

Portfolio Additional Estimates
Statements 2021–22

Prime Minister and Cabinet Portfolio

Explanations of Additional Estimates 2021-22

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**MINISTER ASSISTING THE PRIME MINISTER
AND CABINET**

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 2021-22 Additional Estimates for the Prime Minister and Cabinet Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Ben Morton'.

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nfp	not for publication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 Michelle Crowther, Chief Financial Officer in the Department of the Prime Minister and Cabinet on (02) 6228 6516.

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

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

User Guide

The purpose of the 2021-22 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) 2021-22. 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) 2021-22 is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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 the 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, and
- coordination and provision of advice to the Australian Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic.

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

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

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

Non-corporate Commonwealth entities under the PGPA Act:

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

Corporate Commonwealth entities under the PGPA Act:

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

Commonwealth Companies under the PGPA Act:

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

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

Aboriginal Hostels Limited (AHL) is a Commonwealth company subject to the Corporations Act 2001 and the PGPA Act. AHL provides temporary accommodation to Aboriginal and Torres Strait Islander people through a national network of accommodation facilities. The 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*. The AIATSIS, is a national collecting institution and publicly funded research agency which creates unique research infrastructure for Australia, to build pathways for the knowledge of Aboriginal and Torres Strait Islander people to grow and be shared.

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

The **Australian Public Service Commission** (APSC) is a non-corporate Commonwealth entity 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 **Digital Transformation Agency** (DTA) is a non-corporate Commonwealth entity subject to the PGPA Act. The DTA's mission is to accelerate the Government's digital transformation agenda by helping agencies move more services online, deliver a better user experience and ensure the best use of government's information and communication technology spend.

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

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

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

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

The **National Recovery and Resilience Agency** (NRRA) was established as an Executive Agency on 5 May 2021. The NRRA is a non-corporate Commonwealth entity subject to the PGPA Act. The NRRA provides strategic leadership, policy advice and coordination for the Government's response and recovery efforts directed at disasters and emergencies of all kinds.

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

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

The **Office of National Intelligence** (ONI) is a non-corporate Commonwealth entity operating under the *Office of National Intelligence Act 2018* and is subject to the PGPA Act. 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 that supports the Governor-General in the performance of his or her responsibilities and is subject to the PGPA Act. The position of the Official Secretary to the Governor-General (the Official Secretary) has existed since 1901. The OOSGG was established in December 1984 by amendment to the *Governor-General Act 1974*.

Old Parliament House (OPH) is a Commonwealth corporate entity and is subject to the PGPA Act and is 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. The OBS promotes food security, health and employment in remote Indigenous communities by managing community stores. The OBS helps Aboriginal and Torres Strait Islander people to improve their standard of living and achieve health goals through increasing access to affordable healthy food, and the provision of quality retail management services for community stores.

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

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

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

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes

Prime Minister — The Hon Scott Morrison MP	
Minister for Women — Senator the Hon Marise Payne Minister for Emergency Management and National Recovery and Resilience — Senator the Hon Bridget McKenzie Minister for Indigenous Australians — The Hon Ken Wyatt, AM MP	
Minister Assisting the Prime Minister and Cabinet, and Minister for the Public Service — The Hon Ben Morton MP Assistant Minister to the Prime Minister for Mental Health and Suicide Prevention — The Hon David Coleman MP Assistant Minister for Women — Senator the Hon Amanda Stoker	
Department of the Prime Minister and Cabinet	<i>Secretary: Mr Philip Gaetjens</i>
Outcome: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery.	
Aboriginal Hostels Limited	<i>Chief Executive Officer: Mr Dave Chalmers AO CSC</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.	
Australian Institute of Aboriginal and Torres Strait Islander Studies	<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.	
Australian National Audit Office	<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.	

Australian Public Service Commission

Commissioner: Mr Peter Woolcott, AO

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

Digital Transformation Agency

Chief Executive Officer: Mr Chris Fechner

Outcome: To improve the user experience for all Australians accessing government information and services by leading the design, development and continual enhancement of whole-of-government service delivery policies and standards, platforms and joined up services.

Indigenous Business Australia

Chief Executive Officer: Ms Kirsty Moore

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

Indigenous Land and Sea Corporation

Chief Executive Officer: Mr Joe Morrison

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

National Australia Day Council Limited

Chief Executive Officer: Ms Karlie Brand

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

National Recovery and Resilience Agency *Coordinator-General: The Hon Mr Shane L Stone, AC QC*

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

National Indigenous Australians Agency

Chief Executive Officer: Ms Jody Broun

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

Northern Territory Land Councils

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

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

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

Tiwi Land Council – *Accountable Authority: Mr Gibson Farmer Illortaminni (Chair) and Mr Andrew 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*.

Office of National Intelligence

Director-General: Mr Andrew Shearer

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

Office of the Official Secretary to the Governor-General

Official Secretary: Mr Paul Singer, MVO

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

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, PSM

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

Workplace Gender Equality Agency

Director: Ms Mary Wooldridge

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

Wreck Bay Aboriginal Community Council

Chief Executive Officer: Ms Anne-Marie Farrugia

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

Overview of Additional Estimates for the Portfolio

The 2021-22 PM&C PAES provide an update to Parliament on entity expenditure estimates for the 2021-22 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 2021-22 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) 2021-22 and have a chapter in PAES are:

- Department of the Prime Minister and Cabinet
- Australian Institute of Aboriginal and Torres Strait Islander Studies
- Australian Public Service Commission
- Digital Transformation Agency
- National Indigenous Australians Agency
- National Recovery and Resilience Agency
- Office of National Intelligence
- Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency

Changes to resources since the 2021-22 Budget for entities which are not required to produce a PAES will be reported in the 2022-23 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 2021-22 PB Statements. There has been no change to PM&C's strategic direction since the publication of the 2021-22 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 2021-22 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 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	28,433	32,234	-	32,234
Departmental appropriation (c)	191,630	194,571	55,366	249,937
s74 external revenue (d)	50,992	42,677	-	42,677
Departmental capital budget (e)	8,109	12,619	974	13,593
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available	139	139		139
Total departmental annual appropriations	279,303	282,240	56,340	338,580
Total departmental resourcing	279,303	282,240	56,340	338,580
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	5,994	14,179	-	14,179
Outcome 1	52,364	36,269	4,354	40,623
Administered capital budget (g)	1,529	1,652	-	1,652
Payments to corporate entities (h)	126,283	122,528	2,410	124,938
Annual appropriations - other services - non-operating (e)				
Payments to corporate entities (h)	98,120	81,268	3,000	84,268
Total administered annual appropriations	284,290	255,896	9,764	265,660
Total administered special appropriations less payments to corporate entities from annual/special appropriations	(238,965)	(203,796)	(5,410)	(209,206)
Total administered resourcing	59,887	52,110	4,354	56,464
Total resourcing for PM&C	339,190	334,350	60,694	395,044
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)			1,008	1,168

Table 1.1: PM&C resource statement — Additional Estimates for 2021-22 as at February 2021 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000 (k)</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	50,992	42,677	-	42,677
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	19,511	19,515	2,410	21,925
Indigenous Land and Sea Corporation	8,402	8,276	-	8,276
Indigenous Business Australia	107,396	88,552	-	88,552
Aboriginal Hostels Limited	35,941	35,731	-	35,731
Torres Strait Regional Authority	36,078	36,059	-	36,059
Old Parliament House	17,075	15,663	3,000	18,663

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-22*.
- (b) Excludes \$57.4m subject to administrative quarantine by Finance or withheld under s51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). \$26.7m was released from quarantine since the PB Statements to fund the measure National Australia Day Council Funding.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under s74 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. 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) 2021-2022* and *Appropriation Bill (No. 4) 2021-22*.
- (g) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (h) '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 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: PM&C 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
Australian Trade System Support (a)					
Departmental expenses	1.1	324	326	-	-
Total		324	326	-	-
Commonwealth Parliamentary Workplaces - Independent Review and ongoing support measures (b)					
Departmental expenses	1.1	2,619	4,004	-	-
Total		2,619	4,004	-	-
Department of Prime Minister and Cabinet - additional resourcing					
Departmental expenses	1.1	-	2,438	24,695	-
Total		-	2,438	24,695	-
Deregulation Agenda - next steps					
Departmental expenses	1.1	975	566	-	-
Total		975	566	-	-
Digital Economy Strategy - additional funding (c)					
Departmental expenses	1.1	7,645	6,643	6,346	6,422
Total		7,645	6,643	6,346	6,422
First National Action Plan to Prevent and Respond to Child Sexual Abuse					
Departmental expenses	1.1	8,674	19,130	27,340	37,136
Total		8,674	19,130	27,340	37,136
National Australia Day Council Funding (d)					
Administered expenses	1.1	4,500	16,890	-	-
Departmental expenses	1.1	26,690	-	-	-
Total		31,190	16,890	-	-
Digital Economy Regulation (e)					
Departmental expenses	1.1	1,813	4,381	-	-
Total		1,813	4,381	-	-
Indo-Pacific Clean Energy Supply Chain Forum (e)					
Departmental expenses	1.1	3,000	-	-	-
Total		3,000	-	-	-

Table 1.2: PM&C 2021-22 measures since Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Australia's Future Leaders Program (e)					
Departmental expenses	1.1	2,000	4,000	4,000	4,000
Total		2,000	4,000	4,000	4,000
Total payment measures					
Administered		4,500	16,890	-	-
Departmental		53,740	41,488	62,381	47,558
Total		58,240	41,488	62,381	47,558

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.

- (a) The measure titled Australian Trade System Support is a cross portfolio measure. The full measure description and package details appear in MYEFO under cross-portfolio.
- (b) The measure titled Commonwealth Parliamentary Workplaces – Independent Review and ongoing support measures is a cross portfolio measure. The full measure description and package details appear in MYEFO under cross-portfolio.
- (c) The measure titled Digital Economy Strategy – additional funding is a cross portfolio measure. The full measure description and package details appear in MYEFO under cross-portfolio.
- (d) The departmental component of National Australia Day Council Funding is funded by *Appropriation Act (No 1) 2019-2020*.
- (e) Measure relates to a decision made after MYEFO.

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 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
National Australia Day Council Funding	1.1	4,500	16,890	-	-
Movement of funds					
net increase	1.1	1,716	-	-	-
(net decrease)					
Changes in parameters					
net increase	1.1	-	-	34	301
(net decrease)	1.1	(146)	(77)	-	-
Other variations					
(net increase)	1.1	5,410	1,781	327	704
Net impact on appropriations for Outcome 1 (administered)		11,480	18,594	361	1,005
Departmental					
Annual appropriations					
Australian Trade System Support	1.1	324	326	-	-
Commonwealth Parliamentary Workplaces - Independent Review and ongoing support measures	1.1	2,619	4,004	-	-
Department of Prime Minister and Cabinet - additional resourcing	1.1	-	2,438	24,695	-
Deregulation Agenda - next steps	1.1	975	566	-	-
Digital Economy Strategy - additional funding	1.1	7,645	6,643	6,346	6,422
First National Action Plan to Prevent and Respond to Child Sexual Abuse	1.1	8,674	19,130	27,340	37,136
National Australia Day Council Funding	1.1	26,690	-	-	-
Digital Economy Regulation	1.1	1,813	4,381	-	-
Indo-Pacific Clean Energy Supply Chain Forum	1.1	3,000	-	-	-
Australia's Future Leaders Program	1.1	2,000	4,000	4,000	4,000
Movement of funds					
net increase	1.1	-	1,549	1,610	60
(net decrease)	1.1	(638)	-	-	-
Changes in parameters					
net increase	1.1	-	210	562	1,353
Other variations					
net increase	1.1	2,600	2,600	-	-
Net impact on appropriations for Outcome 1 (departmental)		55,702	45,847	64,553	48,971
Total net impact on appropriations for Outcome 1		67,182	64,441	64,914	49,976

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) 2021-22

	2020-21 <i>Available</i> \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 - Prime Minister and Cabinet	53,893	37,921	42,275	4,354
Total administered	53,893	37,921	42,275	4,354
Departmental programs				
Outcome 1 - Prime Minister and Cabinet	199,739	207,190	236,840	29,650
Total departmental	199,739	207,190	236,840	29,650
Total administered and departmental	253,632	245,111	279,115	34,004

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and legal expenses	13	126	129	131	133
National Australia Day Council Limited	13,741	10,217	20,927	4,113	4,196
Office for Women	26,082	18,835	17,907	14,272	13,680
Parliament House Briefing Room	886	1,267	1,281	1,301	661
Prime Minister's Official Residences	2,410	2,218	2,249	2,293	2,339
State occasions and official visits	565	3,868	3,933	4,008	4,088
Support to the former Governors-General (a)	1,182	1,321	1,201	1,064	1,442
Deregulation	-	1,120	5,411	-	-
Social impact	-	3,151	2,999	3,056	3,118
Other	1,867	-	-	-	-
Payments to corporate entities	126,283	124,938	125,807	123,969	124,568
Ordinary annual services (Appropriation Act No.1 and Bill No.3)	173,029	167,061	181,844	154,207	154,225
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77 Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020</i>	-	10	10	10	10
	14,562	-	-	-	-
Unwinding of provision for support to the former Governors-General (a)	(1,489)	(1,127)	(1,021)	4,045	(1,224)
Expenses not requiring appropriation in the Budget year (b)	1,114	352	352	352	352
Administered total	187,216	166,296	181,185	158,614	153,363
Departmental expenses					
Departmental appropriation	195,118	253,228	226,266	214,202	193,695
s74 external revenue (c)	50,992	42,677	42,625	42,625	42,625
Expenses not requiring appropriation in the Budget year (b)	21,606	10,008	9,917	9,670	9,670
Departmental total	267,716	305,913	278,808	266,497	245,990
Total expenses for Outcome 1	454,932	472,209	459,993	425,111	399,353
	2020-21	2021-22			
Average Staffing Level (number)	1,008	1,168			

(a) The annual expense figure reflect the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriations in the Budget year.

(b) 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.

(c) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

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

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

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* at www.pmc.gov.au.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2021-22 PB Statement, 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 breakeven position in 2021-22 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) set out the application of funding to ordinary operating expenses. The increase in revenue from Government since the 2021-22 Budget is due to the new measures.

Administered Financial Statements

Administered expenses for 2020-21 have increased since the PB Statements primarily due to payments to Corporate Commonwealth Entities and the new measure National Australia Day Council Funding.

3.1.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	139,474	143,166	137,717	136,353	119,133
Suppliers	101,724	114,076	116,798	106,004	104,444
Grants	-	28,690	4,000	4,000	4,000
Depreciation and amortisation	24,627	17,370	17,591	17,344	17,344
Finance costs	1,477	2,611	2,702	2,796	1,069
Write-down and impairment of assets	15	-	-	-	-
Losses from asset sales	399	-	-	-	-
Total expenses	267,716	305,913	278,808	266,497	245,990
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	50,992	42,677	42,625	42,625	42,625
Total own-source revenue	50,992	42,677	42,625	42,625	42,625
Gains					
Other	6,631	1,775	1,775	1,775	1,775
Total gains	6,631	1,775	1,775	1,775	1,775
Total own-source income	57,623	44,452	44,400	44,400	44,400
Net cost of (contribution by) services	(210,093)	(261,461)	(234,408)	(222,097)	(201,590)
Revenue from government	191,630	249,937	222,855	211,000	192,536
Surplus/(deficit) attributable to the Australian Government	(18,463)	(11,524)	(11,553)	(11,097)	(9,054)
Total comprehensive income/(loss) attributable to the Australian Government	(18,463)	(11,524)	(11,553)	(11,097)	(9,054)

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**

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(18,463)	(11,524)	(11,553)	(11,097)	(9,054)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding) (a)	14,975	8,233	8,142	7,895	7,895
plus: depreciation/amortisation expenses for ROU assets (b)	9,652	9,137	9,449	9,449	9,449
less: lease principal repayments (b)	7,351	5,846	6,038	6,247	8,290
Net cash operating surplus/ (deficit)	(1,187)	-	-	-	-

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 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,903	1,903	1,903	1,903	1,903
Trade and other receivables	36,619	36,619	36,619	36,619	36,619
Other financial assets	5,553	5,553	5,553	5,553	5,553
Total financial assets	44,075	44,075	44,075	44,075	44,075
Non-financial assets					
Land and buildings	137,105	128,410	118,457	108,700	98,885
Property, plant and equipment	18,607	18,363	17,979	16,388	16,343
Intangibles	13,424	18,648	22,312	21,819	19,099
Other non-financial assets	5,697	5,697	5,697	5,697	5,697
Total non-financial assets	174,833	171,118	164,445	152,604	140,024
Total assets	218,908	215,193	208,520	196,679	184,099
LIABILITIES					
Payables					
Suppliers	9,126	9,126	9,126	9,126	9,126
Other payables	1,758	1,758	1,758	1,758	1,758
Total payables	10,884	10,884	10,884	10,884	10,884
Interest bearing liabilities					
Leases	112,205	106,359	100,321	94,074	85,784
Total interest bearing liabilities	112,205	106,359	100,321	94,074	85,784
Provisions					
Employee provisions	44,736	44,736	44,736	44,736	44,736
Total provisions	44,736	44,736	44,736	44,736	44,736
Total liabilities	167,825	161,979	155,941	149,694	141,404
Net assets	51,083	53,214	52,579	46,985	42,695
EQUITY*					
Parent entity interest					
Contributed equity	173,862	187,517	198,435	203,938	208,702
Reserves	3,896	3,896	3,896	3,896	3,896
Retained surplus (accumulated deficit)	(126,675)	(138,199)	(149,752)	(160,849)	(169,903)
Total parent entity interest	51,083	53,214	52,579	46,985	42,695
Total Equity	51,083	53,214	52,579	46,985	42,695

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 2021-22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(126,675)	3,896	173,861	51,082
Adjusted opening balance	(126,675)	3,896	173,861	51,082
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(11,524)	-	-	(11,524)
Total comprehensive income	(11,524)	-	-	(11,524)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	13,655	13,655
Sub-total transactions with owners	-	-	13,655	13,655
Closing balance attributable to the Australian Government	(138,199)	3,896	187,516	53,213

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	237,508	292,614	265,480	253,625	235,161
Sale of goods and rendering of services	70,034	42,677	42,625	42,625	42,625
Total cash received	307,541	335,291	308,105	296,250	277,786
Cash used					
Employees	137,251	143,166	137,717	136,353	119,133
Suppliers	107,866	112,301	115,023	104,229	102,669
Grants	-	28,690	4,000	4,000	4,000
74 external revenue transferred to the OPA	58,081	42,677	42,625	42,625	42,625
Interest payments on lease liability	1,477	2,611	2,702	2,796	1,069
Other	1,605	-	-	-	-
Total cash used	306,280	329,445	302,067	290,003	269,496
Net cash from/(used by) operating activities	1,261	5,846	6,038	6,247	8,290
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	8,775	13,655	10,918	5,503	4,764
Total cash used	8,775	13,655	10,918	5,503	4,764
Net cash from/(used by) investing activities	(8,775)	(13,655)	(10,918)	(5,503)	(4,764)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,776	13,655	10,918	5,503	4,764
Total cash received	7,776	13,655	10,918	5,503	4,764
Cash used					
Lease liability - principal payments	7,353	5,846	6,038	6,247	8,290
Total cash used	7,353	5,846	6,038	6,247	8,290
Net cash used by financing activities	423	7,809	4,880	(744)	(3,526)
Net increase/(decrease) in cash	(7,091)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,993	1,903	1,903	1,903	1,903
Cash and cash equivalents at the end of the reporting period	1,902	1,903	1,903	1,903	1,903

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	8,109	13,593	8,731	5,442	4,764
Total new capital appropriations	8,109	13,593	8,731	5,442	4,764
Provided for:					
Purchase of non-financial assets	8,109	13,593	8,731	5,442	4,764
Total Items	8,109	13,593	8,731	5,442	4,764
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriation					
- DCB (a)	8,775	13,655	10,918	5,503	4,764
TOTAL AMOUNT SPENT	8,775	13,655	10,918	5,503	4,764
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	8,775	13,655	10,918	5,503	4,764
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	8,775	13,655	10,918	5,503	4,764

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). 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 departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	61,463	26,239	36,838	124,540
Gross book value - ROU	116,574	102	-	116,676
Accumulated depreciation/amortisation and impairment	(21,785)	(7,656)	(23,414)	(52,855)
Accumulated depreciation/amortisation and impairment - ROU	(19,147)	(79)	-	(19,226)
Opening net book balance	137,105	18,606	13,424	169,135
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	1,069	2,757	9,829	13,655
Total additions	1,069	2,757	9,829	13,655
Other movements				
Depreciation/amortisation expense	(649)	(2,979)	(4,605)	(8,233)
Depreciation/amortisation on ROU	(9,115)	(22)	-	(9,137)
Total other movements	(9,764)	(3,001)	(4,605)	(17,370)
As at 30 June 2022				
Gross book value	62,532	28,996	46,667	138,195
Gross book value - ROU	116,574	102	-	116,676
Accumulated depreciation/amortisation and impairment	(22,434)	(10,635)	(28,019)	(61,088)
Accumulated depreciation/amortisation and impairment - ROU	(28,262)	(101)	-	(28,363)
Closing net book balance	128,410	18,362	18,648	165,420

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	1,667	1,726	1,728	1,731	1,093
Suppliers	1,842	6,661	6,798	6,852	7,355
Grants	56,159	32,119	46,014	20,196	19,767
Depreciation and amortisation (a)	1,113	649	649	649	649
Finance costs	136	203	189	5,217	218
Payments to corporate entities	126,283	124,938	125,807	123,969	124,568
Other expenses	26				
Total expenses administered on behalf of Government	187,226	166,296	181,185	158,614	153,650
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	10	-	-	-	-
Total non-taxation revenue	10	-	-	-	-
Total own-source revenue administered on behalf of Government	10	-	-	-	-
Total own-source income administered on behalf of Government	10	-	-	-	-
Net cost of/(contribution by) services	(187,216)	(166,296)	(181,185)	(158,614)	(153,650)
Surplus/(deficit)	(187,216)	(166,296)	(181,185)	(158,614)	(153,650)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,016	2,016	2,016	2,016	2,016
Other investments	2,870,473	2,968,603	3,014,678	3,040,588	3,064,793
Total financial assets	2,872,489	2,970,619	3,016,694	3,042,604	3,066,809
Non-financial assets					
Land and buildings	52,913	55,598	56,484	57,385	58,804
Property, plant and equipment	608	942	1,071	1,200	1,475
Other non-financial assets	59	59	59	59	59
Total non-financial assets	53,580	56,599	57,614	58,644	60,338
Total assets administered on behalf of Government	2,926,069	3,027,218	3,074,308	3,101,248	3,127,147
LIABILITIES					
Payables					
Suppliers	163	163	163	163	163
Other payables	49	49	49	49	49
Total payables	212	212	212	212	212
Interest bearing liabilities					
Australian Government securities					
Leases	905	608	311	14	14
Total interest bearing liabilities	905	608	311	14	14
Provisions					
Employee provisions	591	591	591	591	591
Other provisions	15,702	14,575	13,555	17,600	16,376
Total provisions	16,293	15,166	14,146	18,191	16,967
Total liabilities administered on behalf of Government	17,410	15,986	14,669	18,417	17,193
Net assets/(liabilities)	2,908,659	3,011,232	3,059,639	3,082,831	3,109,954

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	56,159	32,119	46,014	20,196	19,767
Suppliers	2,698	6,661	6,798	6,852	7,355
Employees	1,524	1,726	1,728	1,731	1,093
Lease liability - Interest payments	11	9	9	9	9
Payments to corporate entities	126,283	124,938	125,807	123,969	124,568
Other	2,348	1,321	1,200	1,163	1,442
Total cash used	189,023	166,774	181,556	153,920	154,234
Net cash from/(used by) operating activities	(189,023)	(166,774)	(181,556)	(153,920)	(154,234)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	291	3,668	1,664	1,679	1,694
Payments to Corporate Commonwealth entities and companies	98,120	84,268	46,075	25,913	24,130
Total cash used	98,411	87,936	47,739	27,592	25,824
Net cash from/(used by) investing activities	(98,411)	(87,936)	(47,739)	(27,592)	(25,824)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	3,668	1,664	1,679	1,694
Total cash received	-	3,668	1,664	1,679	1,694
Cash used					
Lease liability - principal payments	517	297	297	297	297
Total cash used	517	297	297	297	297
Net cash from/(used by) financing activities	(517)	3,371	1,367	1,382	1,397
Net increase/(decrease) in cash held	(287,951)	(251,339)	(227,928)	(180,130)	(178,661)
Cash and cash equivalents at beginning of reporting period	1,342	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	286,609	251,339	227,928	180,130	178,661
Total cash from Official Public Account	286,609	251,339	227,928	180,130	178,661
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	1,529	1,652	1,664	1,679	1,694
Total new capital appropriations	1,529	1,652	1,664	1,679	1,694
Provided for:					
Purchase of non-financial assets	1,529	1,652	1,664	1,679	1,694
Total Items	1,529	1,652	1,664	1,679	1,694
Funded by capital appropriation					
- ACB (a)	1,587	3,668	1,664	1,679	1,694
TOTAL AMOUNT SPENT	1,587	3,668	1,664	1,679	1,694
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	1,587	3,668	1,664	1,679	1,694
Total cash used to acquire assets	1,587	3,668	1,664	1,679	1,694

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 3.11: Statement of administered asset movements (2021-22 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2021				
Gross book value	45,550	7,233	1,271	54,054
Gross Value - ROU - Additions - By purchase or	-	1,317	108	1,425
Accumulated depreciation/amortisation and impairment	-	(270)	(717)	(987)
Accumulated depreciation/amortisation and impairment - ROU	-	(917)	(54)	(971)
Opening net book balance	45,550	7,363	608	53,521
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	3,190	478	3,668
Total additions	-	3,190	478	3,668
Other movements				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Depreciation/amortisation on ROU	-	(300)	-	(300)
Total other movements	-	(505)	(144)	(649)
As at 30 June 2022				
Gross book value	45,550	10,423	1,749	57,722
Gross book value - ROU	-	1,317	108	1,425
Accumulated depreciation/amortisation and impairment	-	(475)	(861)	(1,336)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,217)	(54)	(1,271)
Closing net book balance	45,550	10,048	942	56,540

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.

Australian Institute of Aboriginal and Torres Strait Islander Studies

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Australian Institute of Aboriginal and Torres Strait Islander Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) can be found in the 2021-22 PB Statements. There has been no change to AIATSIS' strategic direction since the publication of the 2021-22 PB Statements.

1.2 Entity resource statement

The entity resource statement details the resourcing for AIATSIS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: AIATSIS resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Opening balance/cash reserves at 1 July				
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	19,437	19,441	6,828	26,269
Annual appropriations - other services (b)				
Equity injection	74	74	-	74
Total annual appropriations	19,511	19,515	6,828	26,343
Total funds from Government	19,511	19,515	6,828	26,343
Funds from other sources				
Interest	204	-	-	-
Royalties				-
Sale of goods and services	9,305	-	-	-
Other	304	-	-	-
Total funds from other sources	9,813	-	-	-
Total net resourcing for AIATSIS	29,324	19,515	6,828	26,343
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			126	142

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) 2021-2022 and Appropriation Bill (No. 3) 2021-2022*

(b) *Appropriation Act (No. 2) 2021-2022 and Appropriation Bill (No. 4) 2021-2022*

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: AIATSIS 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measure					
Ngurra Cultural Precinct	1.1				
Departmental expenses		6,828	1,682	-	-
Total		6,828	1,682	-	-

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 AIATSIS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Ngurra Cultural Precinct	1.1	6,828	1,682	-	-
Changes in parameters					
net increase		-	18	55	129
Net impact on appropriations for Outcome 1 (departmental)		6,828	1,700	55	129
Total net impact on appropriations for Outcome 1		6,828	1,700	55	129

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 AIATSIS through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1 - Australian Institute of Aboriginal and Torres Strait Islander Studies	19,437	19,441	26,269	6,828
Total departmental	19,437	19,441	26,269	6,828

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	19,437	26,269	21,221	19,634	19,769
Revenues from other independent sources	10,602	17,636	9,436	9,536	9,536
Total expenses for Program 1.1	30,039	43,905	30,657	29,170	29,305
Total expenses for Outcome 1	30,039	43,905	30,657	29,170	29,305
Average staffing level (number)					
	126	142			

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

The decisions made since the PB Statements 2021-22 did not create a new program or materially change existing programs, performance measures have not changed. Full performance information can be found on the AIATSIS' website.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

The AIATSIS is budgeting for a break-even position in 2021-22. The increase in revenue from Government is due to Ngurra Cultural Precinct measure. The Ngurra Cultural Precinct incorporates a National Resting Place and would establish an Aboriginal and Torres Strait Islander Culture and Knowledge Centre.

3.2.2 Budgeted financial statements

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	13,976	15,619	16,081	16,130	16,524
Suppliers	13,430	22,358	13,494	11,919	11,664
Grants	1,167	4,540	-	-	-
Depreciation and amortisation	1,420	1,371	1,069	1,112	1,112
Finance costs	20	17	13	9	5
Write-down and impairment of assets	11	-	-	-	-
Losses from asset sales	15	-	-	-	-
Total expenses	30,039	43,905	30,657	29,170	29,305
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,305	14,767	7,008	7,108	7,108
Interest	204	150	150	150	150
Other	304	2,719	2,278	2,278	2,278
Total own-source revenue	9,813	17,636	9,436	9,536	9,536
Gains					
Other	332	-	-	-	-
Total gains	332	-	-	-	-
Total own-source income	10,145	17,636	9,436	9,536	9,536
Net (cost of)/contribution by services	19,894	26,269	21,221	19,634	19,769
Revenue from Government	19,437	26,269	21,221	19,634	19,769
Surplus/(deficit) attributable to the Australian Government	(457)	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(457)	-	-	-	-

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(524)	11	6	(3)	(10)
plus: depreciation/amortisation					
expenses for ROU assets (a)	43	130	132	132	133
less: lease principal repayments (a)	110	119	126	135	143
Net cash operating surplus/ (deficit)	(457)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,768	1,768	1,768	1,768	1,768
Trade and other receivables	787	787	787	787	787
Other investments	22,402	22,073	21,737	21,393	19,893
Total financial assets	24,957	24,628	24,292	23,948	22,448
Non-financial assets					
Land and buildings	16,401	16,401	15,845	15,288	14,731
Property, plant and equipment	2,896	2,688	3,338	3,946	4,554
Heritage and Cultural Assets	12,049	12,449	12,849	13,249	13,649
Intangibles	2	13	24	35	46
Inventories	205	205	205	205	205
Other non-financial assets	1,069	1,069	1,069	1,069	1,069
Total non-financial assets	32,622	32,825	33,330	33,792	34,254
Total assets	57,579	57,453	57,622	57,740	56,702
LIABILITIES					
Payables					
Suppliers	1,166	1,080	1,294	1,464	486
Other payables	7,151	7,156	7,163	7,172	7,181
Total payables	8,317	8,236	8,457	8,636	7,667
Interest bearing liabilities					
Leases	624	505	379	244	101
Total interest bearing liabilities	624	505	379	244	101
Provisions					
Employee provisions	3,913	3,913	3,913	3,913	3,913
Other provisions	10	10	10	10	10
Total provisions	3,923	3,923	3,923	3,923	3,923
Total liabilities	12,864	12,664	12,759	12,803	11,691
Net assets	44,715	44,789	44,863	44,937	45,011
EQUITY*					
Parent entity interest					
Contributed equity	4,057	4,131	4,205	4,279	4,353
Reserves	16,793	16,793	16,793	16,793	16,793
Retained surplus / (accumulated deficit)	23,865	23,865	23,865	23,865	23,865
Total parent entity interest	44,715	44,789	44,863	44,937	45,011
Total Equity	44,715	44,789	44,863	44,937	45,011

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 2021-22)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021					
Balance carried forward from previous period	23,865	16,793	-	4,057	44,715
Transactions with owners					
<i>Contributions by owners</i>					
Equity Injection - Appropriation	-	-	-	74	74
<i>Sub-total transactions with owners</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>74</i>	<i>74</i>
Estimated closing balance as at 30 June 2022	23,865	16,793	-	4,131	44,789
Closing balance attributable to the Australian Government	23,865	16,793	-	4,131	44,789

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	20,796	28,897	23,358	21,871	22,006
Sale of goods and rendering of services	6,266	12,139	4,871	4,871	4,871
Interest	186	150	150	150	150
Net GST received	1,216	-	-	-	-
Other	344	2,719	2,278	2,278	2,278
Total cash received	28,808	43,905	30,657	29,170	29,305
Cash used					
Employees	13,959	15,619	16,081	16,130	16,524
Suppliers	14,459	22,444	13,280	11,749	12,642
Interest payments on lease liability	20	17	13	9	5
Other	1,167	4,535	(7)	(9)	(9)
Total cash used	29,605	42,615	29,367	27,879	29,162
Net cash from / (used by) operating activities	(797)	1,290	1,290	1,291	143
INVESTING ACTIVITIES					
Cash received					
Investments	2,101	329	336	344	1,500
Total cash received	2,101	329	336	344	1,500
Cash used					
Purchase of property, plant, and equipment and intangibles	1,180	1,574	1,574	1,574	1,574
Total cash used	1,180	1,574	1,574	1,574	1,574
Net cash from / (used by) investing activities	921	(1,245)	(1,238)	(1,230)	(74)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	74	74	74	74	74
Total cash received	74	74	74	74	74
Cash used					
Principal payments on lease liability	110	119	126	135	143
Total cash used	110	119	126	135	143
Net cash from/(used by) financing activities	(36)	(45)	(52)	(61)	(69)
Net increase/(decrease) in cash held	88	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,680	1,768	1,768	1,768	1,768
Cash and cash equivalents at the end of the reporting period	1,768	1,768	1,768	1,768	1,768

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	74	74	74	74	74
Total new capital appropriations	74	74	74	74	74
Provided for:					
Purchase of non-financial assets	74	74	74	74	74
Total Items	74	74	74	74	74
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	74	74	74	74	74
Funded internally from departmental resources (b)	1,190	1,500	1,500	1,500	1,500
TOTAL	1,264	1,574	1,574	1,574	1,574
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,264	1,574	1,574	1,574	1,574
less: gifted assets	84	-	-	-	-
Total cash used to acquire assets	1,180	1,574	1,574	1,574	1,574

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
- (b) Includes the following s74 external receipts:
- sponsorship, subsidy, gifts or similar contribution
 - internally developed assets and
 - proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget Year 2021-22)

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	16,720	6,068	12,049	75	34,912
Gross book value - ROU assets	780	-	-	-	780
Accumulated depreciation/ amortisation and impairment	(926)	(3,172)	-	(73)	(4,171)
Accumulated depreciation/amortisation and impairment - ROU assets	(173)	-	-	-	(173)
Opening net book balance	16,401	2,896	12,049	2	31,348
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	74	-	74
By purchase - other	556	598	326	20	1,500
Total additions	556	598	400	20	1,574
Other movements					
Depreciation/amortisation expense	(424)	(806)	-	(9)	(1,239)
Depreciation/amortisation on ROU assets	(132)	-	-	-	(132)
Total other movements	(556)	(806)	-	(9)	(1,371)
As at 30 June 2022					
Gross book value	17,276	6,666	12,449	95	36,486
Gross book value - ROU assets	780	-	-	-	780
Accumulated depreciation/ amortisation and impairment	(1,350)	(3,978)	-	(82)	(5,410)
Accumulated depreciation/amortisation and impairment - ROU assets	(305)	-	-	-	(305)
Closing net book balance	16,401	2,688	12,449	13	31,551

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) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*, including Collection Development and Acquisition Budget.

Australian Public Service Commission

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Australian Public Service Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Australian Public Service Commission (APSC) can be found in the 2021-22 PB Statements. The APSC also supports the Parliamentary Service Commissioner and the Parliamentary Service Merit Protection Commissioner to undertake statutory functions under the *Parliamentary Service Act 1999*.

As part of the 2021-22 Mid-Year Economic and Fiscal Outlook, the Government announced \$17.8 million for Commonwealth Parliamentary Workplaces – Independent Review and ongoing support measures. This funding includes \$11.1 million over four years for the ASPC to provide corporate services and support to the Parliamentary Workplace Support Service as a function of the Parliamentary Service Commissioner. Partial funding for this measure had already been provided for by the Government.

1.2 Entity resource statement

The entity resource statement details the resourcing for the APSC at Additional Estimates. Table 1.1 outlines the total departmental resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: APSC resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services				
Prior year appropriations available	15,439	14,614	-	14,614
Departmental appropriation (a)	35,470	47,216	2,891	50,107
s74 external revenue (b)	12,304	12,128	-	12,128
Departmental capital budget (c)	408	406	1,800	2,206
Total departmental annual appropriations	63,621	74,364	4,691	79,055
Total departmental resourcing	63,621	74,364	4,691	79,055
Administered				
Total administered special appropriations	4,189	4,361	-	4,361
Total administered resourcing	4,189	4,361	-	4,361
Total resourcing for APSC	67,810	78,725	4,691	83,416
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			212	269

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-22*. Departmental appropriation includes \$1.8 million, which is quarantined to offset an increase in the departmental capital budget.
- (b) Estimated external revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'. Additional Estimates include an increase in departmental capital budget offset by departmental appropriation

Note: As a result of a Machinery of Government transfer reflected in 2021-22 PAES, APSC has received \$3.9 million in departmental appropriation and increased s74 external revenue estimates by \$1.3 million.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: APSC 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measure					
Commonwealth Parliamentary Workplaces – Independent Review and ongoing support measures (a)	1.1				
Departmental expense		2,891	2,735	2,735	2,735
Total		2,891	2,735	2,735	2,735

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.

- (a) Commonwealth Parliamentary Workplaces – Independent Review and ongoing support measures is a cross portfolio measure. Full measure description and package details appear in the 2021-22 Mid-Year Economic and Fiscal Outlook.

1.4 Additional estimates, resourcing and variations to outcomes

Table 1.3 details changes to the resourcing for the APSC at Additional Estimates, by outcome, resulting from new measures and other variations since the 2021-22 Budget.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Commonwealth Parliamentary Workplaces – Independent Review and ongoing support measures	1.1	2,891	2,735	2,735	2,735
Movement of funds					
net increase (a)	1.1	1,800	-	-	-
(net decrease) (a)	1.1	(1,800)	-	-	-
Changes in parameters					
net increase	1.1	-	46	106	250
Other variations					
net increase (b)	1.1	5,216	5,915	5,938	5,958
Administered					
Special appropriations (including Special Accounts)					
Changes in parameters					
net increase	1.2	-	4	13	32
Net impact on appropriations for Outcome 1 (departmental)		8,107	8,696	8,779	8,943
Total net impact on appropriations for Outcome 1		8,107	8,700	8,792	8,975

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

- (a) In 2021-22, \$1.8 million is reclassified from operating to departmental capital budget with no net impact on annual appropriations.
- (b) Other variations reflect the impact of a Machinery of Government transfer from the Digital Transformation Agency including a section 75 determination, and s74 external revenue estimates.

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for APSC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1 - Australian Public Service Commission	35,878	47,622	52,313	4,691
Total departmental	35,878	47,622	52,313	4,691

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	35,470	48,307	49,783	39,588	39,861
s74 External Revenue (a)	12,304	12,128	12,394	12,405	12,412
Expenses not requiring appropriation in the Budget year (b)	2,275	1,781	1,747	1,747	1,747
Departmental total	50,049	62,216	63,924	53,740	54,020
Total expenses for program 1.1	50,049	62,216	63,924	53,740	54,020
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
Remuneration Tribunal Act 1973	4,189	4,361	4,444	4,533	4,615
Administered total	4,189	4,361	4,444	4,533	4,615
Total expenses for program 1.2	4,189	4,361	4,444	4,533	4,615
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,189	4,361	4,444	4,533	4,615
Administered total	4,189	4,361	4,444	4,533	4,615
Departmental expenses					
Departmental appropriation	35,470	48,307	49,783	39,588	39,861
s74 External Revenue (a)	12,304	12,128	12,394	12,405	12,412
Expenses not requiring appropriation in the Budget year (b)	2,275	1,781	1,747	1,747	1,747
Departmental total	50,049	62,216	63,924	53,740	54,020
Total expenses for Outcome 1	54,238	66,577	68,368	58,273	58,635
	2020-21	2021-22			
Average staffing level (number)	212	269			

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below describes the results the APSC plans to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.		
Program 1.1 – Australian Public Service Commission This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS.		
Delivery	To help maintain the APSC at the forefront of best practice public administration, and to do this through high quality advice and the provision of outstanding service to the APS and the Government.	
Performance information		
Year	Performance measure	Targets
2021-22	Lifting the capability of the APS	Build digital capability and support digital ways of working in the APS through delivery of the Digital Profession.
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes (a)	To position the APS workforce for the future to ensure it meets the demands and expectations of the Australian Government and people.	
Material changes to Program 1.1 resulting from the following variations: <ul style="list-style-type: none">• Machinery of Government transfer from the Digital Transformation Agency.		

(a) Refers to the purpose statement in the 2021-22 APSC Corporate Plan.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2021-22 PB Statements. Additional departmental funding has been provided for the Parliamentary Workplace Support Service and a Machinery of Government transfer from the Digital Transformation Agency. Departmental appropriation has also been reclassified as departmental capital in 2021-22.

3.1.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	31,495	38,165	39,893	35,218	35,239
Suppliers	14,763	20,502	20,455	14,946	15,205
Depreciation and amortisation expenses	3,349	3,417	3,457	3,457	3,457
Finance costs	84	132	119	119	119
Write-down and impairment of assets	11	-	-	-	-
Losses from asset sales	9	-	-	-	-
Total expenses	49,711	62,216	63,924	53,740	54,020
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,304	12,128	12,394	12,405	12,412
Other revenue	603	42	43	43	43
Total own-source revenue	12,907	12,170	12,437	12,448	12,455
Total own-source income	12,907	12,170	12,437	12,448	12,455
Net cost of / (contribution by) services	(36,804)	(50,046)	(51,487)	(41,292)	(41,565)
Revenue from Government	35,470	48,307	49,783	39,588	39,861
Surplus/(deficit) attributable to the Australian Government	(1,334)	(1,739)	(1,704)	(1,704)	(1,704)
Total comprehensive income/(loss) attributable to the Australian Government	(1,334)	(1,739)	(1,704)	(1,704)	(1,704)

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(1,334)	(1,739)	(1,704)	(1,704)	(1,704)
plus: depreciation/amortisation of assets					
funded through appropriations (Departmental capital budget funding and/or equity injections) (a)	1,672	1,665	1,665	1,665	1,665
plus: depreciation/amortisation expenses for ROU assets (b)	1,628	1,614	1,654	1,654	1,654
less: lease principal repayments (b)	1,516	1,540	1,615	1,615	1,615
Net cash operating surplus/ (deficit)	450	-	-	-	-

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 3.5 Departmental capital budget statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,424	1,424	1,424	1,424	1,424
Trade and other receivables	20,170	19,828	19,355	19,015	18,674
Total financial assets	21,594	21,252	20,779	20,439	20,098
Non-financial assets					
Land and buildings	12,464	11,991	10,188	7,843	5,498
Property, plant and equipment	1,413	1,197	1,238	1,031	832
Intangibles	456	412	399	382	362
Other non-financial assets	509	509	509	509	509
Total non-financial assets	14,842	14,109	12,334	9,765	7,201
Total assets	36,436	35,361	33,113	30,204	27,299
LIABILITIES					
Payables					
Suppliers payable	3,463	3,459	3,421	3,421	3,421
Other payables	6,974	6,974	6,974	6,974	6,974
Total payables	10,437	10,433	10,395	10,395	10,395
Interest bearing liabilities					
Loans					
Leases	8,047	6,507	5,687	4,072	2,457
Total interest bearing liabilities	8,047	6,507	5,687	4,072	2,457
Provisions					
Employee provisions	9,148	9,148	9,148	9,148	9,148
Other provisions	93	95	-	-	-
Total provisions	9,241	9,243	9,148	9,148	9,148
Total liabilities	27,725	26,183	25,230	23,615	22,000
Net assets	8,711	9,178	7,883	6,589	5,299
EQUITY*					
Parent entity interest					
Contributed equity	3,381	5,587	5,996	6,406	6,820
Reserves	667	667	667	667	667
Retained surplus / (accumulated deficit)	4,663	2,924	1,220	(484)	(2,188)
Total parent entity interest	8,711	9,178	7,883	6,589	5,299
Total Equity	8,711	9,178	7,883	6,589	5,299

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 2021-22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	4,663	667	3,381	8,711
Adjusted opening balance	4,663	667	3,381	8,711
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(1,739)			(1,739)
Total comprehensive income	(1,739)	-	-	(1,739)
Transactions with owners				
Contributions by owners				
Departmental capital budget			2,206	2,206
Sub-total transactions with owners	-	-	2,206	2,206
Estimated closing balance as at 30 June 2022	2,924	667	5,587	9,178
Closing balance attributable to the Australian Government	2,924	667	5,587	9,178

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	33,292	48,649	50,256	39,928	40,202
Sale of goods and rendering of services	15,224	12,128	12,394	12,405	12,412
Net GST received	970	1,548	1,540	-	-
Other	2,008	-	-	-	-
Total cash received	51,494	62,325	64,190	52,333	52,614
Cash used					
Employees	31,977	38,165	39,893	35,218	35,239
Suppliers	16,259	22,012	21,990	14,903	15,162
Interest payments on lease liability	83	130	118	118	118
Other	864	-	-	-	-
Total cash used	49,183	60,307	62,001	50,239	50,519
Net cash from / (used by) operating activities	2,311	2,018	2,189	2,094	2,095
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	876	2,684	983	889	894
Total cash used	876	2,684	983	889	894
Net cash from / (used by) investing activities	(876)	(2,684)	(983)	(889)	(894)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	408	2,206	409	410	414
Total cash received	408	2,206	409	410	414
Cash used					
Principal payments on lease liability	1,516	1,540	1,615	1,615	1,615
Total cash used	1,516	1,540	1,615	1,615	1,615
Net cash from/(used by) financing activities	(1,108)	666	(1,206)	(1,205)	(1,201)
Net increase/(decrease) in cash held	327	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,097	1,424	1,424	1,424	1,424
Cash and cash equivalents at the end of the reporting period	1,424	1,424	1,424	1,424	1,424

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (Departmental capital budget)	408	2,206	409	410	414
Total new capital appropriations	408	2,206	409	410	414
<i>Provided for:</i>					
Purchase of non-financial assets	408	2,206	409	410	414
Total Items	408	2,206	409	410	414
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - Department capital budget (a)	408	2,206	409	410	414
Funded internally from departmental resources (b)	468	478	478	478	-
TOTAL	876	2,684	887	888	414
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	876	2,684	887	888	414
Total cash used to acquire assets	876	2,684	887	888	414

Prepared on Australian Accounting Standards basis.

- (a) Includes purchases from current and previous years departmental capital budgets (DCBs)
- (b) Includes the following sources of funding:
- current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (excluding amounts from DCB);
 - s74 external revenue
 - sponsorship, subsidy, gifts or similar contribution
 - internally developed assets; and
 - proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	5,263	2,267	1,953	9,483
Gross book value - ROU assets	10,926	41	-	10,967
Accumulated depreciation/ amortisation and impairment	(529)	(883)	(1,497)	(2,909)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,196)	(12)	-	(3,208)
Opening net book balance	12,464	1,413	456	14,333
CAPITAL ASSET ADDITIONS				
By purchase - appropriation equity (a)	1,900	81	703	2,684
Total additions	1,900	81	703	2,684
Other movements				
Depreciation/amortisation expense	(774)	(282)	(747)	(1,803)
Depreciation/amortisation on ROU assets	(1,599)	(15)	-	(1,614)
Total other movements	(2,373)	(297)	(747)	(3,417)
As at 30 June 2022				
Gross book value	7,163	2,348	2,656	12,167
Gross book value - ROU assets	10,926	41	-	10,967
Accumulated depreciation/ amortisation and impairment	(1,303)	(1,165)	(2,244)	(4,712)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,795)	(27)	-	(4,822)
Closing net book balance	11,991	1,197	412	13,600

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) 2021-2022* and Appropriation Bill (No. 4) 2021-2022, including Collection Development and Acquisition Budget.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,189	4,361	4,444	4,533	4,615
Net cost of/(contribution by) services	4,189	4,361	4,444	4,533	4,615
Surplus/(deficit) before income tax	(4,189)	(4,361)	(4,444)	(4,533)	(4,615)
Total comprehensive income (loss) attributable to the Australian Government	(4,189)	(4,361)	(4,444)	(4,533)	(4,615)

Prepared on Australian Accounting Standards basis.

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

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

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Employees	4,189	4,361	4,533	4,615	4,693
Total cash used	4,189	4,361	4,533	4,615	4,693
Net cash from / (used by) operating activities	(4,189)	(4,361)	(4,533)	(4,615)	(4,693)
Net increase/(decrease) in cash held	(4,189)	(4,361)	(4,533)	(4,615)	(4,693)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	4,189	4,361	4,533	4,615	4,693
Total cash from Official Public Account	4,189	4,361	4,533	4,615	4,693
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Digital Transformation Agency

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Digital Transformation Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The purpose of the Digital Transformation Agency (DTA) is to provide strategic and policy leadership and investment advice and oversight to drive government digital transformation that delivers benefits to all Australians.

The DTA:

- provides strategic leadership on whole-of-government and shared ICT and digital services, including sourcing and capability development
- delivers policies, standards and platforms for whole-of-government and shared ICT and digital service delivery
- provides advice to agencies and the Government on ICT and digital investment proposals and
- oversees significant ICT and digital investments, assurance policy and framework, and the whole-of-government digital portfolio.

In 2021-22, the DTA will focus on two strategic priorities:

Direction setting

The DTA will:

- Be a trusted advisor on digital and ICT investment decisions and
- Drive strategic whole-of-government digital policy and advice.

Implementation oversight

The DTA will:

- Ensure alignment to digital strategies and priorities and
- Simplify digital procurement to reduce costs and increase reuse.

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

1.2 Entity resource statement

The entity resource statement details the resourcing for the DTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: DTA resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services				
Prior year appropriations available	51,101	51,601	(426)	51,175
Departmental appropriation (a)	86,722	79,785	(2,916)	76,869
s74 External Revenue (b)	48,472	2,170	(1,272)	898
<i>Total departmental annual appropriations</i>	<i>186,295</i>	<i>133,556</i>	<i>(4,614)</i>	<i>128,942</i>
Special accounts (c)				
Opening balance	95,738	96,835	(1,097)	95,738
Non-appropriation receipts	376,133	105,663	54,706	160,369
<i>Total special accounts</i>	<i>471,871</i>	<i>202,498</i>	<i>53,609</i>	<i>256,107</i>
Total departmental resourcing	658,166	336,054	48,995	385,049
Total resourcing for DTA	658,166	336,054	48,995	385,049
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			266	240

Table 1.1: DTA resource statement — Additional Estimates for 2021-22 as at February 2022 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	384,886	107,833	52,536	160,369

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) 2021-2022* and Appropriation Bill (No. 3) 2021-22

(b) Estimated external revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) 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), refer to Table 3.1.

Note: DTA's appropriation was reduced by \$7.6 million under a section 75 determination of the PGPA Act. The following functions were transferred to the below entities:

- Department of Finance to DTA – ICT Investment Approval
- Department of Finance to DTA – Whole of Government Major Office Machines Panel
- DTA to Australia Taxation Office and Services Australia – Digital Identity
- DTA to Services Australia and the Department of the Prime Minister and Cabinet – aus.gov.au
- DTA to Geoscience Australia – NationalMap
- DTA to Department of Finance – Domain Names
- DTA to Australian Bureau of Statistics – data.gov.au
- DTA to Health – COVIDSafe
- DTA to Australian Public Service Commission – Digital Professions

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: PM&C 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
Digital Identity Future Rollout	1.1				
Departmental expenses		-	11,498	10,242	-
Digital Transformation Agency	1.1				
Resource Funding					
Departmental expenses		4,649	18,801	17,909	17,525
Total payment measures		4,649	30,299	28,151	17,525

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 DTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Digital Identity Future Rollout	1.1	-	11,498	10,242	-
Digital Transformation Agency	1.1				
Resource Funding		4,649	18,801	17,909	17,525
Movement of funds					
Machinery of Government	1.1				
net increase		320	320	320	320
(net decrease)	1.1	(7,885)	(5,395)	(5,409)	(5,424)
Changes in parameters					
Changes in Price and Wage Indices	1.1				
net increase		-	34	84	197
Net impact on appropriations for Outcome 1 (departmental)		(2,916)	25,258	23,146	12,618
Total net impact on appropriations for Outcome 1		(2,916)	25,258	23,146	12,618

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 DTA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Digital Transformation Agency	86,722	79,785	76,869	4,649	(7,565)
Total departmental	86,722	79,785	76,869	4,649	(7,565)

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improve the delivery of government services by leading and coordinating whole of government digital and ICT strategies, policies, advice, standards and procurement, as well as supporting the delivery of shared capabilities and services that enable digital transformation

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	26,617	79,785	65,025	56,898	46,502
s74 external revenue (a)	48,472	2,170	846	3,836	4,369
Special accounts (b)					
<i>ICT Coordinated Procurement</i>	42,913	11,006	4,998	1,668	10,193
Expenses not requiring appropriation in the Budget year (c)	2,292	1,298	1,337	1,030	910
Departmental total	120,294	94,259	72,206	63,432	61,974
Total expenses for program 1.1	120,294	94,259	72,206	63,432	61,974

	2020-21	2021-22
Average staffing level (number)	266	240

- (a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.
- (b) Excludes special account pass through costs for 2019-2020 following adoption of *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses and resources received free of charges.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

Outcome 1 – Improve the delivery of government services by leading and coordinating whole of government digital and ICT strategies, policies, advice, standards and procurement, as well as supporting the delivery of shared capabilities and services that enable digital transformation		
Program 1.1 – The objective of this program is to support agency delivery of high volume services, build and contribute to whole-of-government platforms and increase capability of the public service to deliver digital transformation.		
Delivery	During 2021-22 and the forward years, the DTA will: <ul style="list-style-type: none">• Provide advice to government on digital transformation• Support agencies with practical guidance and tools• Lead the vision and strategy for whole-of-government platforms and services that meet customer needs• Coordinate and drive the delivery of whole-of-government platforms and services• Coordinate and drive the development of a secure cloud-based desktop (Protected Utility)• Improve digital and ICT sourcing• Provide advice, guidance and tools to uplift APS capability• Provide training and career development opportunities focused on digital and ICT skills and capabilities• Lead and promote whole-of-government digital governance in line with current guidance and strategies• Lead and coordinate inter-agency collaboration on key digital whole-of-government projects	
Performance information		
Year	Performance measure	Targets
2021-22	Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate modern, efficient, and joined-up government services.	Our leadership drives digital transformation in government and increased user-focus in digital government service delivery.
	Whole-of-government digital platforms, technologies and services reduce costs and duplication, provide better infrastructure for Commonwealth entities, and enhance the user experience.	Increase in, or enhancement of, digital platforms, technologies and services that make government simple, clear and fast.

Outcome 1 – Improve the delivery of government services by leading and coordinating whole of government digital and ICT strategies, policies, advice, standards and procurement, as well as supporting the delivery of shared capabilities and services that enable digital transformation		
Program 1.1 – The objective of this program is to support agency delivery of high volume services, build and contribute to whole-of-government platforms and increase capability of the public service to deliver digital transformation.		
2021-22 (continued)	Sourcing improvements enhance the experience for buyers and sellers of government digital products and services.	Improvements to sourcing of digital products and services drive greater value for money for the APS and more opportunities for Australian businesses, including Small and Medium-sized Enterprises.
	Advice, programs, training and resources delivered improve the digital capability of the APS.	Quality of advice, programs, training and resources supports and builds digital leadership, attracts emerging talent, and increases capability of staff across the APS.
	Collaboration and partnerships nationally and internationally promote digital transformation to improve government services.	Our work increases cooperation and consistent approaches across all levels of government, and increases collaboration nationally and internationally, as well as with industry and other stakeholder groups.
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	Simple, clear and fast public services.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

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 DTA.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Determination - ICT Coordinated Procurement Special Account 2017 - s78 PGPA Act (D)					
2021-22	1	82,484	19,124	(15,182)	86,426
<i>2020-21</i>	<i>1</i>	<i>91,237</i>	<i>404,425</i>	<i>(413,178)</i>	<i>82,484</i>
Total special accounts					
2021-22 Budget estimate		82,484	19,124	(15,182)	86,426
<i>Total special accounts</i>					
<i>2020-21 actual</i>		<i>91,237</i>	<i>404,425</i>	<i>(413,178)</i>	<i>82,484</i>

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There are no significant variations between these statements and the PB Statements, except measures already identified.

3.2.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	36,129	31,886	37,426	35,438	37,991
Suppliers	78,544	58,506	30,900	24,398	20,837
Depreciation and amortisation	5,481	3,705	3,744	3,457	3,044
Finance costs	121	162	136	139	102
Write-down and impairment of assets	19	-	-	-	-
Total expenses	120,294	94,259	72,206	63,432	61,974
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	84,480	20,022	9,438	7,374	20,803
Other revenue	31				
Total own-source revenue	84,511	20,022	9,438	7,374	20,803
Gains					
Sale of assets	3	-	-	-	-
Other gains	159	577	577	557	557
Total gains	162	577	577	557	557
Total own-source income	84,673	20,599	10,015	7,931	21,360
Net cost of / (contribution by) services	(35,621)	(73,660)	(62,191)	(55,501)	(40,614)
Revenue from Government	86,722	76,869	65,025	56,898	46,502
Surplus/(deficit) attributable to the Australian Government	51,101	3,209	2,834	1,397	5,888
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	51,101	3,209	2,834	1,397	5,888

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	51,101	3,209	2,834	1,397	5,888
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,481	721	718	163	163
plus: depreciation/amortisation expenses for ROU assets (b)	-	2,984	3,026	3,294	2,881
less: lease principal repayments (b)	352	2,984	2,986	3,011	3,015
Net cash operating surplus/ (deficit)	56,230	3,930	3,592	1,843	5,917

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	83,478	78,269	75,821	80,814	86,865
Trade and other receivables	72,144	72,144	78,912	68,912	68,778
Total financial assets	155,622	150,413	154,733	149,726	155,643
Non-financial assets					
Land and buildings	16,334	12,883	14,427	11,133	11,436
Property, plant and equipment	1,317	1,063	811	648	485
Other non-financial assets	880	880	880	880	880
Total non-financial assets	18,531	14,826	16,118	12,661	12,801
Total assets	174,153	165,239	170,851	162,387	168,444
LIABILITIES					
Payables					
Suppliers	20,586	20,586	20,586	20,586	20,586
Other payables	39,433	39,445	49,323	42,473	42,473
Total payables	60,019	60,031	69,909	63,059	63,059
Interest bearing liabilities					
Leases	10,740	7,756	9,806	6,795	6,964
Total interest bearing liabilities	10,740	7,756	9,806	6,795	6,964
Provisions					
Employee provisions	11,284	11,284	11,284	11,284	11,284
Other provisions	1,359	1,359	1,359	1,359	1,359
Total provisions	12,643	12,643	12,643	12,643	12,643
Total liabilities	83,402	80,430	92,358	82,497	82,666
Net assets	90,751	84,809	78,493	79,890	85,778
EQUITY*					
Parent entity interest					
Contributed equity	4,914	4,914	4,914	4,914	4,914
Reserves	325	325	325	325	325
Retained surplus / (accumulated deficit)	85,512	79,570	73,254	74,651	80,539
Total parent entity interest	90,751	84,809	78,493	79,890	85,778
Total Equity	90,751	84,809	78,493	79,890	85,778

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	85,512	325	4,914	90,751
Adjusted opening balance	85,512	325	4,914	90,751
Comprehensive income				
Surplus/(deficit) for the period	3,209	-	-	3,209
Total comprehensive income	3,209	-	-	3,209
Distributions to owners				
Other	(9,151)	-	-	(9,151)
Sub-total transactions with owners	(9,151)	-	-	(9,151)
Estimated closing balance as at 30 June 2022	79,570	325	4,914	84,809
Closing balance attributable to the Australian Government	79,570	325	4,914	84,809

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	78,748	76,881	68,135	60,048	48,757
Sale of goods and rendering of services	293,329	160,369	71,039	51,906	51,818
Net GST received	(853)	11,000	4,000	3,000	3,000
Total cash received	371,224	248,250	143,174	114,954	103,575
Cash used					
Employees	34,733	31,886	37,426	35,438	37,991
Suppliers	330,114	198,276	91,924	66,252	51,295
Net GST paid	-	11,000	4,000	3,000	3,000
Interest payments on lease liabilities	2,913	162	136	139	102
External Revenue transferred to the OPA	-	9,151	9,150	2,121	2,121
Other	(74)	-	-	-	-
Total cash used	367,686	250,475	142,636	106,950	94,509
Net cash from / (used by) operating activities	3,538	(2,225)	538	8,004	9,066
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	3	-	-	-	-
Total cash received	3	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	2,661	-	-	-	-
Total cash used	2,661	-	-	-	-
Net cash from / (used by) investing activities	(2,658)	-	-	-	-

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other	(1)	-	-	-	-
Total cash received	(1)	-	-	-	-
Cash used					
Principal payments on lease liability	352	2,984	2,986	3,011	3,015
Other	8,752	-	-	-	-
Total cash used	9,104	2,984	2,986	3,011	3,015
Net cash from/(used by) financing activities	(9,105)	(2,984)	(2,986)	(3,011)	(3,015)
Net increase/(decrease) in cash held	(8,225)	(5,209)	(2,448)	4,993	6,051
Cash and cash equivalents at the beginning of the reporting period	91,703	83,478	78,269	75,821	80,814
Cash and cash equivalents at the end of the reporting period	83,478	78,269	75,821	80,814	86,865

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2021			
Gross book value	8,715	2,255	10,970
Gross book value - ROU assets	16,929	-	16,929
Accumulated depreciation/ amortisation and impairment	(6,236)	(938)	(7,174)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,074)	-	(3,074)
Opening net book balance	16,334	1,317	17,651
Other movements			
Depreciation/amortisation expense	(467)	(254)	(721)
Depreciation/amortisation on ROU assets	(2,984)	-	(2,984)
Total other movements	(3,451)	(254)	(3,705)
As at 30 June 2022			
Gross book value	8,715	2,255	10,970
Gross book value - ROU assets	16,929	-	16,929
Accumulated depreciation/ amortisation and impairment	(6,703)	(1,192)	(7,895)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,058)	-	(6,058)
Closing net book balance	12,883	1,063	13,946

Prepared on Australian Accounting Standards basis.

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 (the NIAA) can be found in the 2021-22 PB Statements. There has been no change to the NIAA's strategic direction since the publication of the PB Statements.

1.2 Entity resource statement

The entity resource statement details the resourcing for the NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: The NIAA resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	62,425	62,425	3,082	65,507
Departmental appropriation (d)	253,432	254,870	21,898	276,768
s74 external revenue (e)	15,348	10,663	(1,027)	9,636
Departmental capital budget (f)	11,841	16,563	(2,654)	13,909
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (a)	3,789	2,060	1,729	3,789
Equity injection	4,951	2,101	-	2,101
<i>Total departmental annual appropriations</i>	<i>351,786</i>	<i>348,682</i>	<i>23,028</i>	<i>371,710</i>
Total departmental resourcing	351,786	348,682	23,028	371,710
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	-	27,330	6,891	34,221
Outcome 1	1,377,196	1,476,108	47,326	1,523,434
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)				
Outcome 1 (h)	3,609	3,635	-	3,635
<i>Total administered annual appropriations</i>	<i>1,380,805</i>	<i>1,507,073</i>	<i>54,217</i>	<i>1,561,290</i>
<i>Total administered special appropriations (i)</i>	<i>464,074</i>	<i>73,427</i>	<i>289</i>	<i>73,716</i>
Special accounts (i)				
Opening balance	24,353	45,800	(2,582)	43,218
Appropriation receipts (j)	412,238	9,730	3,000	12,730
Non-appropriation receipts	1,934,939	1,950,990	5,997	1,956,987
<i>Total special account receipts</i>	<i>2,371,530</i>	<i>2,006,520</i>	<i>6,415</i>	<i>2,012,935</i>
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>	<i>(412,238)</i>	<i>(9,730)</i>	<i>(3,000)</i>	<i>(12,730)</i>
Total administered resourcing	4,628,647	3,596,750	63,921	3,660,671
Total resourcing for NIAA	4,980,433	3,945,432	86,949	4,032,381
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number) (k)			1,154	1,241

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) 2021-2022 and Appropriation Bill (No. 3) 2021-22*

(b) Represents unspent appropriations available from prior year due to the machinery of government changes.

(c) Excludes \$33.824 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Excludes departmental capital budget (DCB).

- (e) Estimated external revenue receipts under section 74 of the PGPA Act.
- (f) Departmental capital budgets are not separately identified in Appropriation 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'.
- (g) *Appropriation Act (No. 2) 2021-2022* and Appropriation Bill (No. 4) 2021-22.
- (h) Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2021-22. 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 2021-22. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment at http://federalfinancialrelations.gov.au/content/npa/community_services/national-partnership/NT_remote_aboriginal_investment_NP.pdf. Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
- (i) For further information on special accounts, refer to Table 3.1.1 Table 3.1: Estimates of special account flows and balances.
- (j) Amounts credited to the special accounts from administered special appropriation relating to the *Aboriginal Land Rights (Northern Territory) Act 1976*, Services for Other Entities and Trust Moneys, and Indigenous Remote Service Delivery Special Account. From 2021-22 expenses relating to *the Aboriginal Land Rights (Northern Territory) Act 1976* special appropriation will be funded from the Aboriginals Benefit Account.
- (k) The projected increase in Average Staffing Levels for 2021-22 is attributable to recruitment activities and the impact of annualising staff who joined the NIAA mid-year in 2020-21.

Note: As a result of a Machinery of Government transfer under section 75 of the PGPA Act, the PAES reflects \$40.0 million in administered appropriations which was transferred to the NIAA from the Department of Agriculture, Water and Environment.

1.2 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures (a)					
Changes to Wage Scheme					
– Remote Engagement Program	1.1, 1.7				
Administered expenses		684	(4,592)	(1,562)	(86)
Departmental expenses		-	-	-	-
Total		684	(4,592)	(1,562)	(86)
Closing the Gap Package (b)	1.3, 1.4, 1.7				
Administered expenses		2,309	15,771	26,786	23,792
Departmental expenses		3,356	6,716	1,888	1,342
Total		5,665	22,487	28,674	25,134
First National Action Plan to Prevent and Respond to Child Sexual Abuse (c) (f)	1.3, 1.7				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Murray-Darling Basin – improving infrastructure and environmental outcomes (d)	1.1, 1.7				
Administered expenses		-	3,270	3,096	3,142
Departmental expenses		314	796	805	826
Total		314	4,066	3,901	3,968
Stage Three of the Wiyi Yani U Thangani (Women's Voices) Project	1.3				
Administered expenses		923	1,113	724	-
Departmental expenses		-	-	-	-
Total		923	1,113	724	-
Aboriginal and Torres Strait Islander Statues in the Parliamentary Triangle (e) (f)	1.7				
Administered expenses		-	-	-	-
Departmental expenses		865	1,730	-	-
Total		865	1,730	-	-
Dawson and Ors v Commonwealth (Community Development Program Class Action) (e) (f)	1.1, 1.7				
Administered expenses		1,579	708	-	-
Departmental expenses		827	3,212	322	-
Total		2,406	3,920	322	-

Table 1.2: Entity 2021-22 measures since Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Development of Future Support for Improved Outcomes of Indigenous Australians in the Northern Territory					
(e) (f) (g)	1.5				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Support for Kapani Warrior (f)	1.1				
Administered expenses		-	-	-	-
Total		-	-	-	-
Total payment measures					
Administered		nfp	nfp	nfp	nfp
Departmental		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp

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.

- (a) Some measures published in the tables of the MYEFO document represent partial funding provided to NIAA. This is because some of the funding had previously been provided for by the Government (the impact on underlying cash had already been recognised). Table 1.3 in this document reflects the full amounts provided to NIAA for all measures.
- (b) The measure Closing the Gap Package is a cross portfolio measure. The full measure description and package details appear in MYEFO under the Cross Portfolio section.
- (c) The lead entity for measure First National Action Plan to Prevent and Respond to Child Sexual Abuse is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.
- (d) The lead entity for measure Murray-Darling Basin – improving infrastructure and environmental outcomes is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in MYEFO under the Agriculture, Water and the Environment portfolio.
- (e) Measure relates to a decision made post MYEFO.
- (f) Funding for measure has previously been provided for by the government (the impact on underlying cash has already been recognised).
- (g) The financials for this measure are 'not for publication' as negotiations are yet to be finalised.

1.3 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 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes to wage Scheme -	1.1				
Remote Engagement Program		684	(4,592)	(1,562)	(86)
Closing the Gap Package	1.3, 1.4	29,753	119,887	105,018	76,195
First National Action Plan to Prevent and Respond to Child Sexual Abuse (a)	1.3	-	886	1,158	350
Murray-Darling Basin - improving infrastructure and environmental outcomes	1.1	-	3,270	3,096	3,142
Stage three of the Wiyi Yani U Thangani (Women's voices) project	1.3	923	1,113	724	-
Support for Kapani Warrior	1.1	1,000	-	-	-
Dawson and Ors v Commonwealth (Community Development Program Class Action) (b)	1.1	1,579	708	-	-
Development of Future Support for Improved Outcomes of Indigenous Australians in the Northern Territory (b) (c)	1.5	nfp	nfp	nfp	nfp
Machinery of Government changes (d)					
(net increase)	1.1	40,000	-	-	-
Changes in parameters					
(net increase)	all	-	-	1,517	6,149
Other variations					
(net increase)	1.1, 1.2	16,800	-	-	-
(net decrease)	1.1	(4,250)	(4,250)	(4,250)	(4,250)
Special appropriations (including Special Accounts)					
Changes in parameters					
(net increase)	1.2	-	146	555	1,168
Other variations					
(net increase)	1.2, 1.5	289	981	1,322	1,235
(net decrease)					
Net impact on appropriations for Outcome 1 (administered)		nfp	nfp	nfp	nfp

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Closing the Gap Package	1.7	15,899	20,430	15,650	11,858
First National Action Plan to Prevent and Respond to Child Sexual Abuse (a)	1.7	415	417	419	210
Murray-Darling Basin - improving infrastructure and environmental outcomes	1.7	314	796	805	826
Dawson and Ors v Commonwealth (Community Development Program Class Action) (b)	1.7	827	3,212	322	-
Aboriginal and Torres Strait Islander Statues in the Parliamentary Triangle (b)	1.7	865	1,730	-	-
Movement of funds (net increase)	1.7	700	-	-	-
Changes in parameters (net increase)		-	268	786	1,811
Other variations (net increase)	1.7	5,224	81	82	82
(net decrease)	1.7	(5,000)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		19,244	26,934	18,064	14,787
Total net impact on appropriations for Outcome 1		nfp	nfp	nfp	nfp

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

- (a) Table 1.3 shows the full amounts of funding provided to NIAA for all measures. This includes funding that had previously been provided for by the Government (the impact on underlying cash had already been recognised), and are not shown in Table 1.2.
- (b) Measure relates to a decision made post MYEFO.
- (c) The financials for this measure are 'not for publication' as negotiations are yet to be finalised.
- (d) Machinery of Government change relates to a transfer of appropriation of \$40.0 million in 2021-22 from the Department of Agriculture, Water and Environment to NIAA, for the transfer of the Aboriginal Water Entitlements Program (AWEP).

1.4 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) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - National Indigenous Australians Agency	-	1,476,108	1,523,435	51,577	(4,250)
Total administered	-	1,476,108	1,523,435	51,577	(4,250)
Departmental programs					
Outcome 1 - National Indigenous Australians Agency	265,273	271,433	290,677	24,244	(5,000)
Total departmental	265,273	271,433	290,677	24,244	(5,000)
Total administered and departmental	265,273	1,747,541	1,814,112	75,821	(9,250)

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 2021–22.

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

The Department of Industry, Science, Energy and Resources transferred the responsibility for Northern Australia functions to the Department of Infrastructure, Transport, Regional Development and Communications. There have also been a number of minor changes to other linked programs and revised linked programs are provided in the following tables.

Attorney-General's Department
<i>Programs</i>
<ul style="list-style-type: none"> Program 1.4 – Justice Services
Contribution to Outcome 1 made by linked programs
<p>The Attorney-General's Department works with the NIAA by supporting the efficient operation of the native title system.</p> <p>The Attorney-General's Department works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance.</p> <p>The Attorney-General's Department contributes to the objectives of the Indigenous Advancement Strategy (IAS) and the justice targets under the National Agreement on Closing the Gap by administering the National Legal Assistance Partnership 2020-25 (NLAP) that includes funding to Aboriginal and Torres Strait Islander legal services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for Aboriginal and Torres Strait Islander Australians. The Attorney-General's Department also provides funding to support the Justice Policy Partnership, which is the first of five policy partnerships under the National Agreement.</p>

Department of Education, Skills and Employment

<i>Programs</i>

- | |
|--|
| <ul style="list-style-type: none">• <i>Program 1.5 Early Learning and Schools Support</i>• <i>Program 4.1 – Employment Services</i> |
|--|

<i>Contribution to Outcome 1 made by linked programs</i>

<p>The Department of Education, Skills and Employment plays a national leadership role in initiatives that contribute to improved access to high quality teaching and learning in early learning and school education for all Australian students, including improving school attendance. The Department of Education, Skills and Employment also fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including Indigenous Australians, into work, meet employer needs and increase Australia’s workforce participation.</p>

Department of Industry, Science, Energy and Resources
--

<i>Programs</i>

- | |
|--|
| <ul style="list-style-type: none">• <i>Program 1.2 – Growing innovative and competitive businesses, industries and regions</i>• <i>Program 1.4 – Growing a stronger Northern Australian economy</i> |
|--|

<i>Contribution to Outcome 1 made by linked programs</i>

<p>The NIAA is implementing initiatives that enable Indigenous Australians to benefit economically from their land. This includes capacity building of native title corporations under the White Paper on Developing Northern Australia. The Department of Industry, Science, Energy and Resources oversees implementation of the White Paper.</p>
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<p>Department of Industry, Science, Energy and Resources is also working with the NIAA on the implementation of a Darwin Indigenous Business and Employment Hub to ensure mainstream business support offerings are accessed.</p>

<p>Department of Industry, Science, Energy and Resources in partnership with the Department of Infrastructure, Transport, Regional Development and Communications is working to deliver a Strengthening Northern Australian Business (SNAB) Advisory Service.</p>

<p>Following the machinery of government change of 2 July 2021, Department of Infrastructure, Transport, Regional Development and Communications became responsible for Northern Australia functions including the Office of Northern Australia and the Northern Australia Infrastructure Facility.</p>

<i>Department of Infrastructure, Transport, Regional Development and Communications</i>
<i>Programs</i> <ul style="list-style-type: none"> <i>Program 1.2 – Growing innovative and competitive businesses, industries and regions</i> <i>Program 1.4 – Growing a stronger Northern Australian economy</i>
<i>Contribution to Outcome 1 made by linked programs</i> <p>Following the machinery of government change of 2 July 2021, the Department of Infrastructure, Transport, Regional Development and Communications became responsible for Northern Australia functions including the Office of Northern Australia and the Northern Australia Infrastructure Facility.</p>

<i>Department of Social Services</i>
<i>Programs</i> <ul style="list-style-type: none"> <i>Program 1.5 – Working Age Payments</i> <i>Program 1.6 – Student Payments</i> <i>Program 2.1 – Families and Communities</i> <i>Program 3.1 – Disability and Carers</i> <i>Program 4.1 – Housing and Homelessness</i>
<i>Contribution to Outcome 1 made by linked programs</i> <p>The Department of Social Services has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to Indigenous families and students to encourage attendance and retention at school. In addition, some payments (i.e. Relocation Scholarships and Student Start-up Loans) are subject to mutual exclusion provisions for some scholarships (i.e. Commonwealth Accommodation Costs Scholarship and Commonwealth Education Costs Scholarship) paid for the same period, which are administered by the NIAA.</p> <p>The Department of Social Services contributes to the IAS by supporting the development of stronger families and more resilient communities by supporting Indigenous families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.</p> <p>The Department of Social Services also contributes to the IAS by supporting eligible Indigenous Australians living in non-remote regions with a disability into work.</p>

The Department of Social Services works with state and territory governments under Safe and Supported: the National Framework for Protecting Australia's Children 2021-2031 (National Framework) to improve outcomes for children and families experiencing disadvantage and/or who are vulnerable. The Department of Social Services is now working closely with state and territory governments, Aboriginal and Torres Strait Islander stakeholders and non-government organisations to develop the National Framework's first five-year action plans, including an Aboriginal and Torres Strait Islander Action Plan.

The Department of Social Services is also leading the implementation of the Commonwealth response to the recommendations and findings of the Royal Commission into the Protection and Detention of Children in the Northern Territory, working closely with the NIAA, in partnership with the Northern Territory Government and non-government organisations and local communities.

The Department of Social Services under the Fourth Action Plan to Reduce Violence against Women and their Children 2019-2022 contributes to address the specific needs of Aboriginal and Torres Strait Islander people affected by violence, including providing greater support for Indigenous women and their children in remote areas and supporting practical intervention programs to work with Indigenous young people and adults at risk of experiencing or committing family violence.

The Department of Social Services conducts the Longitudinal Study of Indigenous Children (LSIC). The study started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants all the way to adulthood. A range of physical, social and economic information about the child and their family is collected annually. Survey results are used to understand what helps Aboriginal and Torres Strait Islander children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Jobs, Land and the Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	726,631	820,671	707,560	701,078	729,373
Total annual administered expenses	726,631	820,671	707,560	701,078	729,373
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory) Act 1976 (a)</i>	391,349	-	-	-	-
Ranger Agreement	1,043	1,059	1,075	1,091	1,108
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	-	10	10	10	10
Total special appropriation expenses	392,392	1,069	1,085	1,101	1,118
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account	-	12	12	12	12
Aboriginals Benefit Account	291,739	338,195	281,440	281,667	281,748
Indigenous Land and Sea Corporation (b) Funding Special Account	54,847	55,848	56,987	58,436	59,884
Total special account expenses	346,586	394,055	338,439	340,115	341,644
Expenses not requiring appropriation in the Budget year (c)	395	8,921	8,485	8,072	8,189
less expenses made from appropriations credited to special accounts	(391,349)	-	-	-	-
Administered total	1,074,655	1,224,716	1,055,569	1,050,366	1,080,324
Total expenses for program 1.1	1,074,655	1,224,716	1,055,569	1,050,366	1,080,324

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	224,665	263,228	237,841	216,149	246,370
Other services (Appropriation Act No. 2 and Bill No. 4) (d)	3,609	3,635	3,635	3,635	-
Total annual administered expenses	228,274	266,863	241,476	219,784	246,370
Special appropriations	-	-	-	-	-
<i>Higher Education Support Act 2003</i>	71,682	72,647	73,738	75,361	77,209
Total special appropriation expenses	71,682	72,647	73,738	75,361	77,209
Special accounts	-	-	-	-	-
Services for Other Entities and Trust	565	1,155	143	-	-
Total special account expenses	565	1,155	143	-	-
Expenses not requiring appropriation in the Budget year (c)	-	2	2	2	-
Administered total	300,521	340,667	315,359	295,147	323,579
Total expenses for program 1.2	300,521	340,667	315,359	295,147	323,579
Program 1.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	266,044	304,472	397,593	370,749	348,874
Total annual administered expenses	266,044	304,472	397,593	370,749	348,874
Special accounts	-	-	-	-	-
Services for Other Entities and Trust	-	177	-	-	-
Expenses not requiring appropriation in the Budget year (b)	-	-	-	-	-
Total special account expenses	-	177	-	-	-
Administered total	266,044	304,649	397,593	370,749	348,874
Total expenses for program 1.3	266,044	304,649	397,593	370,749	348,874

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	53,261	62,143	69,645	73,732	56,455
Services for Other Entities and Trust	-	4,097	2,097	2,097	-
Total special account expenses	-	4,097	2,097	2,097	-
Expenses not requiring appropriation in the Budget year (b)	2,202	-	-	-	-
Administered total	55,463	66,240	71,742	75,829	56,455
Total expenses for program 1.4	55,463	66,240	71,742	75,829	56,455
Program 1.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (e)	59,781	64,310	59,137	167,502	170,216
Total annual administered expenses	59,781	64,310	59,137	167,502	170,216
Special accounts					
Indigenous Remote Service Delivery Special Account	1,536	14,952	24,057	8,225	7,000
Total special account expenses	1,536	14,952	24,057	8,225	7,000
Expenses not requiring appropriation in the Budget year (c)	124	-	-	-	-
less expenses made from appropriations credited to special accounts	(20,888)	(12,730)	(8,500)	(7,000)	(7,000)
Administered total	40,429	66,532	74,694	168,727	170,216
Total expenses for program 1.5	40,429	66,532	74,694	168,727	170,216
Program 1.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,857	8,610	8,751	8,904	10,573
Administered total	4,857	8,610	8,751	8,904	10,573
Total expenses for program 1.6	4,857	8,610	8,751	8,904	10,573
Program 1.7: Program Support					
Departmental expenses					
Departmental appropriation	244,153	276,768	272,021	259,153	256,010
s74 External Revenue (a)	10,259	9,221	9,576	10,085	10,085
Expenses not requiring appropriation in the Budget year (c)	19,891	12,186	12,432	11,609	11,609
Departmental total	274,303	298,175	294,029	280,847	277,704
Total expenses for program 1.7	274,303	298,175	294,029	280,847	277,704

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,275,458	1,459,124	1,421,390	1,370,612	1,391,645
Other services (Appropriation Act No. 2 and Bill No. 4)	-	-	-	-	-
Special appropriations	464,074	73,716	74,823	76,462	78,327
Special accounts	348,687	414,436	364,736	350,437	348,644
Expenses not requiring appropriation in the Budget year (c)	-	-	-	-	-
less expenses made from appropriations credited to special accounts	(412,237)	(12,730)	(8,500)	(7,000)	(7,000)
Administered total	1,675,982	1,934,546	1,852,449	1,790,511	1,811,616
Departmental expenses					
Departmental appropriation	244,153	276,768	272,021	259,153	256,010
s74 External Revenue (f)	10,259	9,221	9,576	10,085	10,085
Expenses not requiring appropriation in the Budget year (c)	19,891	12,186	12,432	11,609	11,609
Departmental total	274,303	298,175	294,029	280,847	277,704
Total expenses for Outcome 1	1,950,285	2,232,721	2,146,478	2,071,358	2,089,320

	2020-21	2021-22
Average staffing level (number)	1,154	1,241

- (a) From 2021-22 expenses relating to the *Aboriginal Land Rights (Northern Territory) Act 1976* will be funded from the Aboriginals Benefit special account.
- (b) The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- (d) Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.609 million to the Northern Territory in 2021-22. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment at
- (e) <<https://federalfinancialrelations.gov.au/agreements/northern-territory-remote-aboriginal-investment>> 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.
- (f) 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.
- (g) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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.

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					
2021-22		9,710	1,895,015	(2,300,563)	403,512	7,674
2020-21		9,793	2,271,158	(2,271,241)	-	9,710
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A) (b)	1					
2021-22		1,024	27	(12)	-	1,039
2020-21		987	37	-	-	1,024
Indigenous Land and Sea Corporation Funding Special Account (A) (c)	1					
2021-22		-	55,848	(55,848)	-	-
2020-21		-	54,847	(54,847)	-	-
IRSD Special Account 2020 (A) (d)	1					
2021-22		30,752	14,730	(14,952)	-	30,530
2020-21		11,400	20,888	(1,536)	-	30,752
NIAA SOETM Special Account 2020 - (A) (d)	1					
2021-22		1,732	4,097	(5,829)	-	-
2020-21		2,173	247	(688)	-	1,732
Total special accounts						
2021-22 Budget estimate		43,218	1,969,717	(2,377,204)	403,512	39,243
<i>Total special accounts</i>						
2020-21 actual		24,353	2,347,177	(2,328,312)	-	43,218

(A) = Administered

(a) Special account by Act - s62 *Aboriginal Land Rights (Northern Territory) Act 1976* - AAO 2013 Department of Social Services to Department of Prime Minister and Cabinet.

(b) Special account by Act - s551-20 *Corporations (Aboriginal and Torres Strait Islander) Act 2006* - AAO 2013 Department of Social Services to Department of Prime Minister and Cabinet.

(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

Departmental financial statements

Since the 2021-22 PB statements, departmental expenses for the 2021-22 financial year have increased by \$21.9m, which is primarily attributable to additional funding provided for a number of measures announced at MYEFO, including \$12.5m in 2021-22 for the Territories Stolen Generations Redress Scheme (as part of the Closing the Gap Package).

Administered financial statements

Administered expenses have also increased since the 2021-22 PB statements, largely due to measures announced at MYEFO. Administered expenses for the 2021-22 financial year have increased by \$93.7m, which includes \$27.4m in 2021-22 for the Territories Stolen Generations Redress Scheme (as part of the Closing the Gap Package). Administered expenses over the forward estimates period (2021-22 to 2024-25) have increased by almost \$400 million since the 2021-22 PB statements, which includes \$262.2 million for the Territories Stolen Generations Redress Scheme.

3.2.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	158,702	159,389	164,251	167,841	170,973
Suppliers	83,274	112,865	105,444	90,413	84,138
Depreciation and amortisation	30,336	24,259	22,832	21,550	21,550
Finance costs (a)	1,893	1,662	1,502	1,043	1,043
Impairment loss on financial instruments	1	-	-	-	-
Write-down and impairment of assets	97	-	-	-	-
Total expenses	274,303	298,175	294,029	280,847	277,704
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	8,280	7,141	7,416	7,810	7,810
Rental income	1,979	2,080	2,160	2,275	2,275
Resources received free of charge	560	377	392	412	412
Total own-source revenue	10,819	9,598	9,968	10,497	10,497
Gains					
Other gains	717	-	-	-	-
Total gains	717	-	-	-	-
Total own-source income	11,536	9,598	9,968	10,497	10,497
Net cost of / (contribution by) services	(262,767)	(288,577)	(284,061)	(270,350)	(267,207)
Revenue from Government	256,800	276,768	272,021	259,153	256,010
Surplus/(deficit) attributable to the Australian Government	(5,967)	(11,809)	(12,040)	(11,197)	(11,197)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	13,397	-	-	-	-
Total other comprehensive income	13,397	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	7,430	(11,809)	(12,040)	(11,197)	(11,197)

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	9,898	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations (b)	12,683	9,954	10,674	10,349	10,349
less: depreciation/amortisation expenses for ROU assets (c)	17,653	14,305	12,158	11,201	11,201
add: principal repayments on leased assets (c)	14,470	12,450	10,792	10,353	10,353
Net cash operating surplus/ (deficit)	(5,968)	(11,809)	(12,040)	(11,197)	(11,197)

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3	3	3	3	3
Trade and other receivables	85,263	83,823	83,763	84,655	84,655
Total financial assets	85,266	83,826	83,766	84,658	84,658
Non-financial assets					
Property, plant and equipment (a)	195,744	180,966	166,939	154,294	140,992
Intangibles	15,751	23,246	26,790	29,916	32,324
Heritage and cultural assets	-	630	2,107	2,107	2,107
Prepayments	2,219	2,219	2,219	2,219	2,219
Total non-financial assets	213,714	207,061	198,055	188,536	177,642
Total assets	298,980	290,887	281,821	273,194	262,300
LIABILITIES					
Payables					
Suppliers	11,713	10,522	10,063	9,702	9,702
Other payables	4,792	4,896	5,044	5,252	5,252
Total payables	16,505	15,418	15,107	14,954	14,954
Interest bearing liabilities					
Leases	118,754	106,304	95,512	85,159	74,806
Total interest bearing liabilities	118,754	106,304	95,512	85,159	74,806
Provisions					
Employee provisions	53,069	54,220	55,850	58,141	58,141
Other provisions	6,685	6,776	6,913	7,109	7,109
Total provisions	59,754	60,996	62,763	65,250	65,250
Total liabilities	195,013	182,718	173,382	165,363	155,010
Net assets	103,967	108,169	108,439	107,831	107,290
EQUITY*					
Parent entity interest					
Contributed equity	95,555	111,565	123,875	134,464	145,120
Retained earnings	(9,046)	(20,855)	(32,895)	(44,092)	(55,289)
Asset revaluation reserve	17,458	17,459	17,459	17,459	17,459
Total parent entity interest	103,967	108,169	108,439	107,831	107,290
Total Equity	103,967	108,169	108,439	107,831	107,290

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 2021-22)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021					
Balance carried forward from previous period	(9,047)	17,459	-	95,555	103,967
Adjusted opening balance	(9,047)	17,459	-	95,555	103,967
Comprehensive income					
Surplus/(deficit) for the period	(11,809)	-	-	-	(11,809)
Total comprehensive income	(11,809)	-	-	-	(11,809)
of which:					
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	-	13,909	13,909
Sub-total transactions with owners	-	-	-	16,010	16,010
Estimated closing balance as at 30 June 2022	(20,856)	17,459	-	111,565	108,168
Closing balance attributable to the Australian Government	(20,856)	17,459	-	111,565	108,168

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services	11,924	9,221	9,576	10,085	10,085
Net GST received	4,532	3,226	2,981	2,776	2,776
Appropriations	261,933	285,989	281,597	269,238	265,174
Total cash received	278,389	298,436	294,154	282,099	278,035
Cash used					
Employees	160,476	159,389	164,251	167,841	170,973
Suppliers	86,560	115,714	108,033	92,777	86,502
Short-term lease rentals	1,795	-	-	-	-
Interest payments on lease liabilities	1,885	1,662	1,502	1,043	1,043
Retained receipts transferred to Official Public Account	15,348	9,221	9,576	10,085	9,164
Total cash used	266,064	285,986	283,362	271,746	267,682
Net cash from operating activities	12,325	12,450	10,792	10,353	10,353
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant, and equipment	5,165	16,010	12,310	10,589	10,656
Total cash used	5,165	16,010	12,310	10,589	10,656
Net cash used by investing activities	5,165	16,010	12,310	10,589	10,656
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	1,162	2,101	2,101	2,101	2,101
Departmental Capital Budget	6,041	13,909	10,209	8,488	8,555
Total cash received	7,203	16,010	12,310	10,589	10,656
Cash used					
Principal payments on lease liabilities	14,471	12,450	10,792	10,353	10,353
Total cash used	14,471	12,450	10,792	10,353	10,353
Net cash from financing activities	(7,268)	3,560	1,518	236	303
Net increase in cash held					
Cash and cash equivalents at the beginning of the reporting period	111	3	3	3	3
Cash and cash equivalents at the end of the reporting period	111	3	3	3	3

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,041	13,909	10,209	8,488	8,555
Equity injections - Bill 2	1,162	2,101	2,101	2,101	2,101
Total new capital appropriations	7,203	16,010	12,310	10,589	10,656
<i>Provided for:</i>					
Purchase of non-financial assets	7,203	16,010	12,310	10,589	10,656
Total Items	7,203	16,010	12,310	10,589	10,656
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	6,041	13,909	10,209	8,488	8,555
Funded by capital appropriation - equity injection (b)	1,162	2,101	2,101	2,101	2,101
TOTAL AMOUNT SPENT	7,203	16,010	12,310	10,589	10,656

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
- (b) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.

Table 3.7: Statement of departmental asset movements (Budget year 2021-22)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000		\$'000	\$'000
As at 1 July 2021						
Gross book value	10,641	72,741	9,156	-	22,713	115,251
Gross book value - ROU assets	798	145,780	3,231	-	-	149,809
Accumulated depreciation/ amortisation and impairment	-	(8,529)	(3,330)	-	(6,962)	(18,821)
Accumulated depreciation/amortisation and impairment - ROU assets	(367)	(32,799)	(1,579)	-	-	(34,745)
Opening net book balance	11,072	177,193	7,478	-	15,751	211,494
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	5	647	-	1,366	2,101
By purchase - appropriation ordinary annual services (b)		36	4,284	630	9,042	13,909
Total additions	-	41	4,931	630	10,408	16,010
Other movements						
Depreciation/amortisation expense	-	(3,250)	(2,949)	-	(3,755)	(9,954)
Depreciation/amortisation on ROU assets	(141)	(13,667)	(497)	-	-	(14,305)
Total other movements	(141)	(16,917)	(3,446)	-	(3,755)	(24,259)
As at 30 June 2022						
Gross book value	10,641	72,782	14,087	630	33,121	131,261
Gross book value - ROU assets	798	145,780	3,231	-	-	149,809
Accumulated depreciation/ amortisation and impairment	-	(11,779)	(6,279)	-	(10,717)	(28,775)
Accumulated depreciation/amortisation and impairment - ROU assets	(508)	(46,466)	(2,076)	-	-	(49,050)
Closing net book balance	10,931	160,317	8,963	630	22,404	203,245

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) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*, including Collection Development and Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* 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)

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	206	159	167	177	184
Suppliers	36,292	64,254	61,874	66,308	69,474
Subsidies - Petrol Sniffing Prevention Strategy	147	190	197	206	209
Grants	1,380,770	1,592,321	1,470,383	1,536,488	1,580,292
Depreciation and amortisation	275	277	244	321	321
Finance costs	6	9	7	9	9
Impairment loss on trade and other receivables	2,518	8,719	8,283	7,869	7,985
Payments associated with Land Councils	256,312	253,921	213,315	213,565	211,199
Payments to Indigenous Land and Sea Corporation (a)	54,847	55,848	56,987	58,436	59,884
Personal benefit payments	-	27,444	104,116	78,232	52,403
Mining withholding tax	10,721	8,272	8,135	8,112	8,061
Total expenses administered on behalf of Government	1,742,094	2,011,414	1,923,708	1,969,723	1,990,021
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	10,215	17,462	17,724	17,989	18,259
Lease income	2,678	-	-	-	-
Indigenous Land and Sea Corporation Funds	54,847	55,848	56,987	58,436	59,884
Other revenue	10,321	16,911	12,911	12,911	10,814
Total non-taxation revenue	78,061	90,221	87,622	89,336	88,957
Total own-source revenue administered on behalf of Government	78,061	90,221	87,622	89,336	88,957
Gains					
Reversal of impairment losses	3,947	-	-	-	-
Other gains	23	-	-	-	-
Total gains administered on behalf of Government	3,970	-	-	-	-
Total own-source income administered on behalf of Government	82,031	90,221	87,622	89,336	88,957
Net cost of/(contribution by) services	1,660,063	1,921,193	1,836,086	1,880,387	1,901,064
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss)	(1,660,063)	(1,921,193)	(1,836,086)	(1,880,387)	(1,901,064)

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	43,219	41,680	25,995	24,785	24,800
Trade receivables and other receivables	17,405	18,408	19,875	21,951	19,403
Term deposits	1,358,900	1,431,136	1,555,464	1,663,778	1,776,776
Total financial assets	1,419,524	1,491,224	1,601,334	1,710,514	1,820,979
Non-financial assets					
Property, plant and equipment (a)	11,458	11,184	10,940	10,619	10,298
Prepayments	200	219	247	285	285
Total non-financial assets	11,658	11,403	11,187	10,904	10,583
Total assets administered on behalf of Government	1,431,182	1,502,627	1,612,521	1,721,418	1,831,562
LIABILITIES					
Payables					
Trade creditors and accruals	4,496	4,496	4,496	4,496	4,496
Grants payable	31,058	31,058	31,058	31,058	31,058
Other payables	3,278	3,278	3,278	3,278	3,278
Total payables	38,832	38,832	38,832	38,832	38,832
Interest bearing liabilities					
Leases	399	327	288	174	57
Total interest bearing liabilities	399	327	288	174	57
Provisions					
Employee provisions	33	33	33	33	33
Total provisions	33	33	33	33	33
Total liabilities administered on behalf of Government	39,264	39,192	39,153	39,039	38,922
Net assets/(liabilities)	1,391,918	1,463,435	1,573,368	1,682,379	1,792,640

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	120,334	178,892	179,695	192,554	285,817
Indigenous Land and Sea Corporation Funding Special Account	54,847	55,848	56,987	58,436	59,884
Lease income receipts	2,735	-	-	-	-
Other	11,578	7,188	3,161	2,966	5,377
Total cash received	189,494	241,928	239,843	253,956	351,078
Cash used					
Employees	196	159	167	177	184
Suppliers	32,720	64,254	61,874	66,308	69,474
Subsidy payments	147	190	197	206	209
Grants payments	1,492,941	1,592,321	1,470,383	1,536,488	1,580,292
Interest payments on lease liabilities	6	9	7	9	9
Payments associated with Land Councils	256,270	262,212	221,478	221,715	219,260
Payments to Indigenous Land and Sea Corporation	54,847	55,848	56,987	58,436	59,884
Personal Benefit Payments	-	27,444	104,116	78,232	52,403
Other	9,162	-	-	-	-
Total cash used	1,846,289	2,002,437	1,915,209	1,961,571	1,981,715
Net cash from / (used by) operating activities	(1,656,795)	(1,760,509)	(1,675,366)	(1,707,615)	(1,630,637)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	1,859,807	1,877,554	1,905,717	1,934,303	1,963,318
Interest on investments and loans	17,068	17,462	17,724	17,989	18,259
Total cash received	1,876,875	1,895,016	1,923,441	1,952,292	1,981,577
Cash used					
Purchase of investments	1,980,700	1,949,790	2,030,045	2,042,617	2,076,316
Total cash used	1,980,700	1,949,790	2,030,045	2,042,617	2,076,316
Net cash from / (used by) investing activities	(103,825)	(54,774)	(106,604)	(90,325)	(94,739)

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liabilities	69	72	39	114	117
Total cash used	69	72	39	114	117
Net cash from/(used by) financing activities	(69)	(72)	(39)	(114)	(117)
Net increase/(decrease) in cash held	(1,760,689)	(1,815,355)	(1,782,009)	(1,798,054)	(1,725,493)
Cash and cash equivalents at beginning of reporting period	24,353	43,219	41,680	25,995	24,785
Cash from Official Public Account for:					
- Appropriations	1,916,134	2,004,297	1,954,984	2,013,799	2,060,177
Total cash from Official Public Account	1,916,134	2,004,297	1,954,984	2,013,799	2,060,177
Cash to Official Public Account for:					
- Appropriations	136,579	178,892	179,695	192,554	285,817
- Special Accounts	55,574	11,589	8,965	24,401	48,852
Total cash to Official Public Account	192,153	190,481	188,660	216,955	334,669
Cash and cash equivalents at end of reporting period	43,219	41,680	25,995	24,785	24,800

Prepared on Australian Accounting Standards basis.

Table 3.11: Statement of administered asset movements (2021-22 Budget year)

	Land	Buildings	Total
	\$'000	\$'000	\$'000
As at 1 July 2021			
Gross book value - ROU assets	11,713	296	12,009
Accumulated depreciation/amortisation and impairment - ROU assets	(449)	(102)	(551)
Opening net book balance	11,264	194	11,458
CAPITAL ASSET ADDITIONS			
Other movements			
Depreciation/amortisation on ROU assets	(224)	(51)	(275)
Total other movements	(224)	(51)	(275)
As at 30 June 2022			
Gross book value - ROU assets	11,712	297	-
Accumulated depreciation/amortisation and impairment - ROU	(673)	(153)	(826)
Closing net book balance	11,039	144	11,183

Prepared on Australian Accounting Standards basis.

National Recovery and Resilience Agency

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National Recovery and Resilience Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Recovery and Resilience Agency (NRRA) was established in direct response to a key recommendation of the Royal Commission into National Natural Disaster Arrangements. The NRRA provides a strong on-the-ground presence and a focus on guiding and empowering locally-led recovery of communities impacted by drought and other natural disasters. It will build on the learnings and experiences of former agencies in responding to floods, bushfires, drought and the impacts of other disasters and emergencies.

The NRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness for future disasters, across all levels of government. Its locally-led approach is underpinned by a national network of Recovery Support Officers, who live and work in communities across Australia. In partnership with states and territories, not-for-profit and private sector partners, these officers lead on the ground Commonwealth engagement for recovery, support ongoing natural disaster and drought resilience, and community engagement activities.

Since the publication of the 2021-22 PB Statements, in addition to delivering new recovery and resilience initiatives, the NRRA has played a key role in supporting the Government's response to the COVID-19 pandemic. In particular, this response has included the delivery of the following support payments to eligible, affected individuals:

- the COVID-19 Disaster Payment, and
- the Pandemic Leave Disaster Payment.

1.2 Entity resource statement

The entity resource statement details the resourcing for the NRRA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: NRRA resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	13,258	11,258	15,458	26,716
Departmental appropriation	36,156	51,375	5,836	57,211
s74 external revenue (b)	145	-	-	-
Departmental capital budget (c)	200	3,416	-	3,416
Total departmental annual appropriations	49,759	66,049	21,294	87,343
Total departmental resourcing	49,759	66,049	21,294	87,343
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	-	-	228,040	228,040
Annual appropriations - other services - new administered expenses (d)				
Outcome 1	-	228,786	66,000	294,786
Annual appropriations - Coronavirus Response - ordinary annual services (e)				
Outcome 1	-	-	2,200,000	2,200,000
Total administered annual appropriations	-	228,786	2,494,040	2,722,826
Total administered special appropriations	-	-	13,071,957	13,071,957
Total administered resourcing	-	228,786	15,565,997	15,794,783
Total resourcing for NRRA	49,759	294,835	15,587,291	15,882,126
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)			82	205

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022*.

(b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

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

(d) Proposed Additional Estimates is inclusive of the amount detailed at item 1 of *Advance to the Finance Minister Determination (No. 2 of 2021-22)*.

(e) *Appropriation (Coronavirus Response) Bills (No. 1 and 2) 2021-22*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Receipt measures					
COVID-19 Response Package - National COVID-19 Disaster Payment Administered revenues	1.5	436,872	-	-	-
COVID-19 Response Package - Pandemic Leave Disaster Payment Extension	1.5	453,714	-	-	-
Administered revenues (a)		890,586	-	-	-
Total		890,586	-	-	-
Total receipt measures					
Administered		890,586	-	-	-
Total		890,586	-	-	-
Payment measures					
COVID-19 Response Package - National COVID-19 Disaster Payment Administered expenses (b)	1.5	13,206,691	-	-	-
COVID-19 Response Package - Pandemic Leave Disaster Payment Extension	1.5	2,156,910	-	-	-
Administered expenses (a)(b)		4,308	4,308	-	-
Rural Financial Counselling Services Drought Communities Small Business Support Program	1.4	5,836	11,766	-	-
Administered expenses		-	50,000	-	-
National Disaster Resilience and Support	1.1 & 1.2	-	-	-	-
Departmental expenses		-	-	-	-
National Disaster Resilience and Support - Emergency Response Fund	1.1 & 1.2	-	-	-	-
Administered expenses (a)		-	-	-	-
Total		15,373,745	66,074	-	-
Total payment measures					
Administered		15,367,909	54,308	-	-
Departmental		5,836	11,766	-	-
Total		15,373,745	66,074	-	-

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.

(a) Measure relates to a decision made post MYEFO.

(b) Includes measures funded through the *Appropriation (Coronavirus Response) Bills (No. 1 and 2) 2021-22*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NRRA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
COVID-19 Response Package - National COVID-19 Disaster Payment (a)(b)	1.5	214,304	-	-	-
COVID-19 Response Package - Pandemic Leave Disaster Payment Extension (a)	1.5	2,156,910	-	-	-
Rural Financial Counselling Services Drought Communities Small Business Support Program	1.4	4,308	4,308	-	-
National Disaster Resilience and Support - Emergency Response Fund	1.2	-	50,000	-	-
Movement of funds					
net increase	1.3	1,400	-	-	-
Changes in parameters					
net increase	1.3	-	2	7	16
net increase	1.4	-	35	71	144
Other variations					
net increase	1.5	117,118	-	-	-
Special appropriations (including Special Accounts)					
Social Security (Administration) Act 1999	1.2	79,570	-	-	-
COVID-19 Disaster Payment (Funding Arrangements) Act 2021	1.5	12,992,387	-	-	-
Net impact on appropriations for Outcome 1 (administered)		15,565,997	54,345	78	160

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Departmental					
Annual appropriations					
National Disaster Resilience and Support	1.1	5,836	11,766	-	-
Changes in parameters					
net increase	1.1	-	39	113	262
Net impact on appropriations for Outcome 1 (departmental)					
		5,836	11,805	113	262
Total net impact on appropriations for Outcome 1					
		15,571,833	66,150	191	422

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

- (a) Includes measures funded through the Appropriation (Coronavirus Response) Bills (No. 1 and 2) 2021-22.
- (b) Inclusive of the amount detailed at item 1 of *Advance to the Finance Minister Determination (No. 2 of 2021-22)*.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NRRRA through Appropriation Bills Nos. 3 and 4 and the Appropriation (COVID-19 Assistance) Bill (No. 1) 2021-2022.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 - National Recovery and Resilience Agency	-	-	228,040	228,040
Total administered	-	-	228,040	228,040
Departmental programs				
Outcome 1 - National Recovery and Resilience Agency	36,356	54,791	60,627	5,836
Total departmental	36,356	54,791	60,627	5,836
Total administered and departmental	36,356	54,791	288,667	233,876

Table 1.5: Appropriation (COVID-19 Assistance) Bill (No. 1) 2021-2022

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 - National Recovery and Resilience Agency	-	-	2,200,000	2,200,000
Total administered	-	-	2,200,000	2,200,000

Section 2: Revisions to outcomes and planned performance

2.1 Changes to program structure

Table 2.1.1: Changes to the program structure since the last portfolio statement

Program Changes

Program No.	Program title	Description of change
1.5	COVID-19 Support	New program created from sub-program component 1.2.6 Pandemic Leave Disaster payment, to also include the COVID-19 Disaster Payment.

Section 3: Budgeted financial statements

2.2 Budgeted expenses and performance for outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: NRRRA - Departmental Outcome 1					
Departmental expenses					
Departmental appropriation	28,764	57,469	51,396	37,771	37,628
Expenses not requiring appropriation in the Budget year (a)	1,474	1,514	1,407	1,184	1,016
Departmental total	30,238	58,983	52,803	38,955	38,644
Total expenses for program 1.1	30,238	58,983	52,803	38,955	38,644
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	621	139,474	59,679	-
Other services (Appropriation Act No. 2 and Bill No. 4)	-	127,475	-	-	-
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	-	79,570	-	-	-
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	-	-	-	-	-
Administered total	-	207,666	139,474	59,679	-
Total expenses for program 1.2	-	207,666	139,474	59,679	-

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.3: Australian Government Resilience, Preparedness and Disaster Reduction					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,400	140,777	169,145	177,372
Other services (Appropriation Act No. 2 and Bill No. 4)	-	59,109	-	-	-
Administered total	-	60,509	140,777	169,145	177,372
Total expenses for program 1.3	-	60,509	140,777	169,145	177,372
Program 1.4: Rural Financial Counselling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	4,308	21,987	17,963	18,286
Other services (Appropriation Act No. 2 and Bill No. 4)	-	29,613	-	-	-
Administered total	-	33,921	21,987	17,963	18,286
Total expenses for program 1.4	-	33,921	21,987	17,963	18,286
Program 1.5: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	221,711	-	-	-
Other services (Appropriation Act No. 2 and Bill No. 4) (b)	-	78,589	-	-	-
Ordinary annual services (Appropriation (Coronavirus Response) Bills (No. 1) 2021-22)	-	2,200,000	-	-	-
Special appropriations					
COVID-19 Disaster Payment (Funding Arrangements) Act 2021	-	12,992,387	-	-	-
Administered total	-	15,492,687	-	-	-
Total expenses for program 1.5	-	15,492,687	-	-	-

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	228,040	302,238	246,787	195,658
Other services (Appropriation Act No. 2 and Bill No. 4) (b)	-	294,786	-	-	-
Ordinary annual services (Appropriation (Coronavirus Response) Bills (No. 1) 2021-22)	-	2,200,000	-	-	-
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	-	79,570	-	-	-
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	-	-	-	-	-
<i>COVID-19 Disaster Payment (Funding Arrangements) Act 2021</i>	-	12,992,387	-	-	-
Administered total	-	15,794,783	302,238	246,787	195,658
Departmental expenses					
Departmental appropriation	28,764	57,469	51,396	37,771	37,628
Expenses not requiring appropriation in the Budget year (a)	1,474	1,514	1,407	1,184	1,016
Departmental total	30,238	58,983	52,803	38,955	38,644
Total expenses for Outcome 1	30,238	15,853,766	355,041	285,742	234,302
	2020-21	2021-22			
Average staffing level (number)	82	205			

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, audit fees and seconded staff provided free of charge from other Commonwealth entities.
- (b) Inclusive of the amount detailed at item 1 of *Advance to the Finance Minister Determination (No. 2 of 2021-22)*.

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

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

Outcome 1 – To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement.		
Program 1.5 – COVID-19 Support		
Delivery	The NRRRA has policy responsibility for and, in conjunction with the Agency’s delivery partner Services Australia, administers the COVID-19 Disaster Payment and Pandemic Leave Disaster Payment to provide timely and targeted payments and support to eligible individuals affected by the COVID-19 pandemic.	
Performance information		
Year	Performance criteria	Targets
2021-22	Australian Government assistance contributes to all hazards recovery and strengthens preparedness for future disasters	<ul style="list-style-type: none">Advice regarding domestic disaster assistance is provided to Government within the required timeframes
2022-23 and beyond	As per 2021-22	As per 2021-22.
Purposes (a)	The purpose of the National Recovery and Resilience Agency is to provide strategic leadership and coordination of the Australian Government’s recovery, resilience and risk reduction assistance to communities affected by disasters and emergencies of all kinds. The Agency advises on and delivers programs that enable communities to recover from and be better positioned to prepare for and respond to disasters and emergencies of all kinds.	
Material changes to Program 1.5 resulting from the following measures:		
<ul style="list-style-type: none">COVID-19 Response Package – National COVID-19 Disaster PaymentCOVID-19 Response Package – Pandemic Leave Disaster Payment Extension		

(a) NRRRA may revise its purpose when developing its 2022-23 Corporate Plan.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	12,437	29,307	31,177	23,575	23,667
Suppliers	16,525	26,579	19,127	13,129	12,998
Depreciation and amortisation	1,067	3,040	2,455	2,220	1,961
Finance costs	10	57	44	31	18
Write-down and impairment of assets	199	-	-	-	-
Total expenses	30,238	58,983	52,803	38,955	38,644
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Services received free of charge	950	54	54	54	54
Other revenue	145	-	-	-	-
Total own-source revenue	1,095	54	54	54	54
Gains					
Other gains	95	-	-	-	-
Total gains	95	-	-	-	-
Total own-source income	1,190	54	54	54	54
Net cost of / (contribution by) services	(29,048)	(58,929)	(52,749)	(38,901)	(38,590)
Revenue from Government	36,156	57,211	51,649	38,070	38,051
Surplus/(deficit) attributable to the Australian Government	7,108	(1,718)	(1,100)	(831)	(539)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	7,108	(1,718)	(1,100)	(831)	(539)

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**

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	7,108	(1,718)	(1,100)	(831)	(539)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	524	1,460	1,353	1,130	962
plus: depreciation/amortisation expenses for ROU assets (b)	543	1,580	1,102	1,090	999
less: lease principal repayments (b)	(550)	(1,322)	(1,355)	(1,389)	(1,422)
Net cash operating surplus/ (deficit)	7,625	-	-	-	-

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 3.5 Departmental capital budget statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	154	154	154	154	154
Trade and other receivables	26,798	26,798	26,798	26,798	26,798
Total financial assets	26,952	26,952	26,952	26,952	26,952
Non-financial assets					
Land and buildings	713	6,388	4,805	3,335	1,956
Property, plant and equipment	1,078	1,870	1,573	1,347	1,209
Intangibles	1,119	945	672	452	312
Other non-financial assets	52	52	52	52	52
Total non-financial assets	2,962	9,255	7,102	5,186	3,529
Total assets	29,914	36,207	34,054	32,138	30,481
LIABILITIES					
Payables					
Suppliers	5,651	5,844	5,902	5,902	5,902
Other payables	397	365	365	365	365
Total payables	6,048	6,209	6,267	6,267	6,267
Interest bearing liabilities					
Leases	1,081	5,676	4,421	3,132	1,810
Total interest bearing liabilities	1,081	5,676	4,421	3,132	1,810
Provisions					
Employee provisions	2,091	1,930	1,872	1,872	1,872
Total provisions	2,091	1,930	1,872	1,872	1,872
Total liabilities	9,220	13,815	12,560	11,271	9,949
Net assets	20,694	22,392	21,494	20,867	20,532
EQUITY*					
Parent entity interest					
Contributed equity	3,380	6,796	6,998	7,202	7,406
Retained surplus / (accumulated deficit)	17,314	15,596	14,496	13,665	13,126
Total parent entity interest	20,694	22,392	21,494	20,867	20,532
Total Equity	20,694	22,392	21,494	20,867	20,532

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 2021-22)

	Retained earnings	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021			
Balance carried forward from previous period	17,314	3,380	20,694
Adjusted opening balance	17,314	3,380	20,694
Comprehensive income			
Surplus/(deficit) for the period	(1,718)	-	(1,718)
Total comprehensive income	(1,718)	-	(1,718)
of which:			
Attributable to the Australian Government	(1,718)	-	(1,718)
Transactions with owners			
Contributions by owners			
Departmental Capital Budget (DCB)	-	3,416	3,416
Sub-total transactions with owners	-	3,416	3,416
Estimated closing balance as at			
30 June 2022	15,596	6,796	22,392
Closing balance attributable to the Australian Government	15,596	6,796	22,392

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	23,343	57,211	51,649	38,070	38,051
Net GST received	410	-	-	-	-
Other	147	-	-	-	-
Total cash received	23,900	57,211	51,649	38,070	38,051
Cash used					
Employees	10,338	29,442	31,235	23,575	23,667
Suppliers	11,405	26,242	18,884	12,943	12,811
Interest payments on lease liability	10	57	44	31	18
s74 external revenue transferred to the OPA	1,568	-	-	-	-
Other	-	148	131	132	133
Total cash used	23,321	55,889	50,294	36,681	36,629
Net cash from / (used by) operating activities	579	1,322	1,355	1,389	1,422
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	1,152	3,416	202	204	204
Total cash used	1,152	3,416	202	204	204
Net cash from / (used by) investing activities	(1,152)	(3,416)	(202)	(204)	(204)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,152	3,416	202	204	204
Total cash received	1,152	3,416	202	204	204
Cash used					
Principal payments on lease liability	550	1,322	1,355	1,389	1,422
Total cash used	550	1,322	1,355	1,389	1,422
Net cash from/(used by) financing activities	602	2,094	(1,153)	(1,185)	(1,218)
Net increase/(decrease) in cash held	29	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	125	154	154	154	154
Cash and cash equivalents at the end of the reporting period	154	154	154	154	154

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	200	3,416	202	204	204
Total new capital appropriations	200	3,416	202	204	204
Provided for:					
Purchase of non-financial assets	200	3,416	202	204	204
Total Items	200	3,416	202	204	204
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	1,152	3,416	202	204	204
TOTAL	1,152	3,416	202	204	204
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,152	3,416	202	204	204
Total cash used to acquire assets	1,152	3,416	202	204	204

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Land & Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	-	987	1,212	2,199
Gross book value - ROU assets	1,094	558	-	1,652
Accumulated depreciation/ amortisation and impairment	-	(252)	(93)	(345)
Accumulated depreciation/amortisation and impairment - ROU assets	(381)	(215)	-	(596)
Opening net book balance	713	1,078	1,119	2,910
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	2,000	1,316	100	3,416
By purchase - appropriation ordinary annual services - ROU assets	5,817	100	-	5,917
Total additions	7,817	1,416	100	9,333
Other movements				
Depreciation/amortisation expense	(725)	(461)	(274)	(1,460)
Depreciation/amortisation on ROU assets	(1,417)	(163)	-	(1,580)
Total other movements	(2,142)	(624)	(274)	(3,040)
As at 30 June 2022				
Gross book value	2,000	2,303	1,312	5,615
Gross book value - ROU assets	6,911	658	-	7,569
Accumulated depreciation/ amortisation and impairment	(725)	(713)	(367)	(1,805)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,798)	(378)	-	(2,176)
Closing net book balance	6,388	1,870	945	9,203

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	-	10,509	9,110	7,478	2,372
Personal benefits	-	15,572,457	-	-	-
Grants	-	211,817	293,128	239,309	193,286
Total expenses administered on behalf of Government	-	15,794,783	302,238	246,787	195,658
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	-	975	151	71	51
Other revenue	-	919,105	-	-	-
Total non-taxation revenue	-	920,080	151	71	51
Total own-source revenue administered on behalf of Government	-	920,080	151	71	51
Total own-source income administered on behalf of Government	-	920,080	151	71	51
Net cost of/(contribution by) services	-	14,874,703	302,087	246,716	195,607
Total comprehensive income (loss) attributable to the Australian Government	-	14,874,703	302,087	246,716	195,607

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	103	103	103	103
Trade and other receivables	-	43,934	26,257	18,469	11,216
Total financial assets	-	44,037	26,360	18,572	11,319
Total assets administered on behalf of Government	-	44,037	26,360	18,572	11,319
Net assets/(liabilities)	-	44,037	26,360	18,572	11,319

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	-	975	151	71	51
Other	-	919,105	-	-	-
Total cash received	-	920,080	151	71	51
Cash used					
Grants	-	211,817	293,128	239,309	193,286
Personal benefits	-	15,572,457	-	-	-
Suppliers	-	10,509	9,110	7,478	2,372
Total cash used	-	15,794,783	302,238	246,787	195,658
Net cash from / (used by) operating activities	-	(14,874,703)	(302,087)	(246,716)	(195,607)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	-	17,059	17,677	7,788	7,253
Total cash received	-	17,059	17,677	7,788	7,253
Cash used					
Advances and loans made	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from / (used by) investing activities	-	17,059	17,677	7,788	7,253
Net increase/(decrease) in cash held	-	(14,857,644)	(284,410)	(238,928)	(188,354)
Cash and cash equivalents at beginning of reporting period	-	-	103	103	103
Cash from Official Public Account for:					
- Appropriations	-	15,794,783	302,238	246,787	195,658
- Transfers from other entities (restructures)	-	103	-	-	-
Total cash from Official Public Account	-	15,794,886	302,238	246,787	195,658
Cash to Official Public Account for:					
- Appropriations	-	937,139	17,828	7,859	7,304
Total cash to Official Public Account	-	937,139	17,828	7,859	7,304
Cash and cash equivalents at end of reporting period	-	103	103	103	103

Prepared on Australian Accounting Standards basis.

Office of National Intelligence

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Office of National Intelligence

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Office of National Intelligence (ONI) can be found in the 2021-22 PB Statements. There has been no change to ONI's strategic direction since the publication of the 2021-22 PB Statements.

1.2 Entity resource statement

The entity resource statement details the resourcing for ONI at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: ONI resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	68,778	52,420	16,173	68,593
Departmental appropriation	91,907	91,844	882	92,726
s74 external revenue (b)	959	1,000	-	1,000
Departmental capital budget (c)	4,172	4,246	869	5,115
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available	2,625	416	2,209	2,625
Equity injection	2,209	904	189	1,093
<i>Total departmental annual appropriations</i>	<i>170,650</i>	<i>150,830</i>	<i>20,322</i>	<i>171,152</i>
Total departmental resourcing	170,650	150,830	20,322	171,152
Administered				
Annual appropriations - ordinary annual services (a)	1,522	4,344	-	4,344
<i>Total administered annual appropriations</i>	<i>1,522</i>	<i>4,344</i>	<i>-</i>	<i>4,344</i>
Total administered resourcing	1,522	4,344	-	4,344
Total resourcing for ONI	172,172	155,174	20,322	175,496
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			266	334

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-22*
- (b) Estimated external revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. 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) 2021-2022* and *Appropriation Bill (No. 4) 2021-22*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measure					
Office of National Intelligence - additional funding	1.1				
Departmental expenses		338	6,149	9,866	11,904
Total		338	6,149	9,866	11,904

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 ONI at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Office of National Intelligence - additional funding	1.1	338	6,149	9,866	11,904
Changes in parameters					
net increase	1.1	-	50	148	338
net increase	1.2	-	34	99	225
Other variations					
net increase	1.1	1,452	2,806	1,373	1,401
net increase	1.2	150	7,711	9,526	49
Net impact on appropriations for Outcome 1 (departmental)		1,940	16,750	21,012	13,917
Total net impact on appropriations for Outcome 1		1,940	16,750	21,012	13,917

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 entity ONI through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available</i>	2021-22 Budget	2021-22 Revised	Additional Estimates
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Administered items				
Outcome 1 - Office of National Intelligence	1,522	4,344	-	-
Total administered	1,522	4,344	-	-
Departmental programs				
Outcome 1 - Office of National Intelligence	96,079	96,090	97,841	1,751
Total departmental	96,079	96,090	97,841	1,751
Total administered	1,522	4,344	-	-

Table 1.5: Appropriation Bill (No. 4) 2021-22

	<i>2020-21 Available</i>	2021-22 Budget	2021-22 Revised	Additional Estimates
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Non-operating				
Equity injections	2,209	904	1,093	189
Total non-operating	2,209	904	1,093	189
Total other services	2,209	904	1,093	189

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	42,430	53,441	55,313	57,689	51,955
Expenses not requiring appropriation in the Budget year (a)	6,131	9,775	9,895	10,003	5,396
Departmental total	48,561	63,216	65,208	67,692	57,351
Total expenses for program 1.1	48,561	63,216	65,208	67,692	57,351
Program 1.2: Coordination and Evaluation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,522	4,344	5,349	5,329	1,000
Administered total	1,522	4,344	5,349	5,329	1,000
Departmental expenses					
Departmental appropriation	28,287	35,627	36,875	38,459	34,636
s74 external revenue (b)	2,576	1,000	1,000	1,000	5,200
Expenses not requiring appropriation in the Budget year (a)	4,088	6,516	6,596	6,669	3,598
Departmental total	34,951	43,143	44,471	46,128	43,434
Total expenses for program 1.2	36,473	47,487	49,820	51,457	44,434

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,522	4,344	5,349	5,329	1,000
Administered total	1,522	4,344	5,349	5,329	1,000
Departmental expenses					
Departmental appropriation	70,717	89,068	92,188	96,148	86,591
s74 external revenue (b)	2,576	1,000	1,000	1,000	5,200
Expenses not requiring appropriation in the Budget year (a)	10,219	16,291	16,491	16,672	8,994
Departmental total	83,512	106,359	109,679	113,820	100,785
Total expenses for Outcome 1	85,034	110,703	115,028	119,149	101,785
	2020-21	2021-22			
Average staffing level (number)	266	334			

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees, and staff secondments received free of charge.
- (b) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

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

The decisions made since the PB Statements 2021-22 did not create a new program or materially change existing programs, performance measures have not changed. Full performance information can be found on the ONI's website.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2020-21 PB Statement, ONI'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 ONI is budgeting for a break-even position in 2021-22 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 2021-22 Budget is due to the new measure – ONI – additional funding.

Administered Financial Statements

There has been no changes administered expenses for 2020-21 since the since the publication of the 2021-22 PB Statements.

3.2.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	49,068	60,059	66,119	67,836	66,918
Suppliers	22,231	33,804	30,938	33,258	24,699
Grants	1,555	-	-	-	-
Depreciation and amortisation	10,156	12,088	12,288	12,469	8,991
Finance costs	483	408	334	257	177
Write-down and impairment of assets	19	-	-	-	-
Total expenses	83,512	106,359	109,679	113,820	100,785
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	2,576	1,000	1,000	1,000	5,200
Total own-source revenue	2,576	1,000	1,000	1,000	5,200
Gains					
Other gains	50	4,200	4,200	4,200	-
Total gains	50	4,200	4,200	4,200	-
Total own-source income	2,626	5,200	5,200	5,200	5,200
Net cost of / (contribution by) services	(80,886)	(101,159)	(104,479)	(108,620)	(95,585)
Revenue from Government	91,907	92,726	95,944	100,127	90,819
Surplus/(deficit) attributable to the Australian Government	11,021	(8,433)	(8,535)	(8,493)	(4,766)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(3)	-	-	-	-
Total other comprehensive income	(3)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	11,018	(8,433)	(8,535)	(8,493)	(4,766)

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	11,018	(8,433)	(8,535)	(8,493)	(4,766)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,937	8,159	8,468	8,649	5,310
plus: depreciation/amortisation expenses for ROU assets (b)	4,219	3,929	3,820	3,820	3,681
less: lease principal repayments (b)	3,870	3,655	3,753	3,976	4,225
Net cash operating surplus/ (deficit)	17,304	-	-	-	-

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 3.5 Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,073	1,073	1,073	1,073	1,073
Trade and other receivables	73,926	73,523	74,441	75,203	75,203
Total financial assets	74,999	74,596	75,514	76,276	76,276
Non-financial assets					
Land and buildings	38,984	34,284	30,287	24,727	18,636
Property, plant and equipment	8,216	7,301	6,043	4,115	5,680
Intangibles	1,810	1,545	2,580	7,027	7,027
Other non-financial assets	2,175	2,175	2,175	2,175	2,175
Total non-financial assets	51,185	45,305	41,085	38,044	33,518
Total assets	126,184	119,901	116,599	114,320	109,794
LIABILITIES					
Payables					
Suppliers	1,271	905	905	905	905
Other payables	936	936	936	936	936
Total payables	2,207	1,841	1,841	1,841	1,841
Interest bearing liabilities					
Leases	25,786	22,131	18,378	14,402	10,177
Total interest bearing liabilities	25,786	22,131	18,378	14,402	10,177
Provisions					
Employee provisions	17,101	17,069	18,002	18,779	18,779
Other provisions	133	128	113	98	98
Total provisions	17,234	17,197	18,115	18,877	18,877
Total liabilities	45,227	41,169	38,334	35,120	30,895
Net assets	80,957	78,732	78,265	79,200	78,899
EQUITY*					
Parent entity interest					
Contributed equity	77,346	83,554	91,622	101,050	105,515
Reserves	897	897	897	897	897
Retained surplus / (accumulated deficit)	2,714	(5,719)	(14,254)	(22,747)	(27,513)
Total parent entity interest	80,957	78,732	78,265	79,200	78,899
Total Equity	80,957	78,732	78,265	79,200	78,899

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	2,714	897	77,346	80,957
Adjusted opening balance	2,714	897	77,346	80,957
Comprehensive income				
Surplus/(deficit) for the period	(8,433)			(8,433)
Total comprehensive income	(8,433)	-	-	(8,433)
of which:				
Attributable to the Australian Government	(8,433)			(8,433)
Transactions with owners				
<i>Distributions to owners</i>				
<i>Contributions by owners</i>				
Equity Injection - Appropriation			1,093	1,093
Departmental Capital Budget (DCB)			5,115	5,115
Sub-total transactions with owners	-	-	6,208	6,208
Estimated closing balance as at 30 June 2022	(5,719)	897	83,554	78,732
Closing balance attributable to the Australian Government	(5,719)	897	83,554	78,732

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	77,148	92,735	95,026	99,365	90,819
Sale of goods and rendering of services	859	1,000	1,000	1,000	1,000
Net GST received	2,215	4,546	4,393	4,910	2,919
Total cash received	80,222	98,281	100,419	105,275	94,738
Cash used					
Employees	45,208	54,082	59,833	60,436	66,918
Suppliers	25,087	35,593	32,109	35,699	20,502
Interest payments on lease liability	483	405	331	254	174
Grants	1,555	-	-	-	-
s74 External Revenue transferred to the OPA	5,098	4,546	4,393	4,910	2,919
Total cash used	77,431	94,626	96,666	101,299	90,513
Net cash from / (used by) operating activities	2,791	3,655	3,753	3,976	4,225
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	50	-	-	-	-
Total cash received	50	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	3,227	6,208	8,068	9,428	4,465
Total cash used	3,227	6,208	8,068	9,428	4,465
Net cash from / (used by) investing activities	(3,177)	(6,208)	(8,068)	(9,428)	(4,465)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,885	6,208	8,068	9,428	4,465
Total cash received	3,885	6,208	8,068	9,428	4,465
Cash used					
Principal payments on lease liability	3,699	3,655	3,753	3,976	4,225
Total cash used	3,699	3,655	3,753	3,976	4,225
Net cash from/(used by) financing activities	186	2,553	4,315	5,452	240
Net increase/(decrease) in cash held	(200)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,273	1,073	1,073	1,073	1,073
Cash and cash equivalents at the end of the reporting period	1,073	1,073	1,073	1,073	1,073

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	4,172	5,115	5,840	4,381	4,460
Equity injections - Act No. 2 and Bill 4	2,209	1,093	2,228	5,047	5
Total new capital appropriations	6,381	6,208	8,068	9,428	4,465
Provided for:					
Purchase of non-financial assets	6,381	6,208	8,068	9,428	4,465
Total Items	6,381	6,208	8,068	9,428	4,465
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	1,093	2,228	5,047	5
Funded by capital appropriation - DCB (b)	5,712	5,115	5,840	4,381	4,460
TOTAL	5,712	6,208	8,068	9,428	4,465
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,712	6,208	8,068	9,428	4,465
less: ROU Additions	(2,485)	-	-	-	-
Total cash used to acquire assets	3,227	6,208	8,068	9,428	4,465

Prepared on Australian Accounting Standards basis.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	18,963	12,605	9,750	41,318
Gross book value - ROU assets	33,257	-	-	33,257
Accumulated depreciation/ amortisation and impairment	(5,018)	(4,389)	(7,940)	(17,347)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,218)	-	-	(8,218)
Opening net book balance	38,984	8,216	1,810	49,010
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	1,093	-	1,093
By purchase - appropriation ordinary annual services (b)	1,869	1,746	1,500	5,115
Total additions	1,869	2,839	1,500	6,208
Other movements				
Depreciation/amortisation expense	(2,640)	(3,754)	(1,765)	(8,159)
Depreciation/amortisation on ROU assets	(3,929)	-	-	(3,929)
Total other movements	(6,569)	(3,754)	(1,765)	(12,088)
As at 30 June 2022				
Gross book value	20,832	15,444	11,250	47,526
Gross book value - ROU assets	33,257	-	-	33,257
Accumulated depreciation/ amortisation and impairment	(7,658)	(8,143)	(9,705)	(25,506)
Accumulated depreciation/amortisation and impairment - ROU assets	(12,147)	-	-	(12,147)
Closing net book balance	34,284	7,301	1,545	43,130

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) 2021-2022* and Appropriation Bill (No. 4) 2021-2022, including Collection Development and Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and Appropriation Bill (No. 3) 2021-2022 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	572	142	147	179	-
Grants	950	4,202	5,202	5,150	1,000
Total expenses administered on behalf of Government	1,522	4,344	5,349	5,329	1,000
Net cost of/(contribution by) services	(1,522)	(4,344)	(5,349)	(5,329)	(1,000)
Surplus/(deficit) after income tax	(1,522)	(4,344)	(5,349)	(5,329)	(1,000)
Total comprehensive income (loss) attributable to the Australian Government	(1,522)	(4,344)	(5,349)	(5,329)	(1,000)

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	95	-	-	-	-
Total financial assets	95	-	-	-	-
Total assets administered on behalf of Government	95	-	-	-	-
Net assets/(liabilities)	95	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	950	4,202	5,202	5,150	1,000
Suppliers	572	142	147	179	-
Net GST paid	95				
Total cash used	1,617	4,344	5,349	5,329	1,000
Net cash from / (used by) operating activities	(1,617)	(4,344)	(5,349)	(5,329)	(1,000)
Net increase/(decrease) in cash held	(1,617)	(4,344)	(5,349)	(5,329)	(1,000)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	1,617	4,344	5,349	5,329	1,000
Total cash from Official Public Account	1,617	4,344	5,349	5,329	1,000
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Office of the Official Secretary to the Governor-General

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Office of the Official Secretary to the Governor-General

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Office of the Official Secretary to the Governor-General (OOSGG) can be found in the 2021-22 PB Statements. There has been no change to OOSGG's strategic direction since the publication of the 2021-22 PB Statements.

1.2 Entity resource statement

The entity resource statement details the resourcing for OOSGG at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: OOSGG resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	5,322	6,894	-	6,894
Departmental appropriation	14,292	15,705	247	15,952
s74 external revenue (b)	465	171	-	171
Departmental capital budget (c)	1,868	6,149	-	6,149
<i>Total departmental annual appropriations</i>	<i>21,947</i>	<i>28,919</i>	<i>247</i>	<i>29,166</i>
Total departmental resourcing	21,947	28,919	247	29,166
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	467	67	-	67
Outcome 1	2,458	4,510	-	4,510
Administered capital budget (d)	3,304	2,707	-	2,707
<i>Total administered annual appropriations</i>	<i>6,229</i>	<i>7,284</i>	<i>-</i>	<i>7,284</i>
<i>Total administered special appropriations</i>	<i>495</i>	<i>495</i>	<i>-</i>	<i>495</i>
Total administered resourcing	6,724	7,779	-	7,779
Total resourcing for OOSGG	28,671	36,698	247	36,945
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			79	88

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-22*
- (b) Estimated external revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measure					
Australian Honours and Awards – Promotion of the Order of Australia	1.1				
Departmental expenses		247	487	490	493
Total		247	487	490	493

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 OOSGG at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in parameters					
net increase	1.1	-	85	94	106
Net impact on appropriations for Outcome 1 (administered)		-	85	94	106
Outcome 1					
Departmental					
Annual appropriations					
Australian Honours and Awards – Promotion of the Order of Australia	1.1	247	487	490	493
Changes in parameters					
net increase	1.1	-	32	90	166
Net impact on appropriations for Outcome 1 (departmental)		247	519	580	659
Total net impact on appropriations for Outcome 1		247	604	674	765

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1 - Office of the Official Secretary to the Governor-General	16,160	21,854	22,101	247
Total departmental	16,160	21,854	22,101	247

Section 2: Revisions to outcomes and planned performance

2.2 Budgeted expenses and performance for outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Support for the Governor-General and Official Activities					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,148	4,510	3,086	2,666	1,720
Special appropriations					
Special appropriation Governor-General	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,874	1,985	1,985	1,985	1,639
Administered total	3,517	6,990	5,566	5,146	3,854
Departmental expenses					
Departmental appropriations	13,863	15,952	15,671	15,376	15,524
s74 external revenue (b)	258	171	171	171	-
Expenses not requiring appropriation in the Budget year (a)	817	567	567	567	621
Departmental total	14,938	16,690	16,409	16,114	16,145
Total expenses for program 1.1	18,455	23,680	21,975	21,260	19,999
	2020-21	2021-22			
Average staffing level (number)	79	88			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

(b) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

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

Performance criteria for Outcome 1

The decisions made since the PB Statements 2021-22 did not create a new program or materially change existing programs, performance measures have not changed. Full performance information can be found on the OOSGG's website.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Notable changes in the financial statements of the OOSGG since the 2021-22 PB Statements are as a result of additional departmental funding the Office received to increase public engagement with the Order of Australia. The Government will provide \$1.8 million over four years from 2021-22 and \$0.5 million per year ongoing towards this measure.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	9,108	10,281	10,263	9,944	9,588
Suppliers	5,265	5,927	5,664	5,688	6,021
Depreciation and amortisation	558	482	482	482	536
Losses from asset sales	7	-	-	-	-
Total expenses	14,938	16,690	16,409	16,114	16,145
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	258	171	171	171	-
Total own-source revenue	258	171	171	171	-
Gains					
Other gains	252	85	85	85	85
Total gains	252	85	85	85	85
Total own-source income	510	256	256	256	85
Net cost of / (contribution by) services	(14,428)	(16,434)	(16,153)	(15,858)	(16,060)
Revenue from Government	14,292	15,952	15,671	15,376	15,524
Surplus/(deficit) attributable to the Australian Government	(136)	(482)	(482)	(482)	(536)
Total comprehensive income/(loss) attributable to the Australian Government	(136)	(482)	(482)	(482)	(536)

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**

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(136)	(482)	(482)	(482)	(536)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	557	482	482	482	536
plus: depreciation/amortisation expenses for ROU assets (b)	1	-	-	-	-
less: lease principal repayments (b)	(1)	-	-	-	-
Net cash operating surplus/ (deficit)	423	-	-	-	-

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 3.5 Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	197	197	197	197	197
Trade and other receivables	6,982	6,982	6,982	6,982	6,982
Total financial assets	7,179	7,179	7,179	7,179	7,179
Non-financial assets					
Land and buildings	2	2	2	2	2
Property, plant and equipment	2,021	7,784	8,169	8,106	8,022
Intangibles	532	436	416	398	350
Inventories	34	34	34	34	34
Other non-financial assets	224	224	224	224	224
Total non-financial assets	2,813	8,480	8,845	8,764	8,632
Total assets	9,992	15,659	16,024	15,943	15,811
LIABILITIES					
Payables					
Suppliers	1,428	1,428	1,428	1,428	1,428
Other payables	166	166	166	166	166
Total payables	1,594	1,594	1,594	1,594	1,594
Interest bearing liabilities					
Leases	4	4	4	4	4
Total interest bearing liabilities	4	4	4	4	4
Provisions					
Employee provisions	2,844	2,844	2,844	2,844	2,844
Total provisions	2,844	2,844	2,844	2,844	2,844
Total liabilities	4,442	4,442	4,442	4,442	4,442
Net assets	5,550	11,217	11,582	11,501	11,369
EQUITY*					
Parent entity interest					
Contributed equity	5,139	11,288	12,135	12,536	12,940
Reserves	621	621	621	621	621
Retained surplus / (accumulated deficit)	(210)	(692)	(1,174)	(1,656)	(2,192)
Total parent entity interest	5,550	11,217	11,582	11,501	11,369
Total Equity	5,550	11,217	11,582	11,501	11,369

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(210)	621	5,139	5,550
Adjusted opening balance	(210)	621	5,139	5,550
Comprehensive income				
Surplus/(deficit) for the period	(482)	-	-	(482)
Total comprehensive income	(482)	-	-	(482)
of which:				
Attributable to the Australian Government	(482)	-	-	(482)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	6,149	6,149
Sub-total transactions with owners	-	-	6,149	6,149
Estimated closing balance as at				
30 June 2022	(692)	621	11,288	11,217
Closing balance attributable to				
the Australian Government	(692)	621	11,288	11,217

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,830	15,952	15,671	15,376	15,524
Net GST received	(109)	-	-	-	-
Other	149	171	171	171	-
Total cash received	12,870	16,123	15,842	15,547	15,524
Cash used					
Employees	8,841	10,281	10,263	9,944	9,588
Suppliers	5,070	5,842	5,579	5,603	5,936
Total cash used	13,911	16,123	15,842	15,547	15,524
Net cash from / (used by) operating activities	(1,041)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	6	-	-	-	-
Total cash received	6	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	833	6,149	847	401	404
Total cash used	833	6,149	847	401	404
Net cash from / (used by) investing activities	(827)	(6,149)	(847)	(401)	(404)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,868	6,149	847	401	404
Total cash received	1,868	6,149	847	401	404
Cash used					
Principal payments on lease liability	(1)	-	-	-	-
Other	(108)	-	-	-	-
Total cash used	(109)	-	-	-	-
Net cash from/(used by) financing activities	1,977	6,149	847	401	404
Net increase/(decrease) in cash held	109	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	88	197	197	197	197
Cash and cash equivalents at the end of the reporting period	197	197	197	197	197

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,868	6,149	847	401	404
Total new capital appropriations	1,868	6,149	847	401	404
Provided for:					
Purchase of non-financial assets	1,868	6,149	847	401	404
Total Items	1,868	6,149	847	401	404
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	833	6,149	847	401	404
TOTAL	833	6,149	847	401	404
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	833	6,149	847	401	404
Total cash used to acquire assets	833	6,149	847	401	404

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	-	2,795	1,160	3,955
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(774)	(628)	(1,402)
Accumulated depreciation/amortisation and impairment - ROU assets	(3)	-	-	(3)
Opening net book balance	2	2,021	532	2,555
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	6,136	13	6,149
Total additions	-	6,136	13	6,149
Other movements				
Depreciation/amortisation expense	-	(373)	(109)	(482)
Total other movements	-	(373)	(109)	(482)
As at 30 June 2022				
Gross book value	-	8,931	1,173	10,104
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(1,147)	(737)	(1,884)
Accumulated depreciation/amortisation and impairment - ROU assets	(3)	-	-	(3)
Closing net book balance	2	7,784	436	8,222

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,148	4,510	3,086	2,666	1,720
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,843	1,985	1,985	1,985	1,639
Write-down and impairment of assets	33	-	-	-	-
Total expenses administered on behalf of Government	3,519	6,990	5,566	5,146	3,854
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	26	38	38	38	30
Total non-taxation revenue	26	38	38	38	30
Total own-source revenue administered on behalf of Government	26	38	38	38	30
Gains					
Reversal of previous asset write-downs and impairments	2	-	-	-	-
Total gains administered on behalf of Government	2	-	-	-	-
Total own-source income administered on behalf of Government	28	38	38	38	30
Net cost of/(contribution by) services	3,491	6,952	5,528	5,108	3,824
Surplus/(deficit) before income tax	(3,491)	(6,952)	(5,528)	(5,108)	(3,824)
Surplus/(deficit) after income tax	(3,491)	(6,952)	(5,528)	(5,108)	(3,824)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	12,850	-	-	-	-
Total other comprehensive income	12,850	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	9,359	(6,952)	(5,528)	(5,108)	(3,824)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,116	1,116	1,116	1,116	1,116
Trade and other receivables	253	253	253	253	253
Total financial assets	1,369	1,369	1,369	1,369	1,369
Non-financial assets					
Land and buildings	164,823	165,393	166,043	166,701	168,102
Property, plant and equipment	1,422	1,641	1,673	1,699	1,654
Inventories	3,078	3,078	3,078	3,078	3,078
Total non-financial assets	169,323	170,112	170,794	171,478	172,834
Total assets administered on behalf of Government	170,692	171,481	172,163	172,847	174,203
LIABILITIES					
Payables					
Suppliers	1,301	1,301	1,301	1,301	1,301
Total payables	1,301	1,301	1,301	1,301	1,301
Total liabilities administered on behalf of Government	1,301	1,301	1,301	1,301	1,301
Net assets/(liabilities)	169,391	170,180	170,862	171,546	172,902

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	-	38	38	38	30
Total cash received	-	38	38	38	30
Cash used					
Personal benefits	495	495	495	495	495
Suppliers	1,170	4,510	3,086	2,666	1,720
Other	28	-	-	-	-
Total cash used	1,693	5,005	3,581	3,161	2,215
Net cash from / (used by) operating activities	(1,693)	(4,967)	(3,543)	(3,123)	(2,185)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,758	2,774	2,667	2,669	2,995
Total cash used	3,758	2,774	2,667	2,669	2,995
Net cash from / (used by) investing activities	(3,758)	(2,774)	(2,667)	(2,669)	(2,995)
FINANCING ACTIVITIES					
Cash used					
Other	134	-	-	-	-
Total cash used	134	-	-	-	-
Net cash from/(used by) financing activities	(134)	-	-	-	-
Net increase/(decrease) in cash held	(5,585)	(7,741)	(6,210)	(5,792)	(5,180)
Cash and cash equivalents at beginning of reporting period	1	1,116	1,116	1,116	1,116
Cash from Official Public Account for:					
- Appropriations	7,250	7,779	6,248	5,830	5,210
Total cash from Official Public Account	7,250	7,779	6,248	5,830	5,210
Cash to Official Public Account for:					
- Appropriations	(550)	(38)	(38)	(38)	(30)
Total cash to Official Public Account	(550)	(38)	(38)	(38)	(30)
Cash and cash equivalents at end of reporting period	1,116	1,116	1,116	1,116	1,116

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	3,304	2,707	2,667	2,669	2,995
Total new capital appropriations	3,304	2,707	2,667	2,669	2,995
Provided for:					
Purchase of non-financial assets	3,304	2,707	2,667	2,669	2,995
Total Items	3,304	2,707	2,667	2,669	2,995
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	3,758	2,774	2,667	2,669	2,995
TOTAL	3,758	2,774	2,667	2,669	2,995
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	3,758	2,774	2,667	2,669	2,995
Total cash used to acquire assets	3,758	2,774	2,667	2,669	2,995

Prepared on Australian Accounting Standards basis.

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

Table 3.11: Statement of administered asset movements (2021-22 Budget year)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	114,850	53,277	1,600	169,727
Accumulated depreciation/amortisation and impairment	-	(3,304)	(178)	(3,482)
Opening net book balance	114,850	49,973	1,422	166,245
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	2,497	277	2,774
Total additions	-	2,497	277	2,774
Other movements				
Depreciation/amortisation expense	-	(1,927)	(58)	(1,985)
Total other movements	-	(1,927)	(58)	(1,985)
As at 30 June 2022				
Gross book value	114,850	55,774	1,877	172,501
Accumulated depreciation/amortisation and impairment	-	(5,231)	(236)	(5,467)
Closing net book balance	114,850	50,543	1,641	167,034

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.

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 2021-22 PB Statements. There has been no change to OPH's strategic direction since the publication of the 2021-22 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 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: OPH resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Opening balance/cash reserves at 1 July	9,853	5,417	-	5,417
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	16,879	13,569	-	13,569
Annual appropriations - other services (b)				
Equity injection	196	2,094	3,000	5,094
Total annual appropriations	17,075	15,663	3,000	18,663
Amounts received from related entities (c)				
Amounts from portfolio department	1,867	-	-	-
Total amounts received from related entities	1,867	-	-	-
Total funds from Government	18,942	15,663	3,000	18,663
Funds from other sources				
Sale of goods and services	2,041	2,010	-	2,010
Total funds from other sources	2,041	2,010	-	2,010
Total net resourcing for OPH	30,836	23,090	3,000	26,090
			<i>Actual</i>	
			<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)			70	72

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022*.
- (b) *Appropriation Act (No. 2) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*.
- (c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the Corporate Commonwealth entity (for example, a grant awarded to a Corporate Commonwealth entity from one of its portfolio department's administered programs).

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: PM&C 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measure					
Old Parliament House - capital works	1.1				
Departmental expenses		3,000	-	-	-
Total		3,000	-	-	-

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 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Old Parliament House - capital works	1.1	3,000	-	-	-
Changes in parameters					
net increase		-	12	32	60
Net impact on appropriations for Outcome 1 (departmental)		3,000	12	32	60
Total net impact on appropriations for Outcome 1		3,000	12	32	60

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 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1 - Old Parliament House	16,879	13,569	13,569	-
Total departmental	16,879	13,569	13,569	-

Table 1.5: Appropriation Bill (No. 4) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Non-operating				
Equity injections				
Outcome 1 - Old Parliament House	196	2,094	5,094	3,000
Total non-operating	-	2,094	5,094	3,000

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 education programs.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Old Parliament House					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	16,879	13,569	14,946	14,296	14,286
Payment from related entities	1,867	-	-	-	-
Expenses not requiring appropriation in the budget year (a)	396	5,486	4,067	4,374	3,907
Revenues from other independent sources	2,041	2,010	2,813	2,817	2,656
Total expenses for Program 1.1	21,183	21,065	21,826	21,487	20,849
Average staffing level (number)					
	70	72			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

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.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Notable changes in the financial statements of OPH since the 2020-21 PB Statements is a result of the additional capital funding support provided for the remediation of the roof.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forw ard estimate	2023-24 Forw ard estimate	2024-25 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	7,682	7,926	8,082	8,206	8,371
Suppliers	7,709	6,190	6,746	6,523	5,719
Depreciation and amortisation	7,999	6,949	6,999	6,758	6,758
Write-down and impairment of assets	21	-	-	-	-
Total expenses	23,411	21,065	21,827	21,487	20,848
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	266	662	841	842	906
Interest	30	-	-	-	-
Rental income	1,002	1,348	1,972	1,975	1,750
Other	4,129	-	-	-	-
Total own-source revenue	5,427	2,010	2,813	2,817	2,656
Gains					
Other	227	-	-	-	-
Total gains	227	-	-	-	-
Total own-source income	5,654	2,010	2,813	2,817	2,656
Net (cost of)/contribution by services	17,757	19,055	19,014	18,670	18,192
Revenue from Government	16,879	13,569	14,946	14,296	14,286
Surplus/(deficit) attributable to the Australian Government	(878)	(5,486)	(4,068)	(4,374)	(3,906)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	2,561	-	-	-	-
Total other comprehensive income	2,561	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	1,683	(5,486)	(4,068)	(4,374)	(3,906)

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	1,683	(5,486)	(4,068)	(4,374)	(3,906)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations (a)	6,875	6,200	6,201	6,200	6,200
plus: depreciation/amortisation expenses for ROU assets (b)	223	223	223	223	223
less: lease principal repayments (b)	444	458	472	228	228
Net cash operating surplus/ (deficit)	8,337	479	1,884	1,821	2,289

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 3.5 Departmental capital budget statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,652	7,871	8,230	7,728	7,694
Trade and other receivables	289	289	289	289	289
Total financial assets	7,941	8,160	8,519	8,017	7,983
Non-financial assets					
Heritage and Cultural Assets	107,988	106,906	106,734	105,397	102,504
Property Plant and Equipment	3,552	3,642	3,620	3,843	3,843
Intangibles	1,505	1,728	1,733	1,733	1,733
Inventories	53	53	53	53	53
Other non-financial assets	116	116	116	116	116
Total non-financial assets	113,214	112,445	112,256	111,142	108,249
Total assets	121,155	120,605	120,775	119,159	116,232
LIABILITIES					
Payables					
Suppliers	329	329	329	329	329
Other payables	264	264	264	264	264
Total payables	593	593	593	593	593
Interest bearing liabilities					
Leases	1,319	1,161	998	770	542
Total interest bearing liabilities	1,319	1,161	998	770	542
Provisions					
Employee provisions	1,955	1,955	1,955	1,955	1,955
Other provisions					
Total provisions	1,955	1,955	1,955	1,955	1,955
Total liabilities	3,867	3,709	3,546	3,318	3,090
Net assets	117,288	116,896	117,229	115,841	113,142
EQUITY*					
Parent entity interest					
Contributed equity	108,592	113,686	118,087	121,073	122,280
Reserves	46,473	46,473	46,473	46,473	46,473
Retained surplus / (accumulated deficit)	(37,777)	(43,263)	(47,331)	(51,705)	(55,611)
Total parent entity interest	117,288	116,896	117,229	115,841	113,142
Total Equity	117,288	116,896	117,229	115,841	113,142

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(37,777)	46,473	108,592	117,288
Adjusted opening balance	(37,777)	46,473	108,592	117,288
Comprehensive income				
Surplus/(deficit) for the period	(5,486)	-	-	(5,486)
Total comprehensive income	(5,486)	-	-	(5,486)
of which:				
Attributable to the Australian Government	(5,486)	-	-	(5,486)
Transactions with owners				
Contributions by owners				
Equity Injection	-	-	5,094	5,094
Sub-total transactions with owners	-	-	5,094	5,094
Estimated closing balance as at 30 June 2022	(43,263)	46,473	113,686	116,896
Closing balance attributable to the Australian Government	(43,263)	46,473	113,686	116,896

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)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	16,879	13,569	14,946	14,296	14,286
Sale of goods and rendering of services	1,350	2,010	2,813	2,817	2,656
Interest	30	-	-	-	-
Net GST received	1,631	-	-	-	-
Other	4,130	-	-	-	-
Total cash received	24,020	15,579	17,759	17,113	16,942
Cash used					
Employees	7,724	7,926	8,082	8,206	8,371
Suppliers	10,529	6,190	6,746	6,523	5,719
Total cash used	18,253	14,116	14,828	14,729	14,090
Net cash from / (used by) operating activities	5,767	1,463	2,931	2,384	2,852
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	7,941	5,880	6,501	5,644	3,865
Total cash used	7,941	5,880	6,501	5,644	3,865
Net cash from / (used by) investing activities	(7,941)	(5,880)	(6,501)	(5,644)	(3,865)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	196	5,094	4,401	2,986	1,207
Total cash received	196	5,094	4,401	2,986	1,207
Cash used					
Principal payments on lease liability	223	458	472	228	228
Total cash used	223	458	472	228	228
Net cash from/(used by) financing activities	(27)	4,636	3,929	2,758	979
Net increase/(decrease) in cash held	(2,201)	219	359	(502)	(34)
Cash and cash equivalents at the beginning of the reporting period	9,853	7,652	7,871	8,230	7,728
Cash and cash equivalents at the end of the reporting period	7,652	7,871	8,230	7,728	7,694

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	196	5,094	4,401	2,986	1,207
Total new capital appropriations	196	5,094	4,401	2,986	1,207
Provided for:					
Purchase of non-financial assets	196	5,094	4,401	2,986	1,207
Total Items	196	5,094	4,401	2,986	1,207
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	196	5,094	4,401	2,986	1,207
Funded internally from departmental resources (b)	7,745	786	2,100	2,658	2,658
TOTAL	7,941	5,880	6,501	5,644	3,865
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,941	5,880	6,501	5,644	3,865
Total cash used to acquire assets	7,941	5,880	6,501	5,644	3,865

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
- (b) Includes the following s74 external receipts:
- sponsorship, subsidy, gifts or similar contribution
 - internally developed assets and
 - proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2021–22)

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value		6,223	134,100	477	140,800
Gross book value - ROU assets	1,768				1,768
Accumulated depreciation/ amortisation and impairment	(478)	(2,671)	(26,112)	(262)	(29,523)
Opening net book balance	1,290	3,552	107,988	215	113,045
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)		569	5,087	224	5,880
By purchase - appropriation ordinary annual services - ROU assets	300				300
Total additions	300	569	5,087	224	6,180
Other movements					
Depreciation/amortisation expense		(479)	(6,200)	(27)	(6,733)
Depreciation/amortisation on ROU assets	(223)				(223)
Total other movements	(223)	(479)	(6,200)	(27)	(6,956)
As at 30 June 2022					
Gross book value	-	6,792	139,187	701	146,680
Gross book value - ROU assets	2,075	-	-	-	2,075
Accumulated depreciation/ amortisation and impairment	(478)	(3,150)	(32,312)	(289)	(36,256)
Accumulated depreciation/amortisation and impairment - ROU assets	(223)	-	-	-	(223)
Closing net book balance	1,374	3,642	106,875	412	112,276

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) 2021–2022* and *Appropriation Bill (No. 4) 2021–2022*, including *Collection Development and Acquisition Budget*.

Workplace Gender Equality Agency

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Workplace Gender Equality Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for Workplace Gender Equality Agency (WGEA) can be found in the 2021-22 PB Statements. There has been no change to WGEA's strategic direction since the publication of the 2021-22 PB Statements

1.2 Entity resource statement

The entity resource statement details the resourcing for WGEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: WGEA resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				-
Prior year appropriations available	1,794	1,794	-	1,794
Departmental appropriation	6,070	5,946	200	6,146
s74 external revenue (b)	307	133	-	133
Departmental capital budget (c)	2,662	727	(200)	527
<i>Total departmental annual appropriations</i>	10,833	8,600	-	8,600
Total resourcing for WGEA	10,833	8,600	-	8,600
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)			33	37

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) 2021-2022* and *Appropriation Bill (No. 3) 2021-22*
- (b) Estimated external revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Entity measures

There have been no budget measures for WGEA since the publication of the 2021-22 PB Statements.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for WGEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Movement of funds					
net increase	1.1	200	-	-	-
(net decrease)	1.1	(200)	-	-	-
Changes in parameters					
net increase	1.1	-	14	40	74
Net impact on appropriations for Outcome 1 (departmental)		-	14	40	74

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 WGEA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	<i>2020-21 Available \$'000</i>	<i>2021-22 Budget \$'000</i>	<i>2021-22 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1 - Workplace Gender Equality Agency	8,732	6,673	6,673	200
Total departmental	8,732	6,673	6,673	200

Note: In 2021-22, \$0.2 million is reclassified from operating to departmental capital budget with no net impact on annual appropriations.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Workplace Gender Equality					
Departmental expenses					
Departmental appropriation	6,070	6,146	6,472	6,527	6,591
s74 external revenue (a)	260	100	100	100	200
Expenses not requiring appropriation in the Budget year (b)	830	2,132	2,035	755	960
Departmental total	7,160	8,378	8,607	7,382	7,751
Total expenses for program 1.1	7,160	8,378	8,607	7,382	7,751
	2020-21	2021-22			
Average staffing level (number)	33	37			

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

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

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

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Notable changes in the financial statements of the entity since the 2021-22 PB Statements are as a result of reclassification of part of the 2021-22 departmental capital to departmental appropriation.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	3,438	3,962	4,201	4,355	4,488
Suppliers	2,127	1,777	1,833	1,734	1,765
Depreciation and amortisation	783	2,099	2,002	722	927
Finance costs	9	15	20	20	20
Total expenses	6,357	7,853	8,056	6,831	7,200
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	260	100	100	100	200
Total own-source revenue	260	100	100	100	200
Gains					
Other gains	47	33	33	33	33
Total gains	47	33	33	33	33
Total own-source income	307	133	133	133	233
Net cost of / (contribution by) services	(6,050)	(7,720)	(7,923)	(6,698)	(6,967)
Revenue from Government	6,070	6,146	6,472	6,527	6,591
Surplus/(deficit) attributable to the Australian Government	20	(1,574)	(1,451)	(171)	(376)
Total comprehensive income/(loss) attributable to the Australian Government	20	(1,574)	(1,451)	(171)	(376)

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	20	(1,574)	(1,451)	(171)	(376)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	356	1,597	1,500	220	425
plus: depreciation/amortisation expenses for ROU assets (b)	426	502	502	502	502
less: lease principal repayments (b)	421	525	551	551	551
Net Cash Operating Surplus/ (Deficit)	381	-	-	-	-

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 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	258	258	258	258	258
Trade and other receivables	1,816	1,816	1,816	1,816	1,816
Total financial assets	2,074	2,074	2,074	2,074	2,074
Non-financial assets					
Land and buildings	754	621	2,556	2,029	1,502
Property, plant and equipment	176	20	98	49	(49)
Intangibles	4,526	3,484	2,362	2,522	2,528
Other non-financial assets	63	63	63	63	63
Total non-financial assets	5,519	4,188	5,079	4,663	4,044
Total assets	7,593	6,262	7,153	6,737	6,118
LIABILITIES					
Payables					
Suppliers	95	95	95	95	95
Other payables	65	65	65	65	65
Total payables	160	160	160	160	160
Interest bearing liabilities					
Loans					
Leases	698	414	2,453	1,902	1,351
Total interest bearing liabilities	698	414	2,453	1,902	1,351
Provisions					
Employee provisions	741	741	741	741	741
Other provisions	194	194	194	194	194
Total provisions	935	935	935	935	935
Total liabilities	1,793	1,509	3,548	2,997	2,446
Net assets	5,800	4,753	3,605	3,740	3,672
EQUITY*					
Parent entity interest					
Contributed equity	9,531	10,058	10,361	10,667	10,975
Reserves	30	30	30	30	30
Retained surplus / (accumulated deficit)	(3,761)	(5,335)	(6,786)	(6,957)	(7,333)
Total parent entity interest	5,800	4,753	3,605	3,740	3,672
Total Equity	5,800	4,753	3,605	3,740	3,672

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(3,761)	30	9,531	5,800
Adjusted opening balance	(3,761)	30	9,531	5,800
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(1,574)	-	-	(1,574)
Total comprehensive income	(1,574)	-	-	(1,574)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	527	527
Sub-total transactions with owners	-	-	527	527
Estimated closing balance as at 30 June 2022	(5,335)	30	10,058	4,753
Closing balance attributable to the Australian Government	(5,335)	30	10,058	4,753

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,421	6,146	6,472	6,527	6,591
Sale of goods and rendering of services	260	100	100	100	200
Net GST received	23	-	-	-	-
Total cash received	6,704	6,246	6,572	6,627	6,791
Cash used					
Employees	3,530	3,962	4,201	4,355	4,488
Suppliers	2,479	1,744	1,800	1,701	1,732
Borrow ing costs	-	10	-	-	-
Interest payments on lease liability	9	5	20	20	20
Total cash used	6,018	5,721	6,021	6,076	6,240
Net cash from / (used by) operating activities	686	525	551	551	551
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	2,654	527	303	306	308
Total cash used	2,654	527	303	306	308
Net cash from / (used by) investing activities	(2,654)	(527)	(303)	(306)	(308)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,397	527	303	306	308
Total cash received	2,397	527	303	306	308
Cash used					
Principal payments on lease liability	421	525	551	551	551
Total cash used	421	525	551	551	551
Net cash from/(used by) financing activities	1,976	2	(248)	(245)	(243)
Net increase/(decrease) in cash held	8	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	250	258	258	258	258
Cash and cash equivalents at the end of the reporting period	258	258	258	258	258

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	2,662	527	303	306	308
Total new capital appropriations	2,662	527	303	306	308
Provided for:					
Purchase of non-financial assets	2,654	527	303	306	308
Total Items	2,654	527	303	306	308
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	2,662	527	303	306	308
TOTAL	2,662	527	303	306	308
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,662	527	303	306	308
Total cash used to acquire assets	2,662	527	303	306	308

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	345	535	-	4,905	5,785
Gross book value - ROU assets	1,494	-	-	-	1,494
Accumulated depreciation/ amortisation and impairment	(227)	(359)	-	(383)	(969)
Accumulated depreciation/amortisation and impairment - ROU assets	(854)	-	-	-	(854)
Opening net book balance	758	176	-	4,522	5,456
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	20	507	527
By purchase - appropriation equity - ROU assets	-	241	-	-	241
Total additions	-	241	20	507	768
Other movements					
Depreciation/amortisation expense	(4)	(48)	-	(1,545)	(1,597)
Depreciation/amortisation on ROU assets	(502)	-	-	-	(502)
Total other movements	(506)	(48)	-	(1,545)	(2,099)
As at 30 June 2022					
Gross book value	345	535	20	5,412	6,312
Gross book value - ROU assets	1,494	241	-	-	1,735
Accumulated depreciation/ amortisation and impairment	(231)	(407)	-	(1,928)	(2,566)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,356)	-	-	-	(1,356)
Closing net book balance	252	369	20	3,484	4,125

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) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*, including *Collection Development and Acquisition Budget*.

Portfolio Glossary

Term	Meaning
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Actual available appropriation	The actual available appropriation indicates the total appropriation available to the entity for the 2020-21 as at the 2021-22 Budget. It includes all appropriation made available to the entity in the year (plus or minus- Section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year.
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts.
Appropriation Bill (No.1)	The Bill proposes spending the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes <i>Appropriation Act (No.1)</i> .

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

Term	Meaning
Capital Expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental capital budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental Item	Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital values as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.

Term	Meaning
Estimated actual expenses	Details of the current year's estimated final figures included in the Budget documentation to be used for comparison.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA Act entity.
Expense	Decreases in economic benefits in the forms of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distribution to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.
Forward estimates period	The three years following the Budget years. For example if 2021-22 is the Budget year, 2022-23 is forward year 1, 2023-24 is forward year 2 and 2024-25 is forward year 3. The period does include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.

Term	Meaning
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs wither when the item is acquired or as a consequence of having used the item during the particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Movement of Funds Between years	A movement of funds process is carried out twice each year in relation to unexpected administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s).
Non-operating	Sometimes called capital costs.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of Consolidated Revenue Fund.

Term	Meaning
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equal income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements (PB Statements)	Budget-related paper detailing budget initiatives and explanations of appropriations specified by outcomes and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
Right of Use (ROU) assets	An asset that represents a lessee's right to use (ROU) an underlying asset for the lease term in accordance with AASB 16 Leases.

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

