ard estimate \$'000	2023–24 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	71,575	68,632	67,890	67,881	68,211
s74 Retained revenue receipts a)	4,879	4,100	4,100	4,100	4,100
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7.</i>	778	778	778	778	778
Expenses not requiring appropriation in the Budget year (b)					
	2,431	3,714	3,740	2,414	1,560
<b>Departmental total</b>	<b>79,663</b>	<b>77,224</b>	<b>76,508</b>	<b>75,173</b>	<b>74,649</b>
<b>Total expenses for Outcome 1</b>	<b>79,663</b>	<b>77,224</b>	<b>76,508</b>	<b>75,173</b>	<b>74,649</b>
	2019-20	2020-21			
<b>Average staffing level number</b>	323	321			

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

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses 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.

## Section 3: Special account flows and budgeted financial statements

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Analysis of budgeted financial statements

Notable changes in the financial statements of the ANAO since the 2020-21 PB Statements are as a result of:

- i. reclassification of part of the 2020-21 DCB into Departmental appropriation for operating activities.

The revised budget statements are provided in the following section.

#### 3.1.2 Budgeted financial statements

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

	2019-20 Actual				
	\$'000				
<b>EXPENSES</b>					
Employee benefits	44,262	42,585	42,588	41,598	41,161
Suppliers	32,434	30,278	29,525	29,186	29,133
Finance costs	250	497	505	501	467
Depreciation and amortisation (a)	2,508	3,864	3,890	3,888	3,888
Write-down and impairment of assets	209	-	-	-	-
<b>Total expenses</b>	<b>79,663</b>	<b>77,224</b>	<b>76,508</b>	<b>75,173</b>	<b>74,649</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,879	4,100	4,100	4,100	4,100
<b>Total own-source revenue</b>	<b>4,879</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Total own-source income</b>	<b>4,879</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Net cost of contribution by service</b>	<b>74,784</b>	<b>73,124</b>	<b>72,408</b>	<b>71,073</b>	<b>70,549</b>
Revenue from Government	69,236	69,410	68,668	68,659	68,989
<b>Surplus deficit attributable to the Australian Government</b>	<b>(5,548)</b>	<b>(3,714)</b>	<b>(3,740)</b>	<b>(2,414)</b>	<b>(1,560)</b>
<b>Total comprehensive income loss</b>	<b>(5,548)</b>	<b>(3,714)</b>	<b>(3,740)</b>	<b>(2,414)</b>	<b>(1,560)</b>
<b>Total comprehensive income loss attributable to the Australian Government</b>	<b>(5,548)</b>	<b>(3,714)</b>	<b>(3,740)</b>	<b>(2,414)</b>	<b>(1,560)</b>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021–22 Forw ard estimate \$'000	2022–23 Forw ard estimate \$'000	2023–24 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	71,575	68,632	67,890	67,881	68,211
s74 Retained revenue receipts a)	4,879	4,100	4,100	4,100	4,100
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7.</i>	778	778	778	778	778
Expenses not requiring appropriation in the Budget year (b)					
	2,431	3,714	3,740	2,414	1,560
<b>Departmental total</b>	<b>79,663</b>	<b>77,224</b>	<b>76,508</b>	<b>75,173</b>	<b>74,649</b>
<b>Total expenses for Outcome 1</b>	<b>79,663</b>	<b>77,224</b>	<b>76,508</b>	<b>75,173</b>	<b>74,649</b>
	2019-20	2020-21			
<b>Average staffing level number</b>	323	321			

Note: Impact of net cash appropriation arrangements  
Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2019-20				
	Actual				
	\$'000				
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	629	629	629	629	629
Trade and other receivables	25,389	25,389	25,389	25,389	25,389
<b>Total financial assets</b>	<b>26,018</b>	<b>26,018</b>	<b>26,018</b>	<b>26,018</b>	<b>26,018</b>
<b>Non-financial assets</b>					
Land and buildings	42,724	39,626	36,529	33,430	30,331
Property, plant and equipment	3,234	2,737	2,454	2,172	1,897
Intangibles	929	860	1,303	1,748	2,190
Other non-financial assets	316	316	316	316	316
<b>Total non-financial assets</b>	<b>47,203</b>	<b>43,539</b>	<b>40,602</b>	<b>37,666</b>	<b>34,734</b>
<b>Total assets</b>	<b>73,221</b>	<b>69,557</b>	<b>66,620</b>	<b>63,684</b>	<b>60,752</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,399	2,399	2,399	2,399	2,399
<b>Total payables</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>
<b>Interest bearing liabilities</b>					
Lease Liability	34,640	34,490	34,341	32,866	30,537
<b>Total interest bearing liabilities</b>	<b>34,640</b>	<b>34,490</b>	<b>34,341</b>	<b>32,866</b>	<b>30,537</b>
<b>Provisions</b>					
Employee provisions	13,903	13,903	13,903	13,903	13,903
<b>Total provisions</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>
<b>Total liabilities</b>	<b>50,942</b>	<b>50,792</b>	<b>50,643</b>	<b>49,168</b>	<b>46,839</b>
<b>Net assets</b>	<b>22,279</b>	<b>18,765</b>	<b>15,977</b>	<b>14,516</b>	<b>13,913</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	15,481	15,681	16,633	17,586	18,543
Reserves	564	564	564	564	564
Retained surplus accumulated deficit	6,234	2,520	(1,220)	(3,634)	(5,194)
<b>Total Equity</b>	<b>22,279</b>	<b>18,765</b>	<b>15,977</b>	<b>14,516</b>	<b>13,913</b>

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Revaluation Asset Reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	6,234	564	15,481	22,279
<b>Adjusted opening balance</b>	<b>6,234</b>	<b>564</b>	<b>15,481</b>	<b>22,279</b>
<b>Comprehensive income</b>				
Surplus deficit for the period	(3,714)	-	-	(3,714)
<b>Total comprehensive income</b>	<b>(3,714)</b>	<b>-</b>	<b>-</b>	<b>(3,714)</b>
of which:				
Attributable to the Australian Government	(3,714)	-	-	(3,714)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	200	200
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>
<b>Estimated closing balance as at 30 June 2021</b>	<b>2,520</b>	<b>564</b>	<b>15,681</b>	<b>18,765</b>
<b>Closing balance attributable to the Australian Government</b>	<b>2,520</b>	<b>564</b>	<b>15,681</b>	<b>18,765</b>

Prepared on Australian Accounting Standards basis.



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

	2019-20 Actual				
	\$'000				
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	963	200	952	953	957
<b>Total capital appropriations</b>	<b>963</b>	<b>200</b>	<b>952</b>	<b>953</b>	<b>957</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	963	200	952	953	957
<b>Total items</b>	<b>963</b>	<b>200</b>	<b>952</b>	<b>953</b>	<b>957</b>
<b>PURCHASE OF NON-FINANCIAL</b>					
Funded by capital appropriation – DCB					
a b	963	200	952	953	957
Funded internally from departmental resources c					
	10,795	-	-	-	-
<b>TOTAL</b>	<b>11,758</b>	<b>200</b>	<b>952</b>	<b>953</b>	<b>957</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	11,758	200	952	953	957
<b>Total cash used to acquire assets</b>	<b>11,758</b>	<b>200</b>	<b>952</b>	<b>953</b>	<b>957</b>

Prepared on Australian Accounting Standards basis.

- a) Includes current and prior Appropriation Bill (No. 4 and prior Appropriation Act No. 2/4/6 appropriations.
- b) Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).
- c) Includes the following sources of funding:
  - current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.

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

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2020</b>				
Gross book value	9,667	3,848	6,247	19,762
Gross book value – ROU b	34,574	-	-	34,574
Accumulated depreciation/amortisation and impairment	(304)	(614)	(5,318)	(6,236)
Accumulated depreciation/amortisation and impairment – ROU b	(1,213)	-	-	(1,213)
<b>Opening net book balance</b>	<b>42,724</b>	<b>3,234</b>	<b>929</b>	<b>46,887</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services a	-	103	97	200
<b>Total additions</b>	<b>-</b>	<b>103</b>	<b>97</b>	<b>200</b>
<b>Other movements</b>				
Depreciation/ amortisation expense	(695)	(600)	(166)	(1,461)
Depreciation/ amortisation expense on ROU	(2,403)	-	-	(2,403)
<b>Total other movements</b>	<b>(3,098)</b>	<b>(600)</b>	<b>(166)</b>	<b>(3,864)</b>
<b>As at 30 June 2021</b>				
Gross book value	9,667	3,951	6,344	19,962
Gross book value – ROU b	34,574	-	-	34,574
Accumulated depreciation/amortisation and impairment	(999)	(1,214)	(5,484)	(7,697)
Accumulated depreciation/amortisation and impairment – ROU b	(3,616)	-	-	(3,616)
<b>Closing net book balance</b>	<b>39,626</b>	<b>2,737</b>	<b>860</b>	<b>43,223</b>

Prepared on Australian Accounting Standards basis

- "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-2021* and *Appropriation Bill (No. 4) 2020-2021*, including Collection Development and Acquisition Budget.
- "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2020-2021* and *Appropriation Bill (No. 3) 2020-2021* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Net proceeds may be returned to the Official Public Account

# NATIONAL INDIGENOUS AUSTRALIANS AGENCY

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# **NATIONAL INDIGENOUS AUSTRALIANS AGENCY**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The Strategic Direction Statement for the National Indigenous Australians Agency (NIAA) can be found in the 2020-21 Portfolio Budget Statements (PB Statements). There has been no change to the NIAA's strategic direction since the publication of the 2020-21 PB Statements.

### **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Additional Estimates Statements – NIAA

**Table 1.1: NIAA resource statement — Additional Estimates for 2020-21 as at February 2021**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services a				
Prior year appropriations available b c	45,240	62,425	-	62,425
Departmental appropriation d)	243,322	253,432	-	253,432
s74 External Revenue e)	9,635	8,986	-	8,986
Departmental capital budget f	7,437	11,841	-	11,841
Annual appropriations - other services - non-operating e				
Prior year appropriations available a	-	2,060	-	2,060
Equity injection	7,170	2,891	-	2,891
<b>Total departmental annual appropriations</b>	<b>312,804</b>	<b>341,635</b>	<b>-</b>	<b>341,635</b>
<b>Total departmental resourcing</b>	<b>312,804</b>	<b>341,635</b>	<b>-</b>	<b>341,635</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services a				
Prior year appropriations available b c	31,208	23,966	-	23,966
Outcome 1	1,269,278	1,324,150	20,052	1,344,202
Annual appropriations - other services - specific payments to States, ACT, NT and local government g				
Outcome 1 h	4,779	3,609	-	3,609
<b>Total administered annual appropriations</b>	<b>1,305,265</b>	<b>1,351,725</b>	<b>-</b>	<b>1,371,777</b>
<b>Total administered special appropriations (i)</b>	<b>468,694</b>	<b>460,002</b>	<b>14)</b>	<b>459,988</b>
Special accounts i				
Opening balance	-	24,353	-	24,353
Appropriation receipts j	398,714	387,253	-	387,253
Non-appropriation receipts	1,464,142	1,096,937	127	1,097,064
<b>Total special account receipts</b>	<b>1,862,856</b>	<b>1,508,543</b>	<b>127</b>	<b>1,508,670</b>
<b>less administered appropriations drawn from special appropriations and credited to special accounts</b>	<b>398,714)</b>	<b>387,253)</b>	<b>-</b>	<b>387,253)</b>
<b>Total administered resourcing</b>	<b>3,238,101</b>	<b>2,933,017</b>	<b>113</b>	<b>2,953,182</b>
<b>Total resourcing for NIAA</b>	<b>3,550,905</b>	<b>3,274,652</b>	<b>113</b>	<b>3,294,817</b>
			Actual 2019-20	2020-21
<b>Average staffing level number k)</b>			1,090	1,210

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.

- Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21
- Represents unspent appropriations available from prior year due to the machinery of government changes.
- Excludes \$16.363m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
- Excludes Departmental Capital Budget (DCB).
- Estimated external revenue receipts under section 74 of the PGPA Act.
- Departmental Capital Budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- Appropriation Act (No. 2) 2020-21 and Appropriation Bill (No. 4) 2020-21.

*Additional Estimates Statements – NIAA*

- h) Relates to appropriations 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](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.
- (i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- j) Amounts credited to the special accounts from administered 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.
- k) The projected increase in Average Staffing Levels for 2020-21 is attributable to recruitment activities and the impact of annualising staff who joined the NIAA mid-year in 2019-20.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: NIAA 2020-21 measures since Budget**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Payment measures</b>					
COVID-19 Response Package — support for Indigenous and remote communities — continuation					
	Administered expenses	19,662	-	-	-
	1.1	19,662	-	-	-
	<b>Total</b>	<b>19,662</b>	-	-	-
<b>Total payment measures</b>					
	Administered	19,662	-	-	-
	<b>Total</b>	<b>19,662</b>	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash basis.

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

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the NIAA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget**

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
COVID-19 Response Package — support for Indigenous and remote communities — continuation	1.1	19,662	-	-	-
<b>Changes in Parameters</b>					
net decrease)	1.1 - 1.6	-	1,300)	2,623)	2,873)
<b>Other Variations</b>					
net increase)	1.2, 1.3	390	7,672	7,361	7,464
net decrease)	1.1, 1.3	-	-	-	18,800)
<b>Special appropriations including Special Accounts</b>					
<b>Other Variations</b>					
net increase)	1.1, 1.2	-	365	461	709
net decrease)	1.1	14)	23)	32)	38)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>20,038</b>	<b>6,714</b>	<b>5,167</b>	<b>13,538)</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
net decrease)	1.7	-	-	235)	1
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>-</b>	<b>-</b>	<b>235)</b>	<b>1</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>20,038</b>	<b>6,714</b>	<b>4,932</b>	<b>13,539)</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

**Table 1.4: Appropriation Bill (No. 3) 2020-21**

	2019-20 <i>Available</i> \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1	1,269,278	1,324,150	1,344,202	20,052	-
<b>Total administered</b>	<b>1,269,278</b>	<b>1,324,150</b>	<b>1,344,202</b>	<b>20,052</b>	<b>-</b>
<b>Departmental programs</b>					
Outcome 1	250,759	265,273	265,273	-	-
<b>Total departmental</b>	<b>250,759</b>	<b>265,273</b>	<b>265,273</b>	<b>-</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>1,520,037</b>	<b>1,589,423</b>	<b>1,609,475</b>	<b>20,052</b>	<b>-</b>

## **Section 2: Revisions to outcomes and planned performance**

### **2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1**

No changes have been made to the outcome or program structure since the PB Statements 2020–21.

**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**

No changes have been made to Linked Programs since the PB Statements 2020–21.

**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**

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Jobs, Land and the Economy</b>					
Administered expenses					
Ordinary annual services					
Appropriation Bill No. 3	652,618	732,710	697,484	701,919	692,737
<b>Total annual administered expenses</b>	<b>652,618</b>	<b>732,710</b>	<b>697,484</b>	<b>701,919</b>	<b>692,737</b>
Special appropriations					
<i>Aboriginal Land Rights</i>					
<i>(Northern Territory) Act 1976</i>	397,233	387,253	403,512	395,999	395,588
<i>Ranger Agreement</i>	1,036	1,043	1,055	1,067	1,084
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>					
	-	10	10	10	10
<b>Total special appropriation expenses</b>	<b>398,269</b>	<b>388,306</b>	<b>404,577</b>	<b>397,076</b>	<b>396,682</b>
Special accounts a					
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
	43	50	50	50	50
Aboriginals Benefit Account	233,328	299,690	298,195	281,440	281,667
Indigenous Land and Sea Corporation					
Funding Special Account b)	54,143	54,847	55,614	56,504	57,634
Services for Other Entities and Trust Moneys c					
	-	64	64	90	-
	<b>287,514</b>	<b>354,651</b>	<b>353,923</b>	<b>338,084</b>	<b>339,351</b>
Expenses not requiring appropriation in the Budget year					
less expenses made from appropriations credited to special accounts	397,233)	387,253)	403,512)	395,999)	395,588)
<b>Administered total</b>	<b>951,105</b>	<b>1,097,793</b>	<b>1,061,393</b>	<b>1,049,565</b>	<b>1,041,254</b>
<b>Total expenses for program 1.1</b>	<b>951,105</b>	<b>1,097,793</b>	<b>1,061,393</b>	<b>1,049,565</b>	<b>1,041,254</b>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.2: Children and Schooling</b>					
Administered expenses					
Ordinary annual services					
Appropriation Bill No. 3	248,982	230,670	235,270	234,444	232,075
Other services Appropriation Bill No.4 d	4,779	3,609	3,635	-	-
<b>Total annual administered expenses</b>	<b>253,761</b>	<b>234,279</b>	<b>238,905</b>	<b>234,444</b>	<b>232,075</b>
Special appropriations					
Higher Education Support Act 2003	70,414	71,682	72,358	72,611	73,484
<b>Total special appropriation expenses</b>	<b>70,414</b>	<b>71,682</b>	<b>72,358</b>	<b>72,611</b>	<b>73,484</b>
Special accounts					
Services for Other Entities and Trust Moneys c	64	1,255	700	-	-
<b>Total special account expenses</b>	<b>64</b>	<b>1,255</b>	<b>700</b>	<b>-</b>	<b>-</b>
Expenses not requiring appropriation in the Budget year less expenses made from appropriations credited to special accounts	- 50	2 -	2 -	2 -	2 -
<b>Administered total</b>	<b>324,189</b>	<b>307,218</b>	<b>311,965</b>	<b>307,057</b>	<b>305,561</b>
<b>Total expenses for program 1.2</b>	<b>324,189</b>	<b>307,218</b>	<b>311,965</b>	<b>307,057</b>	<b>305,561</b>
<b>Program 1.3: Safety and Wellbeing</b>					
Administered expenses					
Ordinary annual services					
Appropriation Bill No. 3	260,292	261,330	261,708	264,565	267,019
Expenses not requiring appropriation in the Budget year	-	-	-	-	1
Services for Other Entities and Trust Moneys c	-	177	-	-	-
<b>Administered total</b>	<b>260,292</b>	<b>261,507</b>	<b>261,708</b>	<b>264,565</b>	<b>267,020</b>
<b>Total expenses for program 1.3</b>	<b>260,292</b>	<b>261,507</b>	<b>261,708</b>	<b>264,565</b>	<b>267,020</b>
<b>Program 1.4: Culture and Capability</b>					
Administered expenses					
Ordinary annual services					
Appropriation Bill No. 3	48,380	56,625	61,309	66,267	70,215
<b>Administered total</b>	<b>48,380</b>	<b>56,625</b>	<b>61,309</b>	<b>66,267</b>	<b>70,215</b>
<b>Total expenses for program 1.4</b>	<b>48,380</b>	<b>56,625</b>	<b>61,309</b>	<b>66,267</b>	<b>70,215</b>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.5: Remote Australia Strategies</b>					
Administered expenses					
Ordinary annual services Appropriation Bill No. 3 e	52,743	52,867	53,367	53,978	166,512
<b>Total annual administered expenses</b>	<b>52,743</b>	<b>52,867</b>	<b>53,367</b>	<b>53,978</b>	<b>166,512</b>
Special accounts					
Indigenous Remote Service Delivery Special Account d)	14,671	8,900	7,000	7,000	7,000
<b>Total special account expenses</b>	<b>14,671</b>	<b>8,900</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
less expenses made from appropriations credited to special accounts	1,431)	-	-	-	-
<b>Administered total</b>	<b>65,983</b>	<b>61,767</b>	<b>60,367</b>	<b>60,978</b>	<b>173,512</b>
<b>Total expenses for program 1.5</b>	<b>65,983</b>	<b>61,767</b>	<b>60,367</b>	<b>60,978</b>	<b>173,512</b>
<b>Program 1.6: Evaluation and Research</b>					
Administered expenses					
Ordinary annual services Appropriation Bill No. 3	5,990	10,000	10,090	10,201	10,344
<b>Administered total</b>	<b>5,990</b>	<b>10,000</b>	<b>10,090</b>	<b>10,201</b>	<b>10,344</b>
<b>Total expenses for program 1.6</b>	<b>5,990</b>	<b>10,000</b>	<b>10,090</b>	<b>10,201</b>	<b>10,344</b>
<b>Program 1.7: Program Support</b>					
Departmental expenses					
Departmental appropriation	243,029	253,432	243,002	237,756	238,260
s74 External Revenue f	9,635	8,986	9,221	9,576	10,085
Expenses not requiring appropriation in the Budget year g)	19,146	12,428	12,186	12,432	11,609
<b>Departmental total</b>	<b>271,810</b>	<b>274,846</b>	<b>264,409</b>	<b>259,764</b>	<b>259,954</b>
<b>Total expenses for program 1.7</b>	<b>271,810</b>	<b>274,846</b>	<b>264,409</b>	<b>259,764</b>	<b>259,954</b>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>Administered expenses</b>					
Ordinary annual services					
Appropriation Bill No. 3	1,269,005	1,344,202	1,319,228	1,331,374	1,438,902
Other services Appropriation Bill No.4 d	4,779	3,609	3,635	-	-
Special appropriations	468,683	459,988	476,935	469,687	470,166
Special accounts	302,249	364,806	361,623	345,084	346,351
Expenses not requiring appropriation in the Budget year g)	9,937	9,381	8,923	8,487	8,075
less expenses made from appropriations credited to special accounts	(398,714)	(387,253)	(403,512)	(395,999)	(395,588)
<b>Administered total</b>	<b>1,655,939</b>	<b>1,794,733</b>	<b>1,766,832</b>	<b>1,758,633</b>	<b>1,867,906</b>
<b>Departmental expenses</b>					
Departmental appropriation	243,029	253,432	243,002	237,756	238,260
s74 External Revenue f	9,635	8,986	9,221	9,576	10,085
Expenses not requiring appropriation in the Budget year g)	19,146	12,428	12,186	12,432	11,609
<b>Departmental total</b>	<b>271,810</b>	<b>274,846</b>	<b>264,409</b>	<b>259,764</b>	<b>259,954</b>
<b>Total expenses for Outcome 1</b>	<b>1,927,749</b>	<b>2,069,579</b>	<b>2,031,241</b>	<b>2,018,397</b>	<b>2,127,860</b>
	2019-20	2020-21			
<b>Average staffing level number h</b>	<b>1,090</b>	<b>1,210</b>			

- a) These Special Accounts were transferred from the Department of Prime Minister and Cabinet to NIAA as a result of a machinery of government transfer in 2019-20.
- b) The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
- c) 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.
- d) 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](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.
- e) 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.
- f) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
- g) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees, and other services provided free of charge.
- h) The projected increase in ASL for 2020-21 is attributable to recruitment activities and the annualisation of staff who joined the NIAA mid-year in 2019-20.

## Section 3: Special account flows and budgeted financial statements

### 3.1 SPECIAL ACCOUNT FLOWS

#### Estimates of special account flows

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

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Aboriginals Benefit Account (A (a)	1					
<b>2020-21</b>		<b>9,793</b>	<b>1,422,243</b>	<b>1,422,243)</b>	-	9,793
2019-20		-	1,777,632	(1,767,839)	-	9,793
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account A (b)	1					
<b>2020-21</b>		<b>987</b>	<b>50</b>	<b>50)</b>	-	987
2019-20		-	1,030	(43)	-	987
Indigenous Land and Sea Corporation Funding Special Account A (c)	1					
<b>2020-21</b>		-	<b>54,847</b>	<b>54,847)</b>	-	-
2019-20		-	54,143	(54,143)	-	-
IRSD Special Account 2020 A (d)	1					
<b>2020-21</b>		<b>11,400</b>	<b>7,000</b>	<b>8,900)</b>	-	9,500
2019-20		-	27,814	(16,414)	-	11,400
NIAA SOETM Special Account 2020 - A (d)	1					
<b>2020-21</b>		<b>2,173</b>	<b>177</b>	<b>1,496)</b>	-	854
2019-20		-	2,237	(64)	-	2,173
<b>Total special accounts</b>						
<b>2020-21 Budget estimate</b>		<b>24,353</b>	<b>1,484,317</b>	<b>1,487,536)</b>	-	21,134
<i>Total special accounts</i>						
2019-20 actual		-	1,862,856	(1,838,503)	-	24,353

A) = Administered

- a) Special account by Act - s62 Aboriginal Land Rights (Northern Territory) Act 1976 - AAO 2013 DSS to PMC
- b) Special account by Act - s551-20 Corporations (Aboriginal and Torres Strait Islander) Act 2006 - AAO 2013 DSS to PMC
- c) Special account by Act - s20 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018
- d) Special account by Determination - s78 PGPA Act

## 3.2 BUDGETED FINANCIAL STATEMENTS

### 3.2.1 Analysis of budgeted financial statements

There have been no significant changes to the Departmental statements since the 2020-21 PB Statement.

Administered expenses for the 2020-21 financial year have increased by \$20.0 million since the PB Statements 2020-21, which is largely attributable to additional expenditure of \$19.7 million in 2020-21 for the measure titled COVID-19 Response Package – support for Indigenous and remote communities – continuation.

### 3.2.2 Budgeted financial statements

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	154,542	155,268	158,448	162,820	168,740
Suppliers	86,168	91,954	80,040	72,610	68,621
Depreciation and amortisation	26,416	25,780	24,259	22,832	21,550
Finance costs a	2,031	1,844	1,662	1,502	1,043
Impairment loss on financial instruments	14	-	-	-	-
Write-down and impairment of other assets	2,623	-	-	-	-
Losses from asset sales	16	-	-	-	-
<b>Total expenses</b>	<b>271,810</b>	<b>274,846</b>	<b>264,409</b>	<b>259,764</b>	<b>259,954</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts with customers	7,644	6,959	7,141	7,416	7,810
Rental Income	1,991	2,027	2,080	2,160	2,275
Resources received free of charge	361	368	377	392	412
<b>Total own-source revenue</b>	<b>9,996</b>	<b>9,354</b>	<b>9,598</b>	<b>9,968</b>	<b>10,497</b>
<b>Gains</b>					
Reversal of makegood provisions	559	-	-	-	-
<b>Total gains</b>	<b>559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>10,555</b>	<b>9,354</b>	<b>9,598</b>	<b>9,968</b>	<b>10,497</b>
<b>Net cost of / (contribution by services</b>	<b>261,255)</b>	<b>265,492)</b>	<b>254,811)</b>	<b>249,796)</b>	<b>249,457)</b>
Revenue from Government	243,322	253,432	243,002	237,756	238,260
<b>Surplus/ deficit attributable to the Australian Government</b>	<b>17,933)</b>	<b>12,060)</b>	<b>11,809)</b>	<b>12,040)</b>	<b>11,197)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserve	1,455)	-	-	-	-
<b>Total other comprehensive income/(loss</b>	<b>1,455)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ loss) attributable to the Australian Government</b>	<b>19,388)</b>	<b>12,060)</b>	<b>11,809)</b>	<b>12,040)</b>	<b>11,197)</b>

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

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>2,360</b>	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations b)	9,045	9,624	9,954	10,674	10,349
less: depreciation/amortisation expenses for ROU assets c	17,371	16,156	14,305	12,158	11,201
add: principal repayments on leased assets c	10,843	13,720	12,450	10,792	10,353
<b>Total comprehensive income/(loss - as per the statement of comprehensive income</b>	<b>17,933)</b>	<b>12,060)</b>	<b>11,809)</b>	<b>12,040)</b>	<b>11,197)</b>

Prepared on Australian Accounting Standards basis.

- a) Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 Leases.
- b) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- c) Applies leases under AASB 16 Leases.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	111	-	-	-	-
Trade and other receivables	68,621	68,540	67,098	67,038	67,930
<b>Total financial assets</b>	<b>68,732</b>	<b>68,540</b>	<b>67,098</b>	<b>67,038</b>	<b>67,930</b>
<b>Non-financial assets</b>					
Property, plant and equipment a)	202,450	185,970	170,788	157,280	145,247
Intangibles	15,757	21,189	25,345	28,037	30,438
Prepayments	28	-	-	-	-
<b>Total non-financial assets</b>	<b>218,235</b>	<b>207,159</b>	<b>196,133</b>	<b>185,317</b>	<b>175,685</b>
<b>Total assets</b>	<b>286,967</b>	<b>275,699</b>	<b>263,231</b>	<b>252,355</b>	<b>243,615</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	9,281	8,507	7,317	6,858	6,497
Other payables	4,887	5,250	5,354	5,502	5,710
<b>Total payables</b>	<b>14,168</b>	<b>13,757</b>	<b>12,671</b>	<b>12,360</b>	<b>12,207</b>
<b>Interest bearing liabilities</b>					
Leases	129,881	116,161	103,711	92,919	82,566
<b>Total interest bearing liabilities</b>	<b>129,881</b>	<b>116,161</b>	<b>103,711</b>	<b>92,919</b>	<b>82,566</b>
<b>Provisions</b>					
Employee provisions	53,846	57,843	58,993	60,623	62,914
Other provisions	7,267	3,461	3,552	3,689	3,885
<b>Total provisions</b>	<b>61,113</b>	<b>61,304</b>	<b>62,545</b>	<b>64,312</b>	<b>66,799</b>
<b>Total liabilities</b>	<b>205,162</b>	<b>191,222</b>	<b>178,927</b>	<b>169,591</b>	<b>161,572</b>
<b>Net assets</b>	<b>81,805</b>	<b>84,477</b>	<b>84,304</b>	<b>82,764</b>	<b>82,043</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	80,823	95,555	107,191	117,691	128,167
Retained earnings	3,079)	15,139)	26,948)	38,988)	50,185)
Asset revaluation reserve	4,061	4,061	4,061	4,061	4,061
<b>Total parent entity interest</b>	<b>81,805</b>	<b>84,477</b>	<b>84,304</b>	<b>82,764</b>	<b>82,043</b>
<b>Total equity</b>	<b>81,805</b>	<b>84,477</b>	<b>84,304</b>	<b>82,764</b>	<b>82,043</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.4: Departmental statement of changes in equity — summary of movement  
(Budget Year 2020-21**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	3,079)	4,061	80,823	81,805
<b>Adjusted opening balance</b>	<b>3,079)</b>	<b>4,061</b>	<b>80,823</b>	<b>81,805</b>
<b>Comprehensive income</b>				
Surplus/ deficit for the period	12,060)	-	-	12,060)
<b>Total comprehensive income</b>	<b>12,060)</b>	<b>-</b>	<b>-</b>	<b>12,060)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget DCB	-	-	11,841	11,841
Equity Injection - Appropriation	-	-	2,891	2,891
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>14,732</b>	<b>14,732</b>
<b>Estimated closing balance as at 30 June 2021</b>	<b>15,139)</b>	<b>4,061</b>	<b>95,555</b>	<b>84,477</b>
<b>Closing balance attributable to the Australian Government</b>	<b>15,139)</b>	<b>4,061</b>	<b>95,555</b>	<b>84,477</b>

Prepared on Australian Accounting Standards basis.

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

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of services	6,640	8,986	9,221	9,576	10,085
Net GST received	2,446	3,896	3,226	2,981	2,776
Appropriations	237,645	262,418	252,223	247,332	248,345
<b>Total cash received</b>	<b>246,731</b>	<b>275,300</b>	<b>264,670</b>	<b>259,889</b>	<b>261,206</b>
<b>Cash used</b>					
Employees	146,043	155,268	158,448	162,820	168,740
Suppliers	81,571	95,593	82,889	75,199	70,985
Interest payments on lease liabilities	2,021	1,844	1,662	1,502	1,043
Retained receipts transferred to Official Public Account	6,553	8,986	9,221	9,576	10,085
<b>Total cash used</b>	<b>236,188</b>	<b>261,691</b>	<b>252,220</b>	<b>249,097</b>	<b>250,853</b>
<b>Net cash from operating activities</b>	<b>10,543</b>	<b>13,609</b>	<b>12,450</b>	<b>10,792</b>	<b>10,353</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant and equipment	150	-	-	-	-
<b>Total cash received</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment	5,332	5,869	4,567	4,570	4,560
Purchase of intangibles	6,913	8,863	7,069	5,930	5,916
<b>Total cash used</b>	<b>12,245</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>
<b>Net cash used by investing activities</b>	<b>12,095)</b>	<b>14,732)</b>	<b>11,636)</b>	<b>10,500)</b>	<b>10,476)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity					
Equity injections	6,761	2,891	2,101	2,101	2,101
Departmental Capital Budget	5,745	11,841	9,535	8,399	8,375
<b>Total cash received</b>	<b>12,506</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>
<b>Cash used</b>					
Principal payments on lease liabilities	10,843	13,720	12,450	10,792	10,353
<b>Total cash used</b>	<b>10,843</b>	<b>13,720</b>	<b>12,450</b>	<b>10,792</b>	<b>10,353</b>
<b>Net cash from financing activities</b>	<b>1,663</b>	<b>1,012</b>	<b>814)</b>	<b>292)</b>	<b>123</b>
<b>Net increase in cash held</b>	<b>111</b>	<b>111)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	111	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 DCB	7,437	11,841	9,535	8,399	8,375
Equity injections - Bill 2	7,170	2,891	2,101	2,101	2,101
<b>Total new capital appropriations</b>	<b>14,607</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	14,607	14,732	11,636	10,500	10,476
<b>Total items</b>	<b>14,607</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB a)	5,484	11,841	9,535	8,399	8,375
Funded by capital appropriations - equity injection b	6,761	2,891	2,101	2,101	2,101
<b>TOTAL AMOUNT SPENT</b>	<b>12,245</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	12,245	14,732	11,636	10,500	10,476
<b>Total cash used to acquire assets</b>	<b>12,245</b>	<b>14,732</b>	<b>11,636</b>	<b>10,500</b>	<b>10,476</b>

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations.  
 b) Includes current and prior *Appropriation Bill (No. 4)* and prior *Appropriation Act No. 2/4/6* appropriations.

**Table 3.7: Statement of asset movements (2020-21 Budget year)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>As at 1 July 2020</b>					
Gross book value	10,367	60,382	8,675	17,942	97,366
Gross book value - ROU assets	795	143,703	2,323	-	146,821
Accumulated depreciation/amortisation and impairment	-	4,511)	1,913)	2,185)	8,609)
Accumulated depreciation/amortisation and impairment - ROU assets	161)	16,381)	829)	-	17,371)
<b>Opening net book balance</b>	<b>11,001</b>	<b>183,193</b>	<b>8,256</b>	<b>15,757</b>	<b>218,207</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity a)	-	256	840	1,795	2,891
By purchase - appropriation ordinary annual services b	-	1,043	3,730	7,068	11,841
<b>Total additions</b>	<b>-</b>	<b>1,299</b>	<b>4,570</b>	<b>8,863</b>	<b>14,732</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	3,603)	2,591)	3,430)	9,624)
Depreciation/amortisation on ROU assets	161)	15,217)	778)	-	16,156)
<b>Total other movements</b>	<b>161)</b>	<b>18,820)</b>	<b>3,369)</b>	<b>3,430)</b>	<b>25,780)</b>
<b>As at 30 June 2021</b>					
Gross book value	10,367	61,681	13,245	26,805	112,098
Gross book value - ROU assets	795	143,703	2,323	-	146,821
Accumulated depreciation/ amortisation and impairment	-	8,114)	4,504)	5,615)	18,233)
Accumulated depreciation/amortisation and impairment - ROU assets	322)	31,598)	1,607)	-	33,527)
<b>Closing net book balance</b>	<b>10,840</b>	<b>165,672</b>	<b>9,457</b>	<b>21,190</b>	<b>207,159</b>

Prepared on Australian Accounting Standards basis.

- a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-2021* and *Appropriation Bill (No. 4) 2020-2021*, including Collection Development and Acquisition Budget.
- b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2020-2021* and *Appropriation Bill (No. 3) 2020-2021* for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forw ard	Forw ard	Forw ard
		budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	149	153	159	167	177
Suppliers	53,569	65,212	63,194	63,324	67,695
Subsidies - Petrol Sniffing Prevention Strategy	182	185	190	197	206
Grants	1,331,427	1,456,877	1,423,931	1,416,119	1,519,217
Depreciation and amortisation	276	277	277	244	321
Finance costs	7	10	9	7	9
Impairment loss on trade and other receivables	9,661	9,177	8,719	8,283	7,869
Payments associated with Land Councils	198,224	200,153	206,463	205,721	206,666
Payments to Indigenous Land and Sea Corporation a	54,143	54,847	55,614	56,504	57,634
Mining withholding tax	8,301	7,928	8,272	8,135	8,112
<b>Total expenses administered on behalf of Government</b>	<b>1,655,939</b>	<b>1,794,819</b>	<b>1,766,828</b>	<b>1,758,701</b>	<b>1,867,906</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	24,191	12,179	12,499	12,968	13,614
Rental income	2,115	2,198	2,254	2,335	2,397
Indigenous Land and Sea Corporation Funding Special Account a)	54,143	54,847	55,614	56,504	57,634
Other revenue	7,356	15,689	15,633	15,552	15,440
<b>Total non-taxation revenue</b>	<b>87,805</b>	<b>84,913</b>	<b>86,000</b>	<b>87,359</b>	<b>89,085</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>87,805</b>	<b>84,913</b>	<b>86,000</b>	<b>87,359</b>	<b>89,085</b>
<b>Gains</b>					
Reversal of impairment losses	7,516	-	-	-	-
Other gains	2,401	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>9,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>97,722</b>	<b>84,913</b>	<b>86,000</b>	<b>87,359</b>	<b>89,085</b>
<b>Net cost of/ contribution by services</b>	<b>1,558,217</b>	<b>1,709,906</b>	<b>1,680,828</b>	<b>1,671,342</b>	<b>1,778,821</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income / loss</b>	<b>1,558,217</b>	<b>1,709,906</b>	<b>1,680,828</b>	<b>1,671,342</b>	<b>1,778,821</b>

Prepared on Australian Accounting Standards basis.

- a) Payment of organisation funding to the Indigenous Land and Sea Corporation is made annually each October, funded by 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 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	24,353	19,254	18,544	18,436	18,436
Trade receivables and other receivables	22,669	23,078	24,082	25,549	27,625
Term deposits	1,238,007	1,329,511	1,436,784	1,556,356	1,660,295
<b>Total financial assets</b>	<b>1,285,029</b>	<b>1,371,843</b>	<b>1,479,410</b>	<b>1,600,341</b>	<b>1,706,356</b>
<b>Non-financial assets</b>					
Property, plant and equipment a)	11,733	11,456	11,179	10,935	10,614
Prepayments	720	733	752	780	818
<b>Total non-financial assets</b>	<b>12,453</b>	<b>12,189</b>	<b>11,931</b>	<b>11,715</b>	<b>11,432</b>
<b>Total assets administered on behalf of Government</b>	<b>1,297,482</b>	<b>1,384,032</b>	<b>1,491,341</b>	<b>1,612,056</b>	<b>1,717,788</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Trade creditors and accruals	1,403	1,403	1,403	1,403	1,403
Grants	21,444	21,445	21,445	21,445	21,445
Other payables	1,716	1,718	1,718	1,718	1,718
<b>Total payables</b>	<b>24,563</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>
<b>Interest bearing liabilities</b>					
Leases	468	396	324	285	171
<b>Total interest bearing liabilities</b>	<b>468</b>	<b>396</b>	<b>324</b>	<b>285</b>	<b>171</b>
<b>Interest bearing liabilities</b>					
Employee provisions	25	25	25	25	25
<b>Total provisions</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Total liabilities administered on behalf of Government</b>	<b>25,056</b>	<b>24,987</b>	<b>24,915</b>	<b>24,876</b>	<b>24,762</b>
<b>Net assets/ liabilities</b>	<b>1,272,426</b>	<b>1,359,045</b>	<b>1,466,426</b>	<b>1,587,180</b>	<b>1,693,026</b>

Prepared on Australian Accounting Standards basis.

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	103,752	177,843	178,892	179,695	192,554
Indigenous Land and Sea Corporation Funding Special Account	54,143	54,847	55,614	56,504	57,634
Other	7,525	8,299	8,164	8,137	7,892
<b>Total cash received</b>	<b>165,420</b>	<b>240,989</b>	<b>242,670</b>	<b>244,336</b>	<b>258,080</b>
<b>Cash used</b>					
Employees	172	153	159	167	177
Suppliers	53,854	57,603	55,734	63,324	67,695
Subsidy payments	182	185	190	197	206
Grants payments	1,448,052	1,456,877	1,423,931	1,408,535	1,512,328
Interest payments on lease liabilities	7	10	9	7	9
Payments associated with Land Councils	198,306	270,550	277,828	277,972	279,339
Payments to Indigenous Land and Sea Corporation	54,143	54,847	55,614	56,504	57,634
Other	14,790	-	-	-	-
<b>Total cash used</b>	<b>1,769,506</b>	<b>1,840,225</b>	<b>1,813,465</b>	<b>1,806,706</b>	<b>1,917,388</b>
<b>Net cash from / used by operating activities</b>	<b>1,604,086)</b>	<b>1,599,236)</b>	<b>1,570,795)</b>	<b>1,562,370)</b>	<b>1,659,308)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from realisation of investments	1,340,500	1,126,546	1,138,765	1,151,117	1,163,602
Interest on investments and loans	28,571	12,179	12,499	12,968	13,614
Repayments of loans	26,793	-	-	-	-
<b>Total cash received</b>	<b>1,395,864</b>	<b>1,138,725</b>	<b>1,151,264</b>	<b>1,164,085</b>	<b>1,177,216</b>
<b>Cash used</b>					
Purchase of investments	1,536,007	1,218,050	1,246,038	1,270,689	1,267,541
<b>Total cash used</b>	<b>1,536,007</b>	<b>1,218,050</b>	<b>1,246,038</b>	<b>1,270,689</b>	<b>1,267,541</b>
<b>Net cash from / used by investing activities</b>	<b>140,143)</b>	<b>79,325)</b>	<b>94,774)</b>	<b>106,604)</b>	<b>90,325)</b>

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash received due to restructuring	1,637	-	-	-	-
<b>Total cash received</b>	<b>1,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liabilities	69	72	72	39	114
<b>Total cash used</b>	<b>69</b>	<b>72</b>	<b>72</b>	<b>39</b>	<b>114</b>
<b>Net cash from/(used by financing activities</b>	<b>1,568</b>	<b>72)</b>	<b>72)</b>	<b>39)</b>	<b>114)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,742,661)</b>	<b>(1,678,633)</b>	<b>(1,665,641)</b>	<b>(1,669,013)</b>	<b>(1,749,747)</b>
Cash and cash equivalents at beginning of reporting period	35,916	24,353	19,254	18,544	18,436
Cash from Official Public Account for:					
- Appropriations	1,924,539	1,807,799	1,799,798	1,801,061	1,909,068
- Special Accounts	55,098	54,847	55,614	56,504	57,634
<b>Total cash from Official Public Account</b>	<b>1,979,637</b>	<b>1,862,646</b>	<b>1,855,412</b>	<b>1,857,565</b>	<b>1,966,702</b>
Cash to Official Public Account for:					
- Appropriations	193,441	134,265	134,867	132,156	159,321
- Special Accounts	55,098	54,847	55,614	56,504	57,634
<b>Total cash to Official Public Account</b>	<b>248,539</b>	<b>189,112</b>	<b>190,481</b>	<b>188,660</b>	<b>216,955</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>24,353</b>	<b>19,254</b>	<b>18,544</b>	<b>18,436</b>	<b>18,436</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Statement of administered asset movements (2020-21 Budget year)**

	Land \$'000	Buildings \$'000	Total \$'000
<b>As at 1 July 2020</b>			
Gross book value - ROU assets	11,710	294	<b>12,004</b>
Accumulated depreciation/amorisation and impairment - ROU assets	222)	49)	<b>(271)</b>
<b>Opening net book balance</b>	<b>11,488</b>	<b>245</b>	<b>11,733</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Other movements</b>			
Depreciation/amortisation on ROU assets	225)	52)	<b>(277)</b>
<b>Total other movements</b>	<b>225)</b>	<b>52)</b>	<b>(277)</b>
<b>As at 30 June 2021</b>			
Gross book value - ROU assets	11,710	294	<b>12,004</b>
Accumulated depreciation/amortisation and impairment - ROU assets	447)	101)	<b>(548)</b>
<b>Closing net book balance</b>	<b>11,263</b>	<b>193</b>	<b>11,456</b>

Prepared on Australian Accounting Standards basis.

# OLD PARLIAMENT HOUSE

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# **OLD PARLIAMENT HOUSE**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The Strategic Direction Statement for Old Parliament House (OPH) can be found in the 2020-21 PB Statements. There has been no change to OPH's strategic direction since the publication of the 2020-21 PB Statements.

### **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for OPH at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3.

**Table 1.1: OPH resource statement — Additional Estimates for 2020-21 as at February 2021**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
<b>Opening balance/cash reserves at 1 July a</b>	10,090	<b>7,061</b>		<b>7,061</b>
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services b	14,683	15,482	1,397	16,879
Annual appropriations - other services c	3,620	196	-	196
<b>Total annual appropriations</b>	<b>18,303</b>	<b>15,678</b>	<b>1,397</b>	<b>17,075</b>
Amounts received from related entities d				
Amounts from portfolio department	<b>4,749</b>	<b>500</b>	<b>1,367</b>	<b>1,867</b>
Total amounts received from related entities	4,749	500	1,367	1,867
<b>Total funds from Government</b>	<b>23,052</b>	<b>16,178</b>	<b>2,764</b>	<b>18,942</b>
<b>Funds from other sources</b>				
Sale of goods and services	1,914	2,338	-	2,338
<b>Total funds from other sources</b>	<b>1,914</b>	<b>2,338</b>	<b>-</b>	<b>2,338</b>
<b>Total net resourcing for OPH</b>	<b>35,056</b>	<b>25,577</b>	<b>2,764</b>	<b>28,341</b>
			<i>Actual</i>	
			2019-20	2020-21
<b>Average staffing level number</b>			<b>73</b>	<b>70</b>

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.

- a) OPH cash reserves reflect funds quarantined by management for the purposes of covering employee provisions and urgent building works.
- b) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.*
- c) 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. Estimated external revenue receipts under section 74 of the PGPA Act.
- d) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the CCE for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: OPH 2020-21 measures since Budget**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Payment measures</b>	1.1				
COVID-19 Response Package - Old Parliament House Departmental expenses c		1,397	-	-	-
<b>Total</b>		<b>1,397</b>	-	-	-
<b>Total payment measures</b>					
Departmental		1,397	-	-	-
<b>Total</b>		<b>1,397</b>	-	-	-

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

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for OPH at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in *Appropriation Bills No. 3*.

**Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget**

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
COVID-19 Response Package - Old	1.1				
Parliament House		1,397	-	-	-
<b>Changes in Parameters</b>					
net decrease)		-	-(	7	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>					
		1,397	-(	7	-
<b>Total net impact on appropriations for Outcome 1</b>					
		1,397	-(	7	-

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

## 1.5 Breakdown of additional estimates by appropriation bill

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

**Table 1.4: Appropriation Bill (No. 3) 2020-21**

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
Outcome 1	14,683	15,482	16,879	1,397	-
<b>Total departmental</b>	<b>14,683</b>	<b>15,482</b>	<b>16,879</b>	<b>1,397</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.1: Old Parliament House</b>					
Revenue from Government					
Ordinary annual services Appropriation Act No. 1	14,683	16,879	12,852	14,179	14,219
Payment from related entities	4,749	1,867	-	-	-
Expenses not requiring appropriation in the budget year	-	2,286	5,414	2,700	4,100
Revenues from other independent sources	1,914	2,338	2,538	2,576	2,614
<b>Total expenses for Program 1.1</b>	<b>21,346</b>	<b>23,370</b>	<b>20,804</b>	<b>19,455</b>	<b>20,933</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services Appropriation Act No. 1)	14,683	16,879	12,852	14,179	14,219
Payment from related entities	4,749	1,867	-	-	-
Expenses not requiring appropriation in the budget year	-	2,286	5,414	2,700	4,100
Revenues from other independent sources	1,914	2,338	2,538	2,576	2,614
<b>Total expenses for Outcome 1</b>	<b>21,346</b>	<b>23,370</b>	<b>20,804</b>	<b>19,455</b>	<b>20,933</b>
	2019-20	2020-21			
<b>Average staffing level number</b>	<b>73</b>	<b>70</b>			

## Section 3: Budgeted financial statements

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.2.1 Analysis of budgeted financial statements

Notable changes in the financial statements of OPH since the 2019-20 PB Statements is a result of the additional support provided in response to the COVID-19 pandemic.

The revised budget statements are provided in the following section.

#### 3.2.2 Budgeted financial statements

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,914	7,989	8,235	8,396	8,480
Suppliers	6,499	6,728	5,276	5,438	5,695
Depreciation and amortisation	6,933	7,286	7,293	7,021	6,758
<b>Total expenses</b>	<b>21,346</b>	<b>22,003</b>	<b>20,804</b>	<b>20,855</b>	<b>20,933</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,785	2,338	2,538	2,576	2,614
Other	5,293	1,867	-	-	-
<b>Total own-source revenue</b>	<b>7,078</b>	<b>4,205</b>	<b>2,538</b>	<b>2,576</b>	<b>2,614</b>
<b>Total own-source income</b>	<b>7,078</b>	<b>4,205</b>	<b>2,538</b>	<b>2,576</b>	<b>2,614</b>
<b>Net (cost of)/contribution by services</b>	<b>14,268</b>	<b>17,798</b>	<b>18,266</b>	<b>18,279</b>	<b>18,319</b>
Revenue from Government	14,683	16,879	12,852	14,179	14,219
<b>Surplus/ deficit attributable to the Australian Government</b>	<b>415</b>	<b>919)</b>	<b>5,414)</b>	<b>4,100)</b>	<b>4,100)</b>
<b>Total comprehensive income/(loss attributable to the Australian Government</b>	<b>415</b>	<b>919)</b>	<b>5,414)</b>	<b>4,100)</b>	<b>4,100)</b>

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

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss as per statement of Comprehensive Income</b>	<b>5,112</b>	<b>5,298</b>	<b>796</b>	<b>2,103</b>	<b>2,095</b>
plus: heritage and cultural depreciation/amortisation of assets funded through revenue appropriations a)	4,677	<b>6,200</b>	6,200	6,200	6,200
plus: depreciation of ROU b)	222	<b>223</b>	223	223	223
less: principal repayments b)	202	<b>206</b>	213	220	228
<b>Net Cash Operating Surplus/ Deficit</b>	<b>415</b>	<b>919)</b>	<b>5,414)</b>	<b>4,100)</b>	<b>4,100)</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,853	5,355	5,990	6,339	6,111
Trade and other receivables	349	349	349	349	349
<b>Total financial assets</b>	<b>10,202</b>	<b>5,704</b>	<b>6,339</b>	<b>6,688</b>	<b>6,460</b>
<b>Non-financial assets</b>					
Heritage Cultural	105,541	109,732	103,720	99,304	95,401
Property, plant and equipment	2,982	2,874	2,843	2,804	3,027
Buildings - ROU	1,554	1,578	1,609	1,471	1,471
Intangibles	246	46	46	223	-
Inventories	54	54	54	54	54
Other non-financial assets	72	72	72	72	72
<b>Total non-financial assets</b>	<b>110,449</b>	<b>114,356</b>	<b>108,344</b>	<b>103,928</b>	<b>100,025</b>
Assets held for sale					
<b>Total assets</b>	<b>120,651</b>	<b>120,060</b>	<b>114,683</b>	<b>110,616</b>	<b>106,485</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,438	398	398	398	398
Other payables	33	33	33	33	33
<b>Total payables</b>	<b>1,471</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>
<b>Interest bearing liabilities</b>					
Leases	1,543	1,390	1,232	1,069	841
<b>Total interest bearing liabilities</b>	<b>1,543</b>	<b>1,390</b>	<b>1,232</b>	<b>1,069</b>	<b>841</b>
<b>Provisions</b>					
Employee provisions	2,227	2,227	2,227	2,227	2,227
<b>Total provisions</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>
<b>Total liabilities</b>	<b>5,241</b>	<b>4,048</b>	<b>3,890</b>	<b>3,727</b>	<b>3,499</b>
<b>Net assets</b>	<b>115,410</b>	<b>116,012</b>	<b>110,793</b>	<b>106,889</b>	<b>102,986</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	72,275	72,471	72,666	72,862	73,026
Reserves	43,912	45,237	45,237	45,237	45,237
Retained surplus / accumulated deficit	777)	1,696)	7,110)	11,210)	15,277)
<b>Total Equity</b>	<b>115,410</b>	<b>116,012</b>	<b>110,793</b>	<b>106,889</b>	<b>102,986</b>

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	777)	43,912	72,275	115,410
<b>Adjusted opening balance</b>	<b>(777)</b>	<b>43,912</b>	<b>72,275</b>	<b>115,410</b>
<b>Comprehensive income</b>				
Other comprehensive income	-	1,325	-	1,325
Surplus/ deficit for the period	919)	-	-	919)
<b>Total comprehensive income</b>	<b>(919)</b>	<b>1,325</b>	<b>-</b>	<b>406</b>
of which:				
Attributable to the Australian Government	919)	1,325	-	406
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection	-	-	196	196
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>196</b>	<b>196</b>
<b>Estimated closing balance as at 30 June 2021</b>	<b>1,696)</b>	<b>45,237</b>	<b>72,471</b>	<b>116,012</b>
<b>Closing balance attributable to the Australian Government</b>	<b>1,696)</b>	<b>45,237</b>	<b>72,471</b>	<b>116,012</b>

Prepared on Australian Accounting Standards basis.

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations					
Receipts from Government	19,230	18,746	12,852	14,179	14,219
Sale of goods and rendering of services	5,474	2,338	2,538	2,576	2,614
<b>Total cash received</b>	<b>24,704</b>	<b>21,084</b>	<b>15,390</b>	<b>16,755</b>	<b>16,833</b>
<b>Cash used</b>					
Employees	7,742	7,989	8,235	8,396	8,480
Suppliers	6,499	7,962	5,521	5,690	5,695
<b>Total cash used</b>	<b>14,241</b>	<b>15,951</b>	<b>13,756</b>	<b>14,086</b>	<b>14,175</b>
<b>Net cash from/(used by operating activities)</b>	<b>10,463</b>	<b>5,133</b>	<b>1,634</b>	<b>2,669</b>	<b>2,658</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	7,550	-	-	-	-
Other					
<b>Total cash received</b>	<b>7,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	14,118	9,621	981	2,296	2,855
<b>Total cash used</b>	<b>14,118</b>	<b>9,621</b>	<b>981</b>	<b>2,296</b>	<b>2,855</b>
<b>Net cash from/(used by investing activities)</b>	<b>6,568)</b>	<b>9,621)</b>	<b>981)</b>	<b>2,296)</b>	<b>2,855)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	3,620	196	195	196	197
<b>Total cash received</b>	<b>3,620</b>	<b>196</b>	<b>195</b>	<b>196</b>	<b>197</b>
<b>Cash used</b>					
Principal payments on lease liability	202	206	213	220	228
<b>Total cash used</b>	<b>202</b>	<b>206</b>	<b>213</b>	<b>220</b>	<b>228</b>
<b>Net cash from/(used by financing activities)</b>	<b>3,418</b>	<b>10)</b>	<b>18)</b>	<b>24)</b>	<b>31)</b>
<b>Net increase/ decrease) in cash held</b>	<b>7,313</b>	<b>4,498)</b>	<b>635</b>	<b>349</b>	<b>228)</b>
Cash and cash equivalents at the beginning of the reporting period	2,540	9,853	5,355	5,990	6,339
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,853</b>	<b>5,355</b>	<b>5,990</b>	<b>6,339</b>	<b>6,111</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Act No. 2 and Bill 4	3,620	196	195	196	197
<b>Total new capital appropriations</b>	<b>3,620</b>	<b>196</b>	<b>195</b>	<b>196</b>	<b>197</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	3,620	196	195	196	197
<b>Total Items</b>	<b>3,620</b>	<b>196</b>	<b>195</b>	<b>196</b>	<b>197</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations a)	3,620	196	195	196	197
Funded internally from departmental resources b)	10,498	9,425	786	2,100	2,658
<b>TOTAL</b>	<b>14,118</b>	<b>9,621</b>	<b>981</b>	<b>2,296</b>	<b>2,855</b>

Prepared on Australian Accounting Standards basis.

- a) Includes current and prior Appropriation Bill (No. 4 and prior Appropriation Act No. 2/4/6 appropriations.
- b) Includes the following sources of funding:
- current Appropriation Bill (No. 3 and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.

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

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>As at 1 July 2020</b>					
Gross book value	-	4,881	124,778	412	130,071
Gross book value - ROU assets	1,794	-	-	-	1,794
Accumulated depreciation/ amortisation and impairment	240)	1,899)	19,237)	166)	21,542)
<b>Opening net book balance</b>	<b>1,554</b>	<b>2,982</b>	<b>105,541</b>	<b>246</b>	<b>110,323</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity a)	-	-	196	-	196
By purchase - appropriation ordinary annual services b	-	485	8,870	70	9,425
By purchase - appropriation ordinary annual services - ROU assets	-	-	1,325	-	1,325
<b>Total additions</b>	<b>-</b>	<b>485</b>	<b>10,391</b>	<b>70</b>	<b>10,946</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	593)	6,200)	270)	7,063)
Depreciation/amortisation on ROU assets	223)	-	-	-	223)
Other - ROU assets	247	-	-	-	247
<b>Total other movements</b>	<b>24</b>	<b>593)</b>	<b>6,200)</b>	<b>270)</b>	<b>7,039)</b>
<b>As at 30 June 2021</b>					
Gross book value	-	5,366	133,844	482	139,692
Gross book value - ROU assets	2,041	-	1,325	-	3,366
Accumulated depreciation/ amortisation and impairment	240)	2,492)	25,437)	436)	28,605)
Accumulated depreciation/amortisation and impairment - ROU assets	223)	-	-	-	223)
<b>Closing net book balance</b>	<b>1,578</b>	<b>2,874</b>	<b>109,732</b>	<b>46</b>	<b>114,230</b>

Prepared on Australian Accounting Standards basis.

- a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-2021*, including Collection Development and Acquisition Budget.
- b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2020-2021* and *Appropriation Bill (No. 3) 2020-2021* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Net proceeds may be returned to the Official Public Account.

## PORTFOLIO GLOSSARY

<b>Term</b>	<b>Meaning</b>
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Actual available appreciation	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).
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

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	<p>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).</p>
Appropriation Bill (Nos 3 and 4)	<p>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.</p>
Assets	<p>Future economic benefits controlled by an entity as a result of past transactions or other past events.</p>
Average staffing level	<p>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.</p>
Budget Paper 1 (BP1)	<p>Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.</p>
Budget Paper 2 (BP2)	<p>Budget Measures. Provides a description of each budget measure by portfolio.</p>
Budget Paper 3 (BP3)	<p>Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.</p>
Budget Paper 4 (BP4)	<p>Entity Resourcing. Details total resourcing available to agencies.</p>
Capital Expenditure	<p>Expenditure by an entity on capital projects; for example, purchasing a building.</p>
Consolidated Revenue Fund (CRF)	<p>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</p>

	<p>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.</p>
Departmental Capital Budget (DCB)	<p>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).</p>
Departmental item	<p>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.</p>
Depreciation	<p>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.</p>
Equity or net assets	<p>Residual interest in the assets of an entity after deduction of its liabilities.</p>
Entity	<p>A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.</p>
Estimated actual expenses	<p>Details of the current year's estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.</p>
Expenditure	<p>Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA entity.</p>
Expense	<p>Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that</p>

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	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).

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.
<i>Public Governance Performance and Accountability Act 2013 (PGPA Act)</i>	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

## Glossary and Acronyms

	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 <i>AASB 16 Leases</i> .
Special Account	Balances existing within the CRF that are supported by standing appropriations, PGPA Act s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s. 78 of the PGPA Act) or through an Act of Parliament (referred to in s. 80 of the PGPA Act).
Special appropriations (including standing appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>