



Budget 2022–23

Portfolio Budget Statements 2022–23
Budget Related Paper No. 1.11

Prime Minister and Cabinet Portfolio

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

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ISSN 2652-5410 (online version)

ISSN 2652-5402 (print version)

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THE HON SCOTT MORRISON MP
PRIME MINISTER

PARLIAMENT HOUSE
CANBERRA ACT 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2022-23 Budget 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 'Scott Morrison', written in a cursive style.

SCOTT MORRISON

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

User guide to the Portfolio Budget Statements

User guide

The purpose of the 2022-23 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

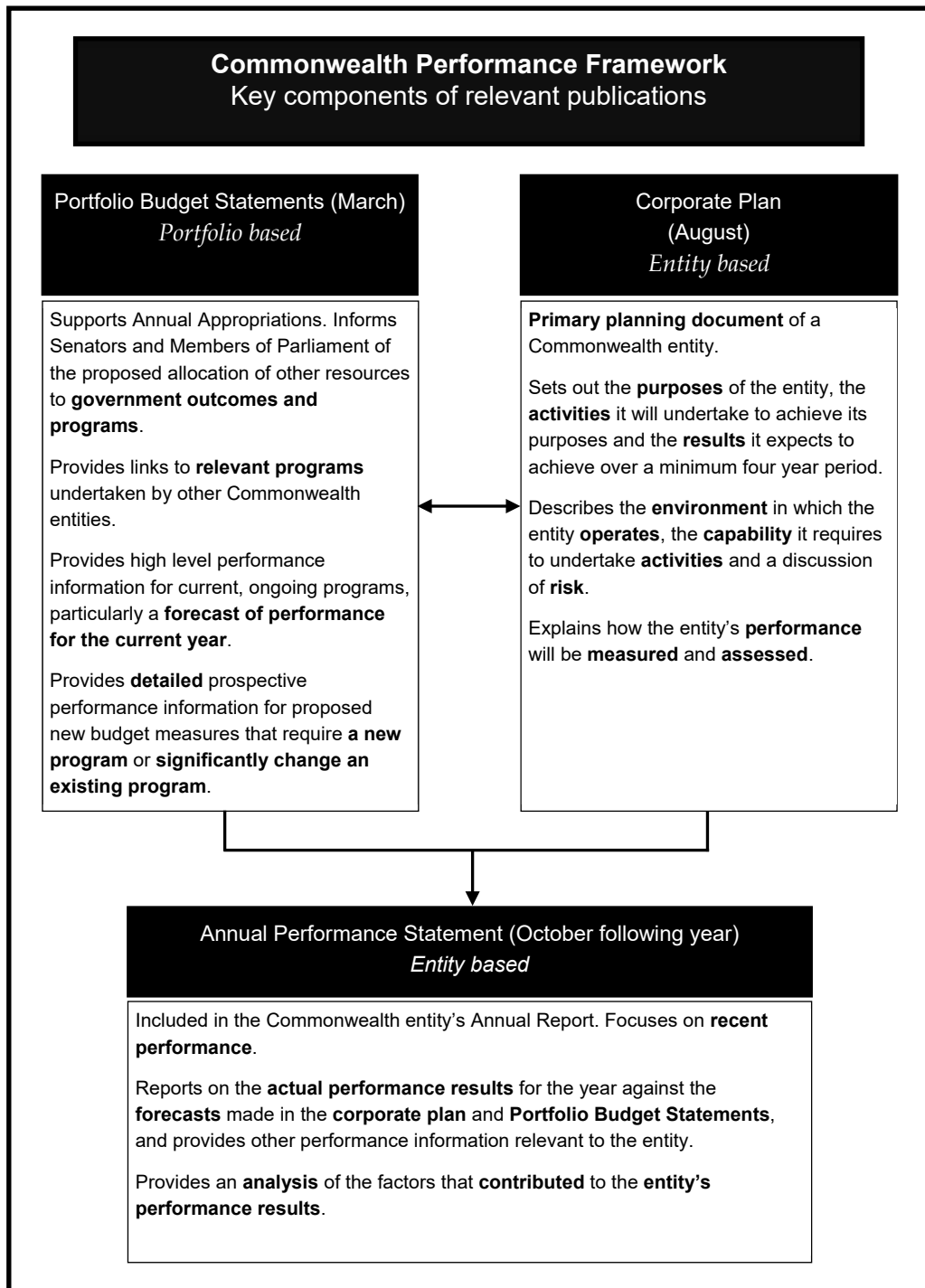
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2022-23 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

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



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Portfolio Overview

Prime Minister and Cabinet Portfolio Overview

Ministers and portfolio responsibilities

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

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

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

- continuing support for mental health and suicide prevention, making significant investments to improving services, and support for mental health services and products.

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

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

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

Non-corporate Commonwealth entities under the PGPA Act:

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

Corporate Commonwealth entities under the PGPA Act:

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

Commonwealth Companies under the PGPA Act:

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

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

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

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

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

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

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

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

The **Digital Transformation Agency (DTA)** is a non-corporate Commonwealth entity subject to the PGPA Act. The DTA's mission is to drive and secure the Australian Government's investment in Australia's digital future. The DTA provides strategic leadership on whole-of-government and shared ICT and digital services, including sourcing and capability development. It delivers strategies, policies, and standards for whole-of-government and shared ICT and digital service delivery as well as the Australian Government Architecture. The DTA also provides advice to agencies and the Government on ICT and digital investment proposals, providing assurance on significant ICT and digital investment.

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

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

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

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

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

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

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

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

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

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

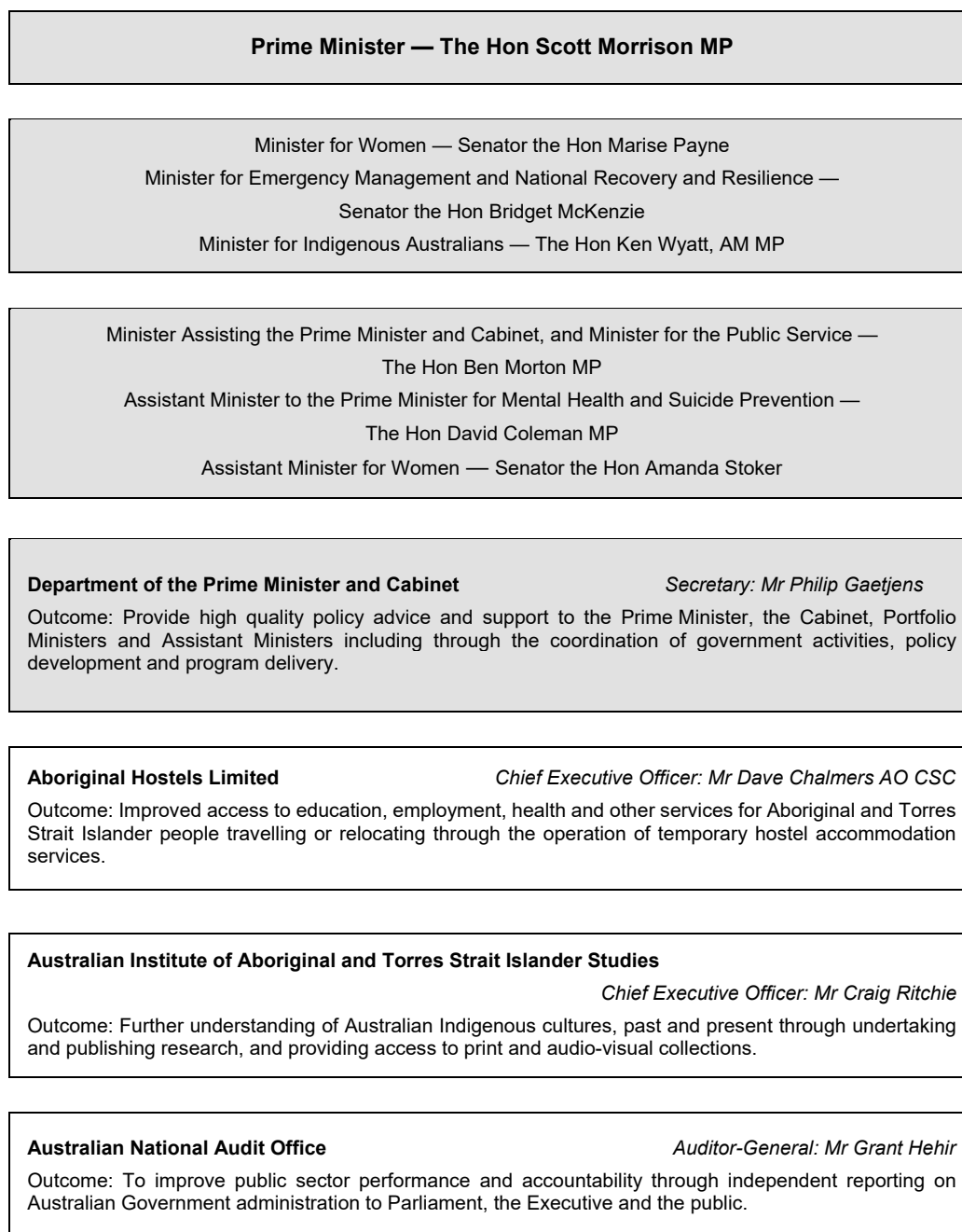
Outback Stores Pty Ltd (OBS) is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. OBS promotes food security, health and employment in remote Indigenous communities by managing community stores. The OBS helps Aboriginal and Torres Strait Islander people to improve their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

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

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

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

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes



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

Indigenous Business Australia

Chief Executive Officer: Ms Kirsty Moore

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

Indigenous Land and Sea Corporation

Chief Executive Officer: Mr Joe Morrison

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

National Australia Day Council Limited

Chief Executive Officer: Ms Karlie Brand

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

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

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

National Indigenous Australians Agency

Chief Executive Officer: Ms Jody Broun

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

Northern Territory Land Councils

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

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

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

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

Acting Chief Executive Officer: Ms Angela Jane

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

Workplace Gender Equality Agency

Director: Ms Mary Wooldridge

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

Wreck Bay Aboriginal Community Council

Chief Executive Officer: Ms Anne-Marie Farrugia

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

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Department of the Prime Minister and Cabinet

Entity resources and planned performance

Department of the Prime Minister and Cabinet

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Department of the Prime Minister and Cabinet

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

- supporting the Prime Minister as Head of Government, Chair of the Cabinet, and Chair of the National Cabinet
- supporting the effective functioning of the Government
- advising the Prime Minister and Minister for Women on women's safety, economic security, workforce participation, leadership and international engagement, and coordinating this work across government
- advising the Prime Minister and the Minister for the Public Service on matters relating to the Australian Public Service
- providing advice on major domestic, international and national security policy issues, drawing on expertise from across government
- monitoring and providing advice on the implementation of key government initiatives, policies and programs
- leading the Australian Public Service in collaboration with the Australian Public Service Commissioner
- through the Office of the National Data Commissioner, streamlining how public sector data is used and shared
- advising the Prime Minister on delivering national policies and strategies to enhance children's safety and reduce future harm to children
- coordination of advice to the Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic

- continuing support for mental health and suicide prevention, making significant investments to improving services and support for mental health services and products, and
- driving integration of digital policy across government, and monitoring and reviewing the impact of the Digital Australia Strategy.

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

1.2 Entity resource statement

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

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

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

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

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

	<i>2021-22 Estimated actual \$'000 (a)</i>	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c)	68,700	68,700
Departmental appropriation (d)	194,571	253,491
s74 external revenue (e)	40,117	39,889
Departmental capital budget (f)	12,619	8,757
Total departmental annual appropriations	<u>316,007</u>	<u>370,837</u>
Total departmental resourcing	316,007	370,837
Administered		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	13,911	13,911
Outcome 1	36,269	63,261
Administered capital budget (g)	1,652	1,674
Payments to corporate entities (h)	122,528	128,640
Annual appropriations - other services - non-operating (i)		
Payments to corporate entities (h)	81,268	46,088
Total administered annual appropriations	<u>255,628</u>	<u>253,574</u>
Total administered special appropriations	<u>10</u>	<u>10</u>
less payments to corporate entities from annual/special appropriations	(203,796)	(174,728)
Total administered resourcing	51,842	78,856
Total resourcing for PM&C	367,849	449,693
	<i>2020-21</i>	<i>2021-22</i>
Average staffing level (number)	1,147	1,197

Third party payments from and on behalf of other entities

	2021-22 <i>Estimated</i> <i>actual</i> \$'000	2022-23 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	40,117	39,889
Payments made to corporate entities within the portfolio		
Australian Institute of Aboriginal and Torres Strait Islander Studies	19,515	21,355
Indigenous Land and Sea Corporation	8,276	10,629
Indigenous Business Australia	88,552	50,943
Aboriginal Hostels Limited	35,731	35,931
Torres Strait Regional Authority	36,059	36,486
Old Parliament House	15,663	19,384

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

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

- (a) Annual appropriation amounts appearing for the 2021-22 estimated actual exclude amounts in Appropriation Bill (No.3) 2021-22, which is yet to receive Royal Assent.
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Excludes \$14.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Excludes departmental capital budget (DCB).
- (e) Estimated external revenue receipts under section 74 of the PGPA Act.
- (f) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (i) Appropriation Bill (No. 2) 2022-23.

1.3 Budget measures

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

Table 1.2: PM&C 2022-23 Budget measures

	Program	2021-22	2022-23	2023-24	2024-25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Prime Minister and Cabinet – additional resourcing	1.1					
Administered payment		-	4,000	4,000	-	-
Departmental payment		2,500	26,214	21,388	21,331	21,331
Total		2,500	30,214	25,388	21,331	21,331
Reducing compliance costs for business through enhanced sharing of single touch payroll data (a)	1.1					
Departmental payment		352	175	-	-	-
Total		352	175	-	-	-
Response to the Independent Review into Commonwealth Parliamentary Workplaces – additional resourcing (b)	1.1					
Departmental payment		-	2,648	-	-	-
Total		-	2,648	-	-	-
Women's Leadership Package (c)	1.1					
Administered payment		-	2,900	5,751	5,805	2,904
Departmental payment		-	941	430	377	274
Total		-	3,841	6,181	6,182	3,178
(A) Total 2022-23 Budget measures						
Administered		-	6,900	9,751	5,805	2,904
Departmental		2,852	29,978	21,818	21,708	21,605
Total		2,852	36,878	31,569	27,513	24,509

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

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

Other measures previously provided for

	Program	2021-22	2022-23	2023-24	2024-25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Australian Future Leaders Program (a)	1.1					
Departmental payment		2,000	4,000	4,000	4,000	4,000
Total		2,000	4,000	4,000	4,000	4,000
Digital Economy Strategy (b)	1.1					
Departmental payment		1,813	4,381	-	-	-
Total		1,813	4,381	-	-	-
Prime Minister and Cabinet – additional resourcing (c)	1.1					
Departmental payment		3,000	-	-	-	-
Total		3,000	-	-	-	-
(B) Total other measures						
Departmental		3,813	8,381	4,000	4,000	4,000
Total		3,813	8,381	4,000	4,000	4,000
(A+B) Total payment measures (d)						
Administered		-	6,900	9,751	5,805	2,904
Departmental		10,478	38,359	25,818	25,708	25,605
Total		10,478	45,259	35,569	31,513	28,509

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

(a) Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements.

(b) Funding for this measure was included in Appropriation Bill (No. 3) 2021-22 and reported in the PM&C Portfolio Additional Estimates Statements as the Digital Economy Regulation measure.

(c) This measure includes the Indo-Pacific Clean Energy Supply Chain Forum (Sydney Energy Forum), as reported in the PM&C Portfolio Additional Estimates Statements.

(d) Total funding for PM&C measures listed in Budget Paper No. 2

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for PM&C can be found at: www.pmc.gov.au/resource-centre/pmc/corporate-plan-2021-2025.

The most recent annual performance statement can be found at: www.pmc.gov.au/who-we-are/accountability-and-reporting/annual-reports.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and Legal Expenses	126	130	132	134	137
National Australia Day Council Limited	10,217	21,050	4,133	4,221	4,305
Office for Women	18,835	20,913	20,142	19,561	16,936
Parliament House Briefing Room	1,267	1,289	1,307	665	678
Prime Minister's Official Residences	2,218	2,262	2,304	2,659	2,400
State Occasion and Official Visits	3,868	3,956	4,028	4,112	4,194
Support to the former					
Governors-General (a)	1,321	1,201	1,064	1,442	1,136
Deregulation	1,120	9,443	4,000	-	-
Social Impact	3,151	3,017	3,071	3,136	-
Payments to corporate entities	129,356	128,640	125,921	126,775	127,524
Ordinary annual services (Appropriation Bills No. 1 and No. 3)	171,479	191,901	166,102	162,705	157,310
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	10	10	10	10	10
Unwinding of provision for support to the former Governors-General (a)	(1,127)	(1,021)	4,045	(1,224)	(933)
Expenses not requiring appropriation in the Budget year (b)	352	352	352	352	352
Administered total	170,714	191,242	170,509	161,843	156,739
Program 1.1: Prime Minister and Cabinet continued					
Departmental expenses					
Departmental appropriation (c)	242,205	258,053	234,951	215,972	194,334
s74 external revenue (d)	40,117	39,889	40,223	40,561	41,753
Expenses not requiring appropriation in the Budget year (b)	19,145	12,360	11,375	10,658	9,670
Departmental total	301,467	310,302	286,549	267,191	245,757
Total expenses for Outcome 1	472,181	501,544	457,058	429,034	402,496
	2020-21	2021-22			
Average Staffing Level (number)	1,147	1,197			

(a) The annual expense figure reflects the appropriation provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2023-24 relates to the recognition of a provision for projected future entitlements for former Governors-General.

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

(c) Includes Right of Use (ROU) asset expenses accounted for under AASB 16 Leases.

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

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

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

Table 2.1.2: Performance measure for Outcome 1

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

<p>Outcome 1 – Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.</p>		
<p>Program 1.1 – Prime Minister and Cabinet</p> <p>Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by:</p> <ul style="list-style-type: none"> • providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers. • providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters. • supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making. 		
<p>Key Activities</p>	<p>The key activities outlined in the PM&C's 2021-25 Corporate Plan are:</p> <ul style="list-style-type: none"> • Informed and impactful advice • Helping our partner agencies to deliver on government priorities • Coordination and support for national and international agendas • Collaborate, communicate, engage • Deliver 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current year 2021-22</p>	<p>Quality and timely advice, services and support to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders.</p> <p>Effective leadership and coordination across the APS-enterprise to support the successful implementation and delivery of government decisions, policies, programs and strategic priorities.</p>	<p>The performance measures are expected to be achieved within the intended objectives, outcomes and timeframes as outlined in PM&C's 2021-25 Corporate Plan.</p>
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Budget year 2022-23</p>	<p>The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with quality and timely advice, services and support.</p> <p>Successful implementation and delivery of the Government's national and international strategic priorities, decisions, policies and programs, through effective leadership, coordination and support.</p>	<p>Provided quality and timely advice to support the Prime Minister's, Portfolio Ministers and key stakeholders and the Cabinet's decision making.</p> <p>Supported the successful delivery of the Government's strategic national and international priorities, and programs through effective coordination, leadership, monitoring and reporting.</p> <p>Deployed effective and rapid responses to critical and emerging issues.</p>

<p>Outcome 1 – Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.</p>		
<p>Program 1.1 – Prime Minister and Cabinet</p> <p>Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by:</p> <ul style="list-style-type: none"> • providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers. • providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters. • supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making. 		
	<p>Effective collaboration, communication and engagement with key stakeholders and the Australian community.</p>	<p>The PM&C effectively collaborated and communicated with the community and key stakeholders through engagement activities, timely response to correspondence and messages to the Australian Community.</p>
<p>Forward estimates 2023-26</p>	<p>As per 2022-23</p>	<p>As per 2022-23</p>

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental financial statements

The department is budgeting for a break even position in 2022-23 and each forward year, after adjusting for depreciation expense and right-of-use (ROU) asset transactions (in accordance with AASB 16 Leases). The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating activities.

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

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

Administered financial statements

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	143,518	154,698	149,874	127,928	120,184
Suppliers	108,823	130,596	112,455	115,862	103,113
Grants	28,690	4,000	4,000	4,000	4,000
Depreciation and amortisation	17,370	19,722	19,049	18,332	17,344
Finance costs	2,611	1,286	1,171	1,069	1,116
Total expenses	301,012	310,302	286,549	267,191	245,757
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	40,117	39,889	40,223	40,561	41,753
Total own-source revenue	40,117	39,889	40,223	40,561	41,753
Gains					
Other	1,775	1,775	1,775	1,775	1,775
Total gains	1,775	1,775	1,775	1,775	1,775
Total own-source income	41,892	41,664	41,998	42,336	43,528
Net cost of (contribution by) services	(259,120)	(268,638)	(244,551)	(224,855)	(202,229)
Revenue from government	247,596	258,684	233,441	214,813	193,462
Surplus/(deficit) attributable to the Australian Government	(11,524)	(9,954)	(11,110)	(10,042)	(8,767)
Total comprehensive income/(loss) attributable to the Australian Government	(11,524)	(9,954)	(11,110)	(10,042)	(8,767)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per the statement of comprehensive income	(11,524)	(9,954)	(11,110)	(10,042)	(8,767)
plus depreciation/amortisation of assets funded through appropriations (departmental capital budget funding) (a)	8,233	9,702	9,193	8,999	8,229
plus depreciation/amortisation expenses for ROU (b)	9,137	10,020	9,856	9,333	9,115
less principal repayments on leased assets (b)	5,846	9,768	7,939	8,290	8,577
Net cash operating surplus/ (deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,903	1,903	1,903	1,903	1,903
Trade and other receivables	75,519	75,519	75,519	75,519	75,519
Other financial assets	5,553	5,553	5,553	5,553	5,553
Total financial assets	82,975	82,975	82,975	82,975	82,975
Non-financial assets					
Land and buildings	128,410	117,886	107,722	97,711	91,435
Property, plant and equipment	18,363	17,979	16,388	16,343	13,936
Intangibles	18,648	20,778	19,003	15,505	11,654
Other non-financial assets	5,697	5,697	5,697	5,697	5,697
Total non-financial assets	171,118	162,340	148,810	135,256	122,722
Total assets	254,093	245,315	231,785	218,231	205,697
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	106,359	96,591	88,652	80,362	71,785
Total interest bearing liabilities	106,359	96,591	88,652	80,362	71,785
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	161,979	152,211	144,272	135,982	127,405
Net assets	92,114	93,104	87,513	82,249	78,292
EQUITY*					
Parent entity interest					
Contributed equity	226,417	237,361	242,880	247,658	252,468
Reserves	3,896	3,896	3,896	3,896	3,896
Retained surplus (accumulated deficit)	(138,199)	(148,153)	(159,263)	(169,305)	(178,072)
Total parent entity interest	92,114	93,104	87,513	82,249	78,292
Total Equity	92,114	93,104	87,513	82,249	78,292

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(138,199)	3,896	226,417	92,114
Adjusted opening balance	(138,199)	3,896	226,417	92,114
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(9,954)	-	-	(9,954)
Total comprehensive income	(9,954)	-	-	(9,954)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	10,944	10,944
Sub-total transactions with owners	-	-	10,944	10,944
Closing balance attributable to the Australian Government	(148,153)	3,896	237,361	93,104

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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	287,713	298,573	273,664	255,374	235,215
Sale of goods and rendering of services	40,117	39,889	40,223	40,561	41,753
Total cash received	327,830	338,462	313,887	295,935	276,968
Cash used					
Employees	143,518	154,698	149,874	127,929	120,186
Suppliers	107,048	128,821	110,680	114,086	101,336
Grants	28,690	4,000	4,000	4,000	4,000
s74 external revenue transferred to the OPA	40,117	39,889	40,223	40,561	41,753
Interest payments on lease liability	2,611	1,286	1,171	1,069	1,116
Total cash used	321,984	328,694	305,948	287,645	268,391
Net cash from/(used by) operating activities	5,846	9,768	7,939	8,290	8,577
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	13,655	10,944	5,519	4,778	4,810
Total cash used	13,655	10,944	5,519	4,778	4,810
Net cash from/(used by) investing activities	(13,655)	(10,944)	(5,519)	(4,778)	(4,810)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	13,655	10,944	5,519	4,778	4,810
Total cash received	13,655	10,944	5,519	4,778	4,810
Cash used					
Lease liability - principal payments	5,846	9,768	7,939	8,290	8,577
Total cash used	5,846	9,768	7,939	8,290	8,577
Net cash used by financing activities	7,809	1,176	(2,420)	(3,512)	(3,767)
Net increase/(decrease) in cash	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,903	1,903	1,903	1,903	1,903
Cash and cash equivalents at the end of the reporting period	1,903	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)

	2021-22	2022-23	2023-24	2024-25	2025-26
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	13,593	8,757	5,458	4,778	4,810
Total new capital appropriations	13,593	8,757	5,458	4,778	4,810
Provided for:					
Purchase of non-financial assets	13,593	8,757	5,458	4,778	4,810
Total Items	13,593	8,757	5,458	4,778	4,810
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation					
- DCB (a)	13,655	10,944	5,519	4,778	4,810
TOTAL AMOUNT SPENT	13,655	10,944	5,519	4,778	4,810
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	13,655	10,944	5,519	4,778	4,810
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	13,655	10,944	5,519	4,778	4,810

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).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
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)	(10,634)	(28,019)	(61,087)
Accumulated depreciation/amortisation and impairment - ROU	(28,262)	(101)	-	(28,363)
Opening net book balance	128,410	18,363	18,648	165,421
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	104	2,614	8,226	10,944
Total additions	104	2,614	8,226	10,944
Other movements				
Depreciation/amortisation expense	(623)	(2,983)	(6,096)	(9,702)
Depreciation/amortisation on ROU	(10,005)	(15)	-	(10,020)
Total other movements	(10,628)	(2,998)	(6,096)	(19,722)
As at 30 June 2020				
Gross book value	62,636	31,610	54,893	149,139
Gross book value - ROU	116,574	102	-	116,676
Accumulated depreciation/amortisation and impairment	(23,057)	(13,617)	(34,115)	(70,789)
Accumulated depreciation/amortisation and impairment - ROU	(38,267)	(116)	-	(38,383)
Closing net book balance	117,886	17,979	20,778	156,643

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	1,726	1,728	1,731	1,093	1,125
Suppliers	6,661	9,743	9,790	9,649	7,193
Grants	32,119	50,293	27,201	22,791	20,035
Depreciation and amortisation (a)	649	649	649	649	649
Finance costs	203	189	5,217	218	203
Payments to corporate entities	129,356	128,640	125,921	126,775	127,524
Total expenses administered on behalf of government	170,714	191,242	170,509	161,175	156,729
Net cost of/(contribution by) services	(170,714)	(191,242)	(170,509)	(161,175)	(156,729)
Surplus/(deficit)	(170,714)	(191,242)	(170,509)	(161,175)	(156,729)

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,016	2,016	2,016	2,016	2,016
Other investments	2,968,603	3,014,691	3,040,610	3,064,819	3,087,878
Total financial assets	2,970,619	3,016,707	3,042,626	3,066,835	3,089,894
Non-financial assets					
Land and buildings	55,598	56,494	57,403	58,832	59,766
Property, plant and equipment	942	1,071	1,200	1,475	1,613
Other non-financial assets	59	59	59	59	59
Total non-financial assets	56,599	57,624	58,662	60,366	61,438
Total assets administered on behalf of Government	3,027,218	3,074,331	3,101,288	3,127,201	3,151,332
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					
Leases	608	311	14	14	10
Total interest bearing liabilities	608	311	14	14	10
Provisions					
Employee provisions	591	591	591	591	591
Other provisions	14,575	13,555	17,600	16,376	16,376
Total provisions	15,166	14,146	18,191	16,967	16,967
Total liabilities administered on behalf of Government	15,986	14,669	18,417	17,193	17,189
Net assets/(liabilities)	3,011,232	3,059,662	3,082,871	3,110,008	3,134,143

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	32,119	50,293	27,201	22,791	20,035
Suppliers	6,661	9,743	9,790	10,289	7,184
Employees	1,726	1,728	1,731	1,093	1,125
Lease liability - Interest payments	9	9	9	9	9
Payments to corporate entities	129,356	128,640	125,921	126,775	127,524
Other	1,321	1,200	1,163	1,442	1,136
Total cash used	171,192	191,613	165,815	162,399	157,013
Net cash from/(used by) operating activities	(171,192)	(191,613)	(165,815)	(162,399)	(157,013)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,668	1,674	1,687	1,704	1,721
Payments to Corporate Commonwealth entities and companies	84,268	46,088	25,919	24,209	23,059
Total cash used	87,936	47,762	27,606	25,913	24,780
Net cash from/(used by) investing activities	(87,936)	(47,762)	(27,606)	(25,913)	(24,780)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,668	1,674	1,687	1,704	1,721
Total cash received	3,668	1,674	1,687	1,704	1,721
Cash used					
Lease liability - principal payments	297	297	297	297	297
Total cash used	297	297	297	297	297
Net cash from/(used by) financing activities	3,371	1,377	1,390	1,407	1,424
Net increase/(decrease) in cash held	(255,757)	(237,998)	(192,031)	(186,905)	(180,369)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	255,757	237,998	192,031	186,905	180,369
Total cash from Official Public Account	255,757	237,998	192,031	186,905	180,369
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	1,652	1,674	1,687	1,704	1,721
Total new capital appropriations	1,652	1,674	1,687	1,704	1,721
Provided for:					
Purchase of non-financial assets	1,652	1,674	1,687	1,704	1,721
Total Items	1,652	1,674	1,687	1,704	1,721
Funded by capital appropriation					
- ACB (a)	3,668	1,674	1,687	1,704	1,721
TOTAL AMOUNT SPENT	3,668	1,674	1,687	1,704	1,721
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	3,668	1,674	1,687	1,704	1,721
Total cash used to acquire assets	3,668	1,674	1,687	1,704	1,721

Prepared on Australian Accounting Standards basis.

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

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2020				
Gross book value	45,550	10,126	1,749	57,425
Gross Value - ROU -Additions - By purchase or	-	1,614	108	1,722
Accumulated depreciation/amortisation and impairment	-	(475)	(861)	(1,336)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,217)	(54)	(1,271)
Opening net book balance	45,550	10,048	942	56,540
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,104	273	1,377
By purchase - appropriation ordinary annual services - ROU (a)		300		300
Total additions	-	1,404	273	1,677
Other movements				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Depreciation/amortisation on ROU	-	(300)	-	(300)
Total other movements	-	(505)	(144)	(649)
As at 30 June 2020				
Gross book value	45,550	11,230	2,022	58,802
Gross book value - ROU	-	1,911	108	2,019
Accumulated depreciation/amortisation and impairment	-	(680)	(1,005)	(1,685)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,517)	(54)	(1,571)
Closing net book balance	45,550	10,944	1,071	57,565

Prepared on Australian Accounting Standards basis

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

Aboriginal Hostels Limited

Entity resources and planned performance

Aboriginal Hostels Limited

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Aboriginal Hostels Limited

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

In 2022-23 AHL will continue to:

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

1.2 Entity resource statement

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

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

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

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

	<i>2021-22 Estimated actual \$'000</i>	<i>2022-23 Estimate \$'000</i>
Opening balance/cash reserves at 1 July	42,765	41,847
Funds from government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	35,731	35,931
Amounts received from related entities		
National Indigenous Australians Agency (b)	1,690	1,983
Amounts from other entities	2,241	2,515
Total amounts received from related entities	3,931	4,498
Total funds from government	39,662	40,429
Funds from other sources		
Interest	84	281
Sale of goods and services	15,474	15,760
Other	1,954	526
Total funds from other sources	17,512	16,567
Total net resourcing for AHL	99,939	98,843
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	350	386

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

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

(a) Appropriation Bill (No. 1) 2022-23.

(b) Funding provided by another agency in the portfolio that is not specified within the annual appropriation bills. The payment relates to the operations of the Kardu Darrikardu Numida Hostel in Wadeye, Northern Territory and Wangkana-kari Hostel and a Secondary Education Hostel in Tennant Creek, Northern Territory.

1.3 Budget measures

AHL has no budget measures in the 2022-23 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

The most recent annual report can be found at:
ahl.gov.au/about-us/publications

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Company Operated Hostels					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	35,731	35,931	36,075	36,243	36,380
Payment from related entities	4,534	4,273	3,336	3,383	3,383
Expenses not requiring appropriation in the budget year	937	985	954	922	890
Revenues from other independent sources	16,736	16,590	16,928	17,089	17,266
Total expenses for Program 1.1	57,938	57,779	57,293	57,637	57,919
	2021-22	2022-23			
Average staffing level (number)	350	386			

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.		
Program 1.1 - The objective of this program is to provide temporary accommodation for Indigenous Australians who must live away from home to access services and economic opportunities.		
Key Activities (a)	<ul style="list-style-type: none"> Delivering services that improve the quality of life and economic opportunity for Indigenous Australians through providing culturally appropriate and affordable temporary hostel accommodation for Indigenous Australians. Maximising partnerships and engagement with Indigenous organisations and local service providers. Contributing to the priorities of the National Agreement on Closing the Gap. Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents. Implementing strategies to ensure the company's financial sustainability. 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	<ol style="list-style-type: none"> Occupancy level as a percentage of resident bed nights available per annum. <i>Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services (b).</i> <i>Partnerships and engagement with Indigenous organisations and local service providers (b).</i> <i>Maintain industry benchmark repair and maintenance investment in hostel asset portfolio (b).</i> <i>Company operating result consistent with or better than government approved budget (b).</i> 	<ol style="list-style-type: none"> 70% occupancy <i>Baseline to be established</i> <i>Baseline to be established.</i> <i>Repair and maintenance investment represents at least 1.8% of hostel property asset replacement value.</i> <i>2021-22 estimated actual deficit.</i>

Outcome 1 – Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.		
Program 1.1 - The objective of this program is to provide temporary accommodation for Indigenous Australians who must live away from home to access services and economic opportunities.		
Year	Performance measures	Planned Performance Results
Budget Year 2022-23	1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services. 3. Partnerships and engagement with Indigenous organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than government approved budget. 6. <i>AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap (c).</i>	1. 70% 2. Maintained or increased compared to previous year. 3. Maintained or increased compared to previous year. 4. Repair and maintenance investment represents at least 2% of hostel property asset replacement value. 5. 2022-23 budgeted deficit. 6. <i>Baseline to be established.</i>
Forward Estimates 2023-26	1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services. 3. Partnerships and engagement with Indigenous organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than government approved budget. 6. AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.	1. As per 2022-23. 2. As per 2022-23. 3. As per 2022-23. 4. As per 2022-23. 5. As per forward estimates. 6. Maintained or increased compared to previous year.

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

(b) New performance measures set in the 2021-22 Corporate Plan.

(c) New performance measure established in the 2022-23 Budget.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted Departmental Comprehensive Income Statement

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

Budgeted Departmental Balance Sheet

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

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	31,413	32,949	33,293	34,077	34,223
Suppliers	19,459	17,501	16,324	15,572	15,372
Depreciation and amortisation	6,582	6,903	7,259	7,580	7,926
Finance costs	52	42	33	24	14
Write-down and impairment of assets	384	384	384	384	384
Other expenses	48	-	-	-	-
Total expenses	57,938	57,779	57,293	57,637	57,919
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	15,988	15,809	15,997	16,180	16,363
Interest	84	281	431	409	403
Other	5,198	4,773	3,836	3,883	3,883
Total own-source revenue	21,270	20,863	20,264	20,472	20,649
Total own-source income	21,270	20,863	20,264	20,472	20,649
Net (cost of)/contribution by services	(36,668)	(36,916)	(37,029)	(37,165)	(37,270)
Revenue from government	35,731	35,931	36,075	36,243	36,380
Surplus/(deficit) attributable to the Australian Government	(937)	(985)	(954)	(922)	(890)
Total comprehensive income/(loss)	(937)	(985)	(954)	(922)	(890)
Total comprehensive income/(loss) attributable to the Australian Government	(937)	(985)	(954)	(922)	(890)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(937)	(985)	(954)	(922)	(890)
plus: depreciation/amortisation expenses for ROU assets (a)	1,063	1,002	947	894	872
less: lease principal repayments (a)	1,018	987	963	942	952
Net Cash Operating Surplus/ (Deficit)	(892)	(970)	(970)	(970)	(970)

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	41,847	38,696	33,713	31,616	29,888
Trade and other receivables	770	744	744	744	744
Other financial assets	225	-	-	-	-
Total financial assets	42,842	39,440	34,457	32,360	30,632
Non-financial assets					
Land and buildings	113,462	115,168	118,885	119,881	120,564
Property, plant and equipment	3,685	3,757	3,499	3,151	2,685
Intangibles	168	152	99	36	58
Other non-financial assets	161	161	161	161	161
Total non-financial assets	117,476	119,238	122,644	123,229	123,468
Total assets	160,318	158,678	157,101	155,589	154,100
LIABILITIES					
Payables					
Suppliers	4,828	4,828	4,828	4,828	4,828
Other payables	2,293	2,293	2,295	2,296	2,297
Total payables	7,121	7,121	7,123	7,124	7,125
Interest bearing liabilities					
Leases	5,062	4,075	3,112	2,170	1,218
Total interest bearing liabilities	5,062	4,075	3,112	2,170	1,218
Provisions					
Employee provisions	3,957	4,289	4,627	4,978	5,330
Total provisions	3,957	4,289	4,627	4,978	5,330
Total liabilities	16,140	15,485	14,862	14,272	13,673
Net assets	144,178	143,193	142,239	141,317	140,427
EQUITY*					
Parent entity interest					
Contributed equity	94,243	94,243	94,243	94,243	94,243
Reserves	49,742	49,742	49,742	49,742	49,742
Retained surplus (accumulated deficit)	193	(792)	(1,746)	(2,668)	(3,558)
Total parent entity interest	144,178	143,193	142,239	141,317	140,427
Total equity	144,178	143,193	142,239	141,317	140,427

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	193	49,742	94,243	144,178
Comprehensive income				
Surplus/(deficit) for the period	(985)	-	-	(985)
Total comprehensive income	(985)	-	-	(985)
of which:				
Attributable to the Australian Government	(985)	-	-	(985)
Estimated closing balance as at 30 June 2023	(792)	49,742	94,243	143,193
Closing balance attributable to the Australian Government	(792)	49,742	94,243	143,193

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations					
Receipts from government	40,265	40,204	39,411	39,626	39,763
Sale of goods and rendering of services	15,474	15,760	15,948	16,131	16,314
Interest	84	281	431	409	403
Net GST received	2,476	2,297	3,161	2,725	1,991
Other	1,351	751	500	500	500
Total cash received	59,650	59,293	59,451	59,391	58,971
Cash used					
Employees	31,326	32,617	32,953	33,725	33,870
Suppliers	19,460	17,501	16,324	15,572	15,372
Net GST paid	2,476	2,297	3,161	2,725	1,991
Interest payments on lease liability	52	42	33	24	14
Other	48	-	-	-	-
Total cash used	53,362	52,457	52,471	52,046	51,247
Net cash from/(used by) operating activities	6,288	6,836	6,980	7,345	7,724
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,188	9,000	11,000	8,500	8,500
Total cash used	6,188	9,000	11,000	8,500	8,500
Net cash from/(used by) investing activities	(6,188)	(9,000)	(11,000)	(8,500)	(8,500)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,018	987	963	942	952
Total cash used	1,018	987	963	942	952
Net cash from/(used by) financing activities	(1,018)	(987)	(963)	(942)	(952)
Net increase/(decrease) in cash held	(918)	(3,151)	(4,983)	(2,097)	(1,728)
Cash and cash equivalents at the beginning of the reporting period	42,765	41,847	38,696	33,713	31,616
Cash and cash equivalents at the end of the reporting period	41,847	38,696	33,713	31,616	29,888

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	6,188	9,000	11,000	8,500	8,500
TOTAL	6,188	9,000	11,000	8,500	8,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,188	9,000	11,000	8,500	8,500
Total cash used to acquire assets	6,188	9,000	11,000	8,500	8,500

Prepared on Australian Accounting Standards basis.

(a) Includes the following sources of funding

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- donations and contributions
- gifts
- internally developed assets
- s74 external revenue, and
- proceeds from the sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022						
Gross book value	36,270	78,442	4,512	2,314	850	122,388
Gross book value - ROU assets	-	7,184	857	-	-	
Accumulated depreciation/amortisation and impairment	-	(5,865)	(3,344)	(23)	(682)	(9,914)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(2,569)	(631)	-	-	(3,200)
Opening net book balance	36,270	77,192	1,394	2,291	168	109,274
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation ordinary annual services (a)	-	7,988	915	25	72	9,000
Total additions	-	7,988	915	25	72	9,000
Other movements						
Depreciation/amortisation expense	-	(5,080)	(710)	(23)	(88)	(5,901)
Depreciation/amortisation on ROU assets	-	(872)	(130)	-	-	(1,002)
Other	-	(330)	(5)	-	-	(335)
Total other movements	-	(6,282)	(845)	(23)	(88)	(7,238)
As at 30 June 2023						
Gross book value	36,270	86,100	5,422	2,339	922	131,053
Gross book value - ROU assets	-	7,184	857	-	-	8,041
Accumulated depreciation/amortisation and impairment	-	(10,945)	(4,054)	(46)	(770)	(15,815)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,441)	(761)	-	-	(4,202)
Closing net book balance	36,270	78,898	1,464	2,293	152	119,077

Prepared on Australian Accounting Standards basis.

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

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

**Entity resources and planned
performance**

Australian Institute of Aboriginal and Torres Strait Islander Studies

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Australian Institute of Aboriginal and Torres Strait Islander Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	<i>2021-22 Estimated actual \$'000</i>	2022-23 Estimate
Opening balance/cash reserves at 1 July	24,170	23,841
Funds from government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	19,441	21,281
Annual appropriations - other services (b)		
Equity injection	74	74
Total annual appropriations	19,515	21,355
Total funds from government	19,515	21,355
Funds from other sources		
Interest	150	150
Sale of goods and services	12,139	4,871
Other	5,347	4,415
Total funds from other sources	17,636	9,436
Total net resourcing for AIATSIS	61,321	54,632
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	142	142

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

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

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

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for AIATSIS can be found at: www.aiatsis.gov.au/about/who-we-are/corporate-information

The most recent annual performance statement can be found at: www.aiatsis.gov.au/about/who-we-are/corporate-information

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies					
Revenue from government Ordinary annual services (Appropriation Bill No. 1)	26,269	21,281	19,689	19,824	19,942
Revenues from other independent sources	17,636	9,436	9,536	9,536	9,536
Total expenses for Program 1.1	43,905	30,717	29,225	29,360	29,478
	2021-22	2022-23			
Average staffing level (number)	142	142			

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audiovisual collections.		
Build and preserve a national collection and make it accessible.		
Delivery	Ensure that our collection is representative, relevant and diverse. Optimise appropriate accessibility. Maximise opportunities provided by digital innovation.	
Performance information		
Year	Performance Measures	Expected Performance Results
2021-22	<ul style="list-style-type: none"> Collection growth Collection accessibility Collection digitisation 	Increase in AIATSIS collection growth: <ul style="list-style-type: none"> 2% from 2020-21. Number of requests met and items provided by source and location: <ul style="list-style-type: none"> 1.5% from 2020-21 100% of requests across categories are actioned within 60 days. Provide an overall increase in the proportion of collection digitised by format: <ul style="list-style-type: none"> 5% from 2020-21.
2022-23	<ul style="list-style-type: none"> Collection growth Collection accessibility Collection digitisation 	Increase in AIATSIS collection growth: <ul style="list-style-type: none"> 2% from 2021-22. Number of requests met and items provided by source and location: <ul style="list-style-type: none"> 1.5% from 2021-22 100% of requests across categories are actioned within 60 days. Provide an overall increase in the proportion of collection digitised by format: <ul style="list-style-type: none"> 5% from 2021-22.
2023-24 and beyond	As per 2022-23	As per 2022-23

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Promote better understanding of Indigenous peoples' cultures and heritage.		
Delivery	Provide a national forum for dialogue on Aboriginal and Torres Strait Islander culture. Deliver transformative experiences of Aboriginal and Torres Strait Islander cultures, histories and heritage. Deliver high quality exhibitions, products and publications.	
Performance information		
Year	Performance Measures	Expected Performance Results
2021-22	<ul style="list-style-type: none"> • Communications • Education and cultural learning • Public events • Publishing (Aboriginal Studies Press) 	<p>Number and quality of public communication, education and engagement assessed through surveys/feedback channels:</p> <ul style="list-style-type: none"> • 70% of respondents assessed indicate high level impact. <p>Increase in number and type of activities with an education focus measured by:</p> <ul style="list-style-type: none"> • percentage increase in uptake of core cultural learning (sales or users). • percentage increase in utilisation of education products and services. <p>Number and satisfaction of attendees at AIATSIS events:</p> <ul style="list-style-type: none"> • 5 annual events. • 70% of respondents indicate high level impact. <p>Increase Indigenous authorship through ASP publications</p> <ul style="list-style-type: none"> • majority Indigenous authors. <p>Number of publications by type:</p> <ul style="list-style-type: none"> • Publish 8 or more publications annually.
2022-23	<ul style="list-style-type: none"> • Communications • Education and cultural learning • Public events • Publishing (Aboriginal Studies Press) 	<p>Number and quality of public communication, education and engagement assessed through surveys/feedback channels:</p> <ul style="list-style-type: none"> • 70% of respondents assessed indicate high level impact. <p>Increase in number and type of activities with an education focus measured by:</p> <ul style="list-style-type: none"> • percentage increase in uptake of core cultural learning (sales or users). • percentage increase in utilisation of education products and services. <p>Number and satisfaction of attendees at AIATSIS events:</p> <ul style="list-style-type: none"> • 5 annual events. • 70% of respondents indicate high level impact. <p>Increase Indigenous authorship through ASP publications</p> <ul style="list-style-type: none"> • majority Indigenous authors. <p>Number of publications by type:</p> <ul style="list-style-type: none"> • publish 8 or more publications annually.
2023-24 and beyond	As per 2022-23	As per 2022-23

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Lead and influence on Aboriginal and Torres Strait Islander research, ethics, protocols and collections.		
Delivery	<p>Speak authoritatively through evidence based research and culturally based representative networks.</p> <p>Articulate national priorities for Aboriginal and Torres Strait Islander research.</p> <p>Position AIATSIS as the arbiter of standards in relation to research ethics, Indigenous research and management of Indigenous collections.</p> <p>Foster innovation in ethical, impactful research and collection practice.</p>	
Performance information		
Year	Performance Measures	Expected Performance Results
2021-22	<ul style="list-style-type: none"> Use and influence of the AIATSIS Code of Ethics (formally Guidelines for Ethical Research in Australian Indigenous Studies (GERAIS)) External use of ethics clearances through the Research Ethics Committee Take up of AIATSIS collections protocols and standards AIATSIS influence in Aboriginal and Torres Strait Islander research 	<p>Number of times GERAIS (AIATSIS Code of Ethics) utilised:</p> <ul style="list-style-type: none"> 5000 downloads/references. <p>Number of ethics clearances by the AIATSIS Research Ethics Committee:</p> <ul style="list-style-type: none"> 20 annually. <p>An increase in the utilisation of AIATSIS collections' access and use policy, Austlang and Thesauri:</p> <ul style="list-style-type: none"> 600 application and usage events. <p>Number and type of requests for advice and input on Aboriginal and Torres Strait Islander research:</p> <ul style="list-style-type: none"> + 15 requests. <p>Number and value of partnerships measured through formal research relationships:</p> <ul style="list-style-type: none"> 5% increase in number. <p>Number of publications and presentations by AIATSIS staff by type:</p> <ul style="list-style-type: none"> 100 publications annually
2022-23	<ul style="list-style-type: none"> Use and influence of the AIATSIS Code of Ethics (formally GERAIS) External use of ethics clearances through the Research Ethics Committee Take up of AIATSIS collections protocols and standards AIATSIS influence in Aboriginal and Torres Strait Islander research 	<p>Number of times GERAIS (AIATSIS Code of Ethics) utilised:</p> <ul style="list-style-type: none"> 5000 downloads/references. <p>Number of ethics clearances by the AIATSIS Research Ethics Committee:</p> <ul style="list-style-type: none"> 20 annually. <p>An increase in the utilisation of AIATSIS collections' access and use policy, Austlang and Thesauri:</p> <ul style="list-style-type: none"> 600 application and usage events. <p>Number and type of requests for advice and input on Aboriginal and Torres Strait Islander research:</p> <ul style="list-style-type: none"> + 15 requests. <p>Number and value of partnerships measured through formal research relationships:</p> <ul style="list-style-type: none"> 5% increase in number. <p>Number of publications and presentations by AIATSIS staff by type:</p> <ul style="list-style-type: none"> 100 publications annually.
2023-24 and beyond	As per 2022-23	As per 2022-23

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Partner and collaborate with our communities, partners and governments.		
Delivery	<p>Actively build diverse and enduring relationships domestically and internationally.</p> <p>Be responsive and professional, with culturally competent working practices.</p> <p>Build an active network of corporate partners.</p> <p>Engage with our network of members, friends, volunteers, visitors and affiliates.</p> <p>Learn from and contribute to the priorities and needs of Aboriginal and Torres Strait Islander communities.</p>	
Performance information		
Year	Performance Measures	Expected Performance Results
2021-22	<ul style="list-style-type: none"> AIATSIS membership Research collaborations and networks Interaction with Indigenous Communities Partnerships in place 	<p>Annual increase to the AIATSIS membership:</p> <ul style="list-style-type: none"> Increase by 10 new members. 3 members' events annually. <p>Type, number and level of interactions in research collaborations:</p> <ul style="list-style-type: none"> 3 research collaborations. <p>Number and type of research networks:</p> <ul style="list-style-type: none"> 3 networks <p>Number of engagements with Indigenous communities by type:</p> <ul style="list-style-type: none"> 50 engagements. <p>Number of partnerships, partnership projects and those formalised through a memorandum of understanding:</p> <ul style="list-style-type: none"> 5 strategic partnerships. 20 partnership projects.
2022-23	<ul style="list-style-type: none"> AIATSIS membership Research collaborations and networks Interaction with Indigenous Communities Partnerships in place 	<p>Annual increase to the AIATSIS membership:</p> <ul style="list-style-type: none"> Increase by 10 new members. 3 members' events annually. <p>Type, number and level of interactions in research collaborations:</p> <ul style="list-style-type: none"> 3 research collaborations. <p>Number and type of research networks:</p> <ul style="list-style-type: none"> 3 networks <p>Number of engagements with Indigenous communities by type:</p> <ul style="list-style-type: none"> 50 engagements. <p>Number of partnerships, partnership projects and those formalised through a memorandum of understanding:</p> <ul style="list-style-type: none"> 5 strategic partnerships. 20 partnership projects.
2023-24 and beyond	As per 2022-23	As per 2022-23

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Advise on Aboriginal and Torres Strait Islander culture and heritage.		
Delivery	Position AIATSIS as a trusted adviser. Build our policy capacity and capability to deliver world class expertise. Report regularly on the situation and status of Indigenous cultures and heritage.	
Performance information		
Year	Performance Measures	Expected Performance Results
2021-22	<ul style="list-style-type: none"> AIATSIS reports and policy briefs produced Engagement with ministers, decision makers and policy leaders, advisers and senior public servants 	Number of reports, policy briefs and requests for advice: <ul style="list-style-type: none"> 5 annually. Number and type of engagements: <ul style="list-style-type: none"> 10 engagements annually.
2022-23	<ul style="list-style-type: none"> AIATSIS reports and policy briefs produced Engagement with ministers, decision makers and policy leaders, advisers and senior public servants 	Number of reports, policy briefs and requests for advice: <ul style="list-style-type: none"> 5 annually. Number and type of engagements: <ul style="list-style-type: none"> 10 engagements annually.
2023-24 and beyond	As per 2022-23	As per 2022-23
Purposes	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

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

The AIATSIS' total assets are estimated to be \$57.6 million at 30 June 2023. This value mainly represents our non-financial assets of \$32.0 million which includes our building and collection assets. The AIATSIS' budgeted cash and cash equivalents are estimated to be \$23.5 million, which ensures the AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	15,619	16,141	16,185	16,579	16,696
Suppliers	22,358	13,494	11,919	11,664	11,357
Grants	4,540	-	-	-	-
Depreciation and amortisation	1,371	1,069	1,112	1,112	1,420
Finance costs	17	13	9	5	5
Total expenses	43,905	30,717	29,225	29,360	29,478
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,139	4,871	4,871	4,871	4,871
Interest	150	150	150	150	150
Other	5,347	4,415	4,515	4,515	4,515
Total own-source revenue	17,636	9,436	9,536	9,536	9,536
Net (cost of)/contribution by services	(26,269)	(21,281)	(19,689)	(19,824)	(19,942)
Revenue from government	26,269	21,281	19,689	19,824	19,942
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	-	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets (a)	132	132	133	133	-
less: lease principal repayments (a)	119	126	135	143	101
Net Cash Operating Surplus/ (Deficit)	13	6	(2)	(10)	(101)

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,768	1,768	1,768	1,768	1,768
Trade and other receivables	452	452	452	452	452
Other investments	22,073	21,737	21,393	19,893	18,393
Other financial assets	335	335	335	335	335
Total financial assets	24,628	24,292	23,948	22,448	20,948
Non-financial assets					
Land and buildings	16,401	15,845	15,288	14,731	14,181
Property, plant and equipment	2,688	3,338	3,946	4,554	5,184
Heritage and cultural assets	12,449	12,849	13,249	13,649	13,723
Intangibles	13	24	35	46	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	32,825	33,330	33,792	34,254	34,408
Total assets	57,453	57,622	57,740	56,702	55,356
LIABILITIES					
Payables					
Suppliers	1,080	1,294	1,464	486	486
Other payables	7,156	7,163	7,172	7,181	5,862
Total payables	8,236	8,457	8,636	7,667	6,348
Interest bearing liabilities					
Leases	505	379	244	101	-
Total interest bearing liabilities	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	12,664	12,759	12,803	11,691	10,271
Net assets	44,789	44,863	44,937	45,011	45,085
EQUITY*					
Parent entity interest					
Contributed equity	4,131	4,205	4,279	4,353	4,427
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	44,789	44,863	44,937	45,011	45,085
Total equity	44,789	44,863	44,937	45,011	45,085

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	23,865	16,793	4,131	44,789
Transactions with owners				
Contributions by owners				
Equity injection	-	-	74	74
Sub-total transactions with owners	-	-	74	74
Estimated closing balance as at 30 June 2023	23,865	16,793	4,205	44,863
Closing balance attributable to the Australian Government	23,865	16,793	4,205	44,863

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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	28,897	23,418	21,926	22,061	22,179
Sale of goods and rendering of services	12,139	4,871	4,871	4,871	4,871
Interest	150	150	150	150	150
Other	2,719	2,278	2,278	2,278	2,278
Total cash received	43,905	30,717	29,225	29,360	29,478
Cash used					
Employees	15,619	16,141	16,185	16,579	16,696
Suppliers	26,979	13,273	11,740	12,633	12,676
Interest payments on lease liability	17	13	9	5	5
Total cash used	42,615	29,427	27,934	29,217	29,377
Net cash from/(used by) operating activities	1,290	1,290	1,291	143	101
INVESTING ACTIVITIES					
Cash received					
Investments	329	336	344	1,500	1,500
Total cash received	329	336	344	1,500	1,500
Cash used					
Purchase of property, plant and equipment and intangibles	1,574	1,574	1,574	1,574	1,574
Total cash used	1,574	1,574	1,574	1,574	1,574
Net cash from/(used by) investing activities	(1,245)	(1,238)	(1,230)	(74)	(74)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	74	74	74	74	74
Total cash received	74	74	74	74	74
Cash used					
Repayments of borrowings					
Principal payments on lease liability	119	126	135	143	101
Total cash used	119	126	135	143	101
Net cash from/(used by) financing activities	(45)	(52)	(61)	(69)	(27)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,768	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	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					
ASSETS					
Funded by capital appropriations (a)	74	74	74	74	74
Funded internally from departmental resources (b)	1,500	1,500	1,500	1,500	1,500
TOTAL	1,574	1,574	1,574	1,574	1,574
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,574	1,574	1,574	1,574	1,574
Total cash used to acquire assets	1,574	1,574	1,574	1,574	1,574

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following s74 external receipts:

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

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

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	17,276	6,666	12,449	95	36,486
Gross book value - ROU assets	780	-	-	-	
Accumulated depreciation/amortisation and impairment	(1,350)	(3,978)	-	(82)	(5,410)
Accumulated depreciation/amortisation and impairment - ROU assets	(305)	-	-	-	(305)
Opening net book balance	16,401	2,688	12,449	13	30,771
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	74	-	74
By purchase - appropriation ordinary annual services (b)	-	1,154	326	20	1,500
Total additions	-	1,154	400	20	1,574
Other movements					
Depreciation/amortisation expense	(424)	(504)	-	-	(928)
Depreciation/amortisation on ROU assets	(132)	-	-	-	(132)
Total other movements	(556)	(504)	-	-	(1,060)
As at 30 June 2023					
Gross book value	17,276	7,820	12,849	115	38,060
Gross book value - ROU assets	780	-	-	-	780
Accumulated depreciation/amortisation and impairment	(1,774)	(4,482)	-	(82)	(6,338)
Accumulated depreciation/amortisation and impairment - ROU assets	(437)	-	-	-	(437)
Closing net book balance	15,845	3,338	12,849	33	32,065

Prepared on Australian Accounting Standards basis.

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

Australian National Audit Office

Entity resources and planned performance

Australian National Audit Office

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Australian National Audit Office

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

The ANAO's Corporate Plan outlines capability investments that will be required to support achieving the ANAO's purpose in the dynamic environment in which it operates. The ANAO will continue to make investments in improving data analytics

capability, maintaining a skilled and professional workforce, supporting contemporary communication, particularly with the Parliament, and ensuring quality in audit work. More details can be found in the ANAO's corporate plan which is published on the ANAO's website – www.anao.gov.au.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the ANAO for its operations.

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

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

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

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

Table 1.1: Australian National Audit Office resource statement — Budget estimates for 2022-23 as at Budget March 2022

	<i>2021-22 Estimated actual \$'000</i>	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	23,560	23,560
Departmental appropriation (b)	80,291	83,414
s74 external revenue (c)	4,100	4,100
Departmental capital budget (d)	955	965
Total departmental annual appropriations	108,906	112,039
Total departmental special appropriations (e)	778	778
Total departmental resourcing	109,684	112,817
Total resourcing for ANAO	109,684	112,817
Average staffing level (number)	335	379

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

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

- (a) Appropriation Bill (No. 1) 2022-23.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) DCBs are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the Australian National Audit Office can be found at: anao.gov.au/work/corporate/anao-corporate-plan-2021-22

The most recent annual performance statements can be found at: anao.gov.au/work/annual-report/anao-annual-report-2020-21

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Financial Statements and Audit Services					
Departmental expenses					
Departmental appropriation	39,883	41,961	42,568	42,988	43,514
s74 external revenue (a)	3,166	2,091	2,050	1,968	1,927
Special appropriations					
<i>Special appropriation Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	397	389	373	366
Expenses not requiring appropriation in the Budget year (b)	2,017	1,219	705	621	550
Departmental total	45,455	45,668	45,712	45,950	46,357
Total expenses for program 1.1	45,455	45,668	45,712	45,950	46,357
Program 1.2: Performance Audit Services					
Departmental expenses					
Departmental appropriation	40,408	34,749	35,488	36,290	36,661
s74 external revenue (a)	934	1,681	1,640	1,599	1,558
Special appropriations					
<i>Special appropriation Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	319	311	303	296
Expenses not requiring appropriation in the Budget year (b)	1,724	1,194	851	795	748
Departmental total	43,455	37,943	38,290	38,987	39,263
Total expenses for program 1.2	43,455	37,943	38,290	38,987	39,263

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.3: Performance Statements Audit Services					
Departmental expenses					
Departmental appropriation	-	6,704	7,477	8,865	9,680
s74 external revenue (a)	-	328	410	533	615
Special appropriations					
<i>Special appropriation Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>					
	-	62	78	102	116
Expenses not requiring appropriation in the Budget year (b)					
	-	-	-	-	-
Departmental total	-	7,094	7,965	9,500	10,411
Total expenses for program 1.3	-	7,094	7,965	9,500	10,411
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	80,291	83,414	85,533	88,143	89,855
s74 external revenue (a)	4,100	4,100	4,100	4,100	4,100
<i>Special appropriation Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>					
	778	778	778	778	778
Expenses not requiring appropriation in the Budget year (b)					
	3,741	2,413	1,556	1,416	1,298
Departmental total	88,910	90,705	91,967	94,437	96,031
Total expenses for Outcome 1	88,910	90,705	91,967	94,437	96,031
	2021-22	2022-23			
Average staffing level (number)	335	379			

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

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

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

Table 2.1.3: Performance measures for Outcome 1

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

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Program 1.1 – Financial Statements Audit Services</p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> • providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive and the public • presenting two reports annually addressing the outcomes of the financial statements audits of Australian Government entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and • contributing to improvements in the financial administration of Australian Government entities. 		
<p>Key activities (a)</p>	<p>Providing independent assurance to the Parliament by:</p> <ul style="list-style-type: none"> • issuing financial statements audit opinions to the Australian Government and its controlled entities • issuing other assurance audit reports, and • preparing and producing financial statements-related reports for the Parliament 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results</p>
<p>Current year 2021-22</p>	<ul style="list-style-type: none"> • Percentage of the mandatory financial statements auditor's reports completed • Number of financial statements-related audit reports presented to Parliament • Number of assurance audit reports by arrangement • Percentage of auditor's reports issued within three months of the financial-year-end reporting date • Percentage variation to the average cost per financial statements audit • Percentage of moderate or significant findings from assurance audit reports agreed to by audited material entities • Percentage of moderate and significant findings that are addressed by material entities within one year of reporting 	<ul style="list-style-type: none"> • 100% of the mandatory financial statements auditor's reports completed • 2 financial statements-related audit reports presented to Parliament • 41 assurance audit reports by arrangement • 90% of auditor's reports issued within three months of the financial-year-end reporting date • 2.63% reduction to the average cost per financial statements audit • 100% of moderate or significant findings from assurance audit reports agreed to by audited entities • 75% of moderate and significant findings are addressed by material entities within one year of reporting

Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.		
Program 1.1 – Financial Statements Audit Services		
<p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> • providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive and the public • presenting two reports annually addressing the outcomes of the financial statements audits of Australian Government entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and • contributing to improvements in the financial administration of Australian Government entities. 		
Year	Performance measures	Expected Performance Results
Budget Year 2022-23	<ul style="list-style-type: none"> • <i>Number of mandated financial statements audit reports issued</i> • <i>Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</i> • <i>Average cost of a financial statements audit does not increase from the prior year</i> • <i>Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities</i> • <i>Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting</i> 	<ul style="list-style-type: none"> • <i>245 mandated financial statements audit reports issued</i> • <i>85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</i> • <i>Average cost of a financial statements audit does not increase from the prior year</i> • <i>90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities</i> • <i>90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting</i>
Forward Estimates 2023-26	<i>As per 2022-23.</i>	<i>As per 2022-23.</i>

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

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Program 1.2 – Performance Audit Services</p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector. 		
Key activities (a)	<p>Improving public sector performance by:</p> <ul style="list-style-type: none"> providing performance and other audit reports for the information of the Parliament, the Executive and the public. 	
Year	Performance measures	Expected performance results
Current year 2021-22	<ul style="list-style-type: none"> Number of performance reports prepared for Parliament Average elapsed time (months) for completion of performance audits Percentage variation to the average cost per performance audit Percentage of recommendations included in performance audit reports agreed by audited entities Percentage of ANAO recommendations implemented within 24 months of a performance audit report <i>Number of performance statements audit reports completed</i> 	<ul style="list-style-type: none"> 40 performance audit reports prepared for Parliament 10.5 months average elapsed time for completion of performance audits 1% increase to the average cost per performance audit 90% of recommendations included in performance audit reports agreed by audited entities 70% of ANAO recommendations implemented within 24 months of a performance audit report <i>3 performance statements audit reports completed</i>
Budget Year 2022-23	<ul style="list-style-type: none"> <i>Number of performance audit reports presented to Parliament</i> <i>Average cost of a performance audit does not increase from the prior year</i> Percentage of recommendations included in performance audit reports agreed to by audited entities Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented 	<ul style="list-style-type: none"> <i>42 performance audit reports presented to Parliament</i> <i>Average cost of a performance audit does not increase from the prior year</i> 90% of recommendations included in performance audit reports agreed to by audited entities 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented
Forward Estimates 2023-26	<ul style="list-style-type: none"> Number of performance audit reports presented to Parliament Average cost of a performance audit does not increase from the prior year Percentage of recommendations included in performance audit reports agreed to by audited entities 	<ul style="list-style-type: none"> 45 performance audit reports presented to Parliament in 2023-24 increasing to 48 in 2024-25 and 48 in 2025-26 Average cost of a performance audit does not increase from the prior year

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Program 1.2 – Performance Audit Services</p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector. 		
	<ul style="list-style-type: none"> Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented 	<ul style="list-style-type: none"> 90% of recommendations included in performance audit reports agreed to by audited entities 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented

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

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Program 1.3 – Performance Statements Audit Services</p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> audits of the performance statements of selected Australian Government entities. 		
Key Activities (a)	<p>Improving public sector performance by:</p> <ul style="list-style-type: none"> providing performance statements audit reports for the information of the Parliament, the Executive and the public. 	
Year	Performance measures	Expected Performance Results
Budget Year 2022-23	<ul style="list-style-type: none"> <i>Number of performance statements audit reports issued</i> <i>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</i> <i>Average cost of a performance statements audit does not increase from the prior year</i> <i>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</i> <i>Percentage of agreed moderate or significant findings that are addressed by audited entities within 24 months of reporting</i> 	<ul style="list-style-type: none"> <i>6 performance statements audit reports issued</i> <i>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</i> <i>Average cost of a performance statements audit does not increase from the prior year</i> <i>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</i> <i>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</i>

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Program 1.3 – Performance Statements Audit Services</p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> audits of the performance statements of selected Australian Government entities. 		
Year	Performance measures	Expected performance results
Forward Estimates 2023-26	<ul style="list-style-type: none"> Number of performance statements audit reports issued Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes Average cost of a performance statements audit does not increase from the prior year Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities Percentage of agreed moderate or significant findings that are addressed by audited entities within 24 months of reporting 	<ul style="list-style-type: none"> 10 performance statements audit reports issued in 2023-24 increasing to 14 in 2024-25 and 19 in 2025-26 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes Average cost of a performance statements audit does not increase from the prior year 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting
<p>Material changes to Program 1.3 resulting from 2022-23 Budget Measures: The ANAO is introducing a new program in 2022-23 for the staged implementation of performance statements auditing for the public sector, providing system-level assurance and transparency of its operation. Auditing of entity performance statements gives the Parliament the same level of assurance over non-financial performance information that it currently receives for financial performance information</p>		

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

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Shared performance criteria for Programs 1.1, 1.2 and 1.3</p> <p>The ANAO has a number of performance criteria that apply to programs 1.1, 1.2 and 1.3, and are reported on collectively. All programs contribute to the outcome by:</p> <ul style="list-style-type: none"> • facilitating dissemination of the ANAO's findings to members of Parliament, the Executive and the public • providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology, and • ensuring ANAO audits are of high quality and compliant with auditing standards. 		
<p>Key Activities (a)</p>	<p>Providing independent assurance to the Parliament and improving public sector performance by:</p> <ul style="list-style-type: none"> • providing information to Members of Parliament and parliamentary committees • undertaking an audit quality assurance program and • publishing insights and key learnings from audits. 	
Year	Performance measures	Expected Performance Results
<p>Current year 2021-22</p>	<ul style="list-style-type: none"> • Number of appearances and submissions to parliamentary committees • Percentage of private briefings undertaken at request of parliamentarians • Number of published audit insights and key learnings from across ANAO activities • The ANAO quality assurance program indicates that audit opinions and conclusions are appropriate • Percentage of inquiries and audit requests from parliamentarians finalised within 28 days • Percentage of Joint Committee of Public Accounts and Audit (JCPAA) members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency 	<ul style="list-style-type: none"> • 40 appearances and submissions to parliamentary committees • 100% of private briefings undertaken at request of parliamentarians • 4 papers published on audit insights and key learnings from across ANAO activities • The ANAO quality assurance program indicates that 100% of audit opinions and conclusions are appropriate (against a target of 100%) • 90% of inquiries and audit requests from parliamentarians finalised within 28 days • 90% of JCPAA members surveyed are satisfied that the ANAO improved public sector performance and supported accountability and transparency
Year	Performance measures	Expected Performance Results
<p>Budget Year 2022-23</p>	<ul style="list-style-type: none"> • <i>The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector</i> • <i>The ANAO supports the Australian Government sector to improve public sector performance</i> • <i>The ANAO independent quality assurance program indicates that audit opinions and conclusions are appropriate</i> 	<ul style="list-style-type: none"> • <i>Achieved</i> • <i>Achieved</i> • <i>Achieved</i>

<p>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</p>		
<p>Shared performance criteria for Programs 1.1, 1.2 and 1.3</p> <p>The ANAO has a number of performance criteria that apply to programs 1.1, 1.2 and 1.3, and are reported on collectively. All programs contribute to the outcome by:</p> <ul style="list-style-type: none"> • facilitating dissemination of the ANAO's findings to members of Parliament, the Executive and the public • providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology, and • ensuring ANAO audits are of high quality and compliant with auditing standards. 		
Year	Performance measures	Expected Performance Results
Forward Estimates 2023-26	<i>As per 2022-23.</i>	<i>As per 2022-23.</i>

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

Revenue from government (annual departmental appropriation and special appropriation funding) in 2022-23 is budgeted at \$84.2 million (2021-22: \$81.1 million), increasing in line with funding received at the 2021-22 Budget.

Other revenue is expected to be \$4.1 million (2021-22: \$4.1 million). This revenue relates to:

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

Statement of cash flows

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

Capital budget statement

The departmental capital budget statement shows the expected capital works program for the current and forward years. Total capital expenditure in 2022-23 is estimated to be \$1.0 million. In addition, the ANAO forecasts spending a further \$2.9 million on capital works over the forward estimates.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	48,367	55,253	57,292	59,731	61,223
Suppliers	36,149	31,066	30,320	30,383	30,519
Depreciation and amortisation (a)	3,891	3,888	3,888	3,888	3,888
Finance costs	503	498	467	435	401
Total expenses	88,910	90,705	91,967	94,437	96,031
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
Total own-source revenue	4,100	4,100	4,100	4,100	4,100
Total own-source income	4,100	4,100	4,100	4,100	4,100
Net (cost of)/contribution by services	(84,810)	(86,605)	(87,867)	(90,337)	(91,931)
Revenue from government	81,069	84,192	86,311	88,921	90,633
Surplus/(deficit) attributable to the Australian Government	(3,741)	(2,413)	(1,556)	(1,416)	(1,298)
Total comprehensive income/(loss)	(3,741)	(2,413)	(1,556)	(1,416)	(1,298)
Total comprehensive income/(loss) attributable to the Australian Government	(3,741)	(2,413)	(1,556)	(1,416)	(1,298)

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive income	(3,741)	(2,413)	(1,556)	(1,416)	(1,298)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,484	1,481	1,481	1,476	1,473
plus: depreciation/amortisation expenses for ROU assets (b)	2,407	2,407	2,407	2,412	2,415
less: lease principal repayments (b)	150	1,475	2,332	2,472	2,590
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	740	740	740	740	740
Trade and other receivables	24,675	24,675	24,675	24,675	24,675
Total financial assets	25,415	25,415	25,415	25,415	25,415
Non-financial assets					
Land and buildings	37,116	34,018	30,920	27,822	24,724
Property, plant and equipment	2,597	2,324	2,059	2,434	2,816
Intangibles	1,069	1,517	1,962	1,775	1,588
Other non-financial assets	814	814	814	814	814
Total non-financial assets	41,596	38,673	35,755	32,845	29,942
Total assets	67,011	64,088	61,170	58,260	55,357
LIABILITIES					
Payables					
Suppliers	3,348	3,348	3,348	3,348	3,348
Total payables	3,348	3,348	3,348	3,348	3,348
Interest bearing liabilities					
Leases	34,672	33,197	30,865	28,393	25,803
Total interest bearing liabilities	34,672	33,197	30,865	28,393	25,803
Provisions					
Employee provisions	13,121	13,121	13,121	13,121	13,121
Total provisions	13,121	13,121	13,121	13,121	13,121
Total liabilities	51,141	49,666	47,334	44,862	42,272
Net assets	15,870	14,422	13,836	13,398	13,085
EQUITY*					
Parent entity interest					
Contributed equity	17,946	18,911	19,881	20,859	21,844
Reserves	1,128	1,128	1,128	1,128	1,128
Retained surplus (accumulated deficit)	(3,204)	(5,617)	(7,173)	(8,589)	(9,887)
Total parent entity interest	15,870	14,422	13,836	13,398	13,085
Total equity	15,870	14,422	13,836	13,398	13,085

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(3,204)	1,128	17,946	15,870
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	(3,204)	1,128	17,946	15,870
Comprehensive income				
Surplus/(deficit) for the period	(2,413)	-	-	(2,413)
Total comprehensive income	(2,413)	-	-	(2,413)
of which:				
Attributable to the Australian Government	(2,413)	-	-	(2,413)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	965	965
Sub-total transactions with owners	-	-	965	965
Estimated closing balance as at 30 June 2023	(5,617)	1,128	18,911	14,422
Closing balance attributable to the Australian Government	(5,617)	1,128	18,911	14,422

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	81,069	84,192	86,311	88,921	90,633
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
Total cash received	85,169	88,292	90,411	93,021	94,733
Cash used					
Employees	48,367	55,253	57,292	59,731	61,223
Suppliers	36,149	31,066	30,320	30,383	30,519
Borrowing costs	503	498	467	435	401
Total cash used	85,019	86,817	88,079	90,549	92,143
Net cash from/(used by) operating activities	150	1,475	2,332	2,472	2,590
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	955	965	970	978	985
Total cash used	955	965	970	978	985
Net cash from/(used by) investing activities	(955)	(965)	(970)	(978)	(985)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	955	965	970	978	985
Total cash received	955	965	970	978	985
Cash used					
Principal payments on lease liability	150	1,475	2,332	2,472	2,590
Total cash used	150	1,475	2,332	2,472	2,590
Net cash from/(used by) financing activities	805	(510)	(1,362)	(1,494)	(1,605)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	740	740	740	740	740
Cash and cash equivalents at the end of the reporting period	740	740	740	740	740

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	955	965	970	978	985
Total new capital appropriations	955	965	970	978	985
Provided for:					
Purchase of non-financial assets	955	965	970	978	985
Total items	955	965	970	978	985
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	955	965	970	978	985
TOTAL	955	965	970	978	985
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	955	965	970	978	985
Total cash used to acquire assets	955	965	970	978	985

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	11,157	4,431	5,715	21,303
Gross book value - ROU assets	34,574	-	-	34,574
Accumulated depreciation/amortisation and impairment	(4,995)	(1,834)	(4,646)	(11,475)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,620)	-	-	(3,620)
Opening net book balance	37,116	2,597	1,069	40,782
Capital asset additions				
Estimated expenditure on new or replacement assets	-	-	-	-
By purchase - appropriation ordinary annual services (a)	-	327	638	965
Total additions	-	327	638	965
Other movements				
Depreciation/amortisation expense	(691)	(600)	(190)	(1,481)
Depreciation/amortisation on ROU assets	(2,407)	-	-	(2,407)
Total other movements	(3,098)	(600)	(190)	(3,888)
As at 30 June 2023				
Gross book value	11,157	4,758	6,353	22,268
Gross book value - ROU assets	34,574	-	-	34,574
Accumulated depreciation/ amortisation and impairment	(5,686)	(2,434)	(4,836)	(12,956)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,027)	-	-	(6,027)
Closing net book balance	34,018	2,324	1,517	37,859

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	12,300	14,000	14,224	14,480	14,726
Total non-taxation revenue	12,300	14,000	14,224	14,480	14,726
Total own-source revenue administered on behalf of government	12,300	14,000	14,224	14,480	14,726
Total own-sourced income administered on behalf of government	12,300	14,000	14,224	14,480	14,726
Net (cost of)/contribution by services	(12,300)	(14,000)	(14,224)	(14,480)	(14,726)
Surplus/(deficit) before income tax	12,300	14,000	14,224	14,480	14,726
Surplus/(deficit) after income tax	12,300	14,000	14,224	14,480	14,726
Total comprehensive income/(loss)	12,300	14,000	14,224	14,480	14,726

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	8,627	8,627	8,627	8,627	8,627
Total financial assets	8,627	8,627	8,627	8,627	8,627
Total assets administered on behalf of government	8,627	8,627	8,627	8,627	8,627
LIABILITIES					
Payables					
Suppliers	553	553	553	553	553
Total payables	553	553	553	553	553
Total liabilities administered on behalf of government	553	553	553	553	553
Net assets/(liabilities)	8,074	8,074	8,074	8,074	8,074

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	12,053	14,000	14,224	14,480	14,726
Total cash received	12,053	14,000	14,224	14,480	14,726
Net cash from/(used by) operating activities	12,053	14,000	14,224	14,480	14,726
Net increase/(decrease) in cash held	12,053	14,000	14,224	14,480	14,726
Cash and cash equivalents at beginning of reporting period	247	-	-	-	-
Cash to Official Public Account for:					
- Appropriations	(12,300)	(14,000)	(14,224)	(14,480)	(14,726)
Total cash to Official Public Account	(12,300)	(14,000)	(14,224)	(14,480)	(14,726)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Australian Public Service Commission

Entity resources and planned performance

Australian Public Service Commission

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Australian Public Service Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

The APSC supports the Parliamentary Service Commissioner and the Parliamentary Service Merit Protection Commissioner to undertake statutory functions under the *Parliamentary Service Act 1999*.

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	17,275	16,802
Departmental appropriation (c)	47,216	62,312
s74 external revenue (d)	18,984	17,184
Departmental capital budget (e)	406	5,660
Total departmental annual appropriations	83,881	101,958
Total departmental resourcing	83,881	101,958
Administered		
Total administered special appropriations	4,361	4,444
Total administered resourcing	4,361	4,444
Total resourcing for APSC	88,242	106,402
	2021-22	2022-23
Average staffing level (number)	269	311

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

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

- (a) Annual appropriation amounts appearing for the 2021-22 estimated actual exclude amounts in Appropriation Bill (No.3) 2021-22, which is yet to receive Royal Assent.
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The 2022-23 Budget receipt measure Australian Public Service *Hubs Pilot in Regional Australia* does not include s74 external revenue.
- (e) DCBs are not separately identified in Appropriation Bill (No. 1) 2022-23 and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

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

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

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Receipt measure					
Supporting Regionalisation (a)	1.1				
Departmental receipt		800	1,626	1,655	1,683
Total receipt measure		800	1,626	1,655	1,683
Payment measures					
Comprehensive Strategic Partnership with India - new initiatives (b)	1.1				
Departmental payment		1,615	1,956	1,222	1,271
Prioritising Mental Health (c)	1.1				
Departmental payment		-	-	-	-
Response to the Independent Review into Commonwealth Parliamentary Workplaces – additional resourcing (d)	1.1				
Departmental payment		600	-	-	-
Supporting Regionalisation (a)	1.1				
Departmental payment		15,419	11,362	6,241	3,000
Total payment measures					
Departmental		17,634	13,318	7,463	4,271
Total		17,634	13,318	7,463	4,271

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

- (a) The lead entity for the Stronger Regional Futures Package is the Department of Infrastructure, Transport, Regional Development and Communications. The full measure description and package details appear in Budget Paper No. 2 under the Infrastructure, Transport, Regional Development and Communications portfolio.
- (b) The lead entity for the measure titled Comprehensive Strategic Partnership with India - new initiatives is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- (c) The lead entity for the measure titled Prioritising Mental Health is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health portfolio. The costs for APSC associated with this measure have been absorbed within existing resources.
- (d) The measure titled Response to the Independent Review into Commonwealth Parliamentary Workplaces - additional resourcing is a cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (e) The lead entity for the measure titled India Comprehensive Strategic Partnership is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the APSC can be found at:
www.apsc.gov.au/publication/corporate-plan-2021-22

The most recent annual performance statement can be found at:
www.apsc.gov.au/annual-report/australian-public-service-commission-annual-report-2020-21

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	48,307	62,312	51,120	47,439	44,201
s74 external revenue (a)	18,984	17,184	14,984	14,984	14,984
Expenses not requiring appropriation in the Budget year (b)	1,781	1,747	1,747	1,747	1,782
Departmental total	69,072	81,243	67,851	64,170	60,967
Total expenses for program 1.1	69,072	81,243	67,851	64,170	60,967
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
<i>Remuneration Tribunal Act 1973</i>	4,361	4,444	4,533	4,615	4,693
Administered total	4,361	4,444	4,533	4,615	4,693
Total expenses for program 1.2	4,361	4,444	4,533	4,615	4,693
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,361	4,444	4,533	4,615	4,693
Administered total	4,361	4,444	4,533	4,615	4,693
Departmental expenses					
Departmental appropriation	48,307	62,312	51,120	47,439	44,201
s74 external revenue (a)	18,984	17,184	14,984	14,984	14,984
Expenses not requiring appropriation in the Budget year (b)	1,781	1,747	1,747	1,747	1,782
Departmental total	69,072	81,243	67,851	64,170	60,967
Total expenses for Outcome 1	73,433	85,687	72,384	68,785	65,660
	2021-22	2022-23			
Average staffing level (number)	269	311			

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

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

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<p>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.</p>		
<p>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.</p>		
<p>Key Activities</p>	<ul style="list-style-type: none"> • Provide strategic direction • Facilitate collaboration • Develop, implement, maintain and reform policy and guidance • Enable learning and development opportunities • Collect and share important information about the APS • Provide key, APS-wide platforms and services • Provide advice and assistance • Provide strategic and secretariat support to key forums 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current year 2021-22</p>	<ul style="list-style-type: none"> • Ensuring good governance • Lifting the capability of the APS • Building leadership for the future • Preserving and enhancing the reputation of the APS • Upholding the integrity of the APS 	<p>All targets are expected to be achieved.</p> <ul style="list-style-type: none"> • 100% of new Commonwealth workplace arrangements made are compliant with the Government’s prevailing bargaining policy • Evaluation data from leadership development initiatives indicate an increase in participants’ self-assessment of leadership capability • Build digital capability and support digital ways of working in the APS through delivery of the Digital Profession • Curate and/or share regular social media posts every week across the Commission’s and the APS social media platforms (LinkedIn, Facebook and Twitter) • Implementation of renewed integrity training

Year	Performance measures	Expected Performance Results
Budget Year 2022-23	Support quality public service workforce management	Engage with Commonwealth agencies to ensure proposed collective workplace arrangements are compliant with the public sector workplace relations policy.
	Build leadership for the future	Support Secretaries Board to build a strong and diverse leadership pipeline via the Secretaries Talent Council and the Deputy Secretaries Talent Council.
	Lift public service capability	APS Academy offers quality APS Craft learning, drawn from across the APS, leveraging expertise from within APS, and from industry and academia where required. Build digital capability in the APS workforce and support digital ways of working in the APS through the Digital Profession.
	Foster trust in public service integrity	Develop and implement initiatives to strengthen integrity culture in the APS.
Forward estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the APSC in 2022-23 including both departmental and administered funding. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

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

Budgeted departmental balance sheet

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

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

Total equity will increase in the Budget year and the 2023-24 forward year as a result of departmental capital budget included in Budget measures, then it will reduce over the forward years as the level of departmental capital budget is lower than the loss incurred due to net cash appropriation arrangements.

Administered financial statements

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	41,584	46,726	38,570	36,780	35,823
Suppliers	23,939	30,941	25,705	23,814	21,568
Depreciation and amortisation expenses	3,417	3,457	3,457	3,457	3,457
Finance costs	132	119	119	119	119
Total expenses	69,072	81,243	67,851	64,170	60,967
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of	18,984	17,984	16,610	16,639	16,667
Other revenue	42	43	43	43	43
Total own-source revenue	19,026	18,027	16,653	16,682	16,710
Total own-source income	19,026	18,027	16,653	16,682	16,710
Net (cost of)/contribution by services	(50,046)	(63,216)	(51,198)	(47,488)	(44,257)
Revenue from Government	48,307	62,312	51,120	47,439	44,201
Surplus/(deficit) attributable to the Australian Government	(1,739)	(904)	(78)	(49)	(56)
Total comprehensive income/(loss)	(1,739)	(904)	(78)	(49)	(56)
Total comprehensive income/(loss) attributable to the Australian Government	(1,739)	(904)	(78)	(49)	(56)

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,739)	(904)	(78)	(49)	(56)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,665	1,665	1,665	1,665	1,700
plus: depreciation/amortisation expenses for ROU assets (b)	1,614	1,654	1,654	1,654	1,654
less: lease principal repayments (b)	1,540	1,615	1,615	1,615	1,615
less: external revenue transferred to the OPA	-	800	1,626	1,655	1,683
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,424	1,424	1,424	1,424	1,424
Trade and other receivables	19,828	19,355	19,015	18,674	18,298
Total financial assets	21,252	20,779	20,439	20,098	19,722
Non-financial assets					
Land and buildings	11,991	15,238	14,594	12,249	9,904
Property, plant and equipment	1,197	1,439	1,433	1,235	1,035
Intangibles	412	399	382	362	347
Other non-financial assets	509	509	509	509	509
Total non-financial assets	14,109	17,585	16,918	14,355	11,795
Total assets	35,361	38,364	37,357	34,453	31,517
LIABILITIES					
Payables					
Suppliers payable	3,459	3,421	3,421	3,421	3,421
Other payables	6,974	6,878	6,877	6,876	6,875
Total payables	10,433	10,299	10,298	10,297	10,296
Interest bearing liabilities					
Leases	6,507	5,687	4,072	2,457	842
Total interest bearing liabilities	6,507	5,687	4,072	2,457	842
Provisions					
Employee provisions	9,148	9,148	9,148	9,148	9,148
Other provisions	95	96	97	98	99
Total provisions	9,243	9,244	9,245	9,246	9,247
Total liabilities	26,183	25,230	23,615	22,000	20,385
Net assets	9,178	13,134	13,742	12,453	11,132
EQUITY*					
Parent entity interest					
Contributed equity	5,587	11,247	13,559	13,974	14,392
Reserves	667	667	667	667	667
Retained surplus (accumulated deficit)	2,924	1,220	(484)	(2,188)	(3,927)
Total parent entity interest	9,178	13,134	13,742	12,453	11,132
Total equity	9,178	13,134	13,742	12,453	11,132

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	2,924	667	5,587	9,178
Adjusted opening balance	2,924	667	5,587	9,178
Comprehensive income				
Surplus/(deficit) for the period	(904)			(904)
Total comprehensive income	(904)	-	-	(904)
Transactions with owners				
Distributions to owners				
Other	(800)			(800)
Contributions by owners				
Departmental capital budget			5,660	5,660
Sub-total transactions with owners	(800)	-	5,660	4,860
Estimated closing balance as at 30 June 2023	1,220	667	11,247	13,134
Closing balance attributable to the Australian Government	1,220	667	11,247	13,134

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	48,649	62,785	51,460	47,780	44,577
Sale of goods and rendering of services	18,984	17,984	16,610	16,639	16,667
Net GST received	1,548	1,540	-	-	-
Total cash received	69,181	82,309	68,070	64,419	61,244
Cash used					
Employees	41,584	46,726	38,570	36,780	35,823
Suppliers	25,449	32,476	25,662	23,771	21,525
Interest payments on lease liability	130	118	118	118	118
External revenue transferred to the OPA	-	800	1,626	1,655	1,683
Other	-	96	1	1	1
Total cash used	67,163	80,216	65,977	62,325	59,150
Net cash from/(used by) operating activities	2,018	2,093	2,093	2,094	2,094
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,684	6,138	2,790	894	897
Total cash used	2,684	6,138	2,790	894	897
Net cash from/(used by) investing activities	(2,684)	(6,138)	(2,790)	(894)	(897)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,206	5,660	2,312	415	418
Total cash received	2,206	5,660	2,312	415	418
Cash used					
Principal payments on lease liability	1,540	1,615	1,615	1,615	1,615
Total cash used	1,540	1,615	1,615	1,615	1,615
Net cash from/(used by) financing activities	666	4,045	697	(1,200)	(1,197)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,424	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (Departmental capital budget)	2,206	5,660	2,312	415	418
Total new capital appropriations	2,206	5,660	2,312	415	418
Provided for:					
Purchase of non-financial assets	2,206	5,660	2,312	415	418
Total items	2,206	5,660	2,312	415	418
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriation - Departmental capital budget (a)	2,206	5,660	2,312	415	418
Funded internally from departmental resources (b)	478	478	478	479	479
TOTAL	2,684	6,138	2,790	894	897
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,684	6,138	2,790	894	897
Total cash used to acquire assets	2,684	6,138	2,790	894	897

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- internally developed assets; and
- s74 external revenue.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	11,991	1,197	412	13,600
Capital asset additions				
By purchase - appropriation equity (a)	5,150	282	706	6,138
By purchase - appropriation equity - ROU assets	795	-	-	795
Total additions	5,945	282	706	6,933
Other movements				
Depreciation/amortisation expense	(1,059)	(25)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,639)	(15)	-	(1,654)
Total other movements	(2,698)	(40)	(719)	(3,457)
As at 30 June 2023				
Gross book value	12,313	2,630	3,362	18,305
Gross book value - ROU assets	11,721	41	-	11,762
Accumulated depreciation/amortisation and impairment	(2,362)	(1,190)	(2,963)	(6,515)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,434)	(42)	-	(6,476)
Closing net book balance	15,238	1,439	399	17,076

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	4,361	4,444	4,533	4,615	4,693
Net (cost of)/contribution by services	4,361	4,444	4,533	4,615	4,693
Total comprehensive income/(loss)	(4,361)	(4,444)	(4,533)	(4,615)	(4,693)

Prepared on Australian Accounting Standards basis.

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

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

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

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

Prepared on Australian Accounting Standards basis.

Digital Transformation Agency

Entity resources and planned performance

Digital Transformation Agency

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Digital Transformation Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The DTA:

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

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

Direction setting

The DTA will:

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

Implementation oversight

The DTA will:

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	51,601	51,601
Departmental appropriation (c)	76,869	71,075
s74 external revenue (d)	898	846
Total departmental annual appropriations	129,368	123,522
Special accounts		
Opening balance	82,484	86,426
Non-appropriation receipts (e)	372,944	314,953
Total special accounts	455,428	401,379
Total departmental resourcing	584,796	524,901
Total resourcing for DTA	584,796	524,901
	2021-22	2022-23
Average staffing level (number)	240	257

Third party payments from and on behalf of other entities

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	373,842	315,799

Third party payments from and on behalf of other entities

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	373,842	315,799

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

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

1.3 Budget measures

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

Table 1.2: DTA 2022-23 Budget measures

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

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measure						
Digital Economy Strategy (a)	1.1					
Departmental Expenses		-	5,858	-	-	-
Total		-	5,858	-	-	-
Total Payment measure						
Departmental		-	5,858	-	-	-
Total		-	5,858	-	-	-

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the DTA Agency can be found at: www.dta.gov.au.

The most recent annual performance statement can be found at: www.dta.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Digital Transformation Agency					
Departmental expenses					
Departmental appropriation	76,869	71,075	57,066	46,639	29,260
s74 external revenue (a)	898	846	3,836	4,369	6,440
Special appropriations					
<i>ICT Coordinated Procurement</i>	16,164	5,304	1,364	10,182	15,145
Expenses not requiring appropriation in the Budget year (b)	328	1,031	1,334	921	364
Departmental total	94,259	78,256	63,600	62,111	51,209
Total expenses for program 1.1	94,259	78,256	63,600	62,111	51,209
	2021-22	2022-23			
Average staffing level (number)	240	257			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, resources received free of charge and expenses where funding has been provided in a prior year.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Support the Government’s digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement		
Program 1.1 - The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians.		
Key activities	Key activities reported in the current corporate plan that relate to this program.	
Year	Performance measures	Expected performance results
Current year 2021-22	<p>Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate modern, efficient, and joined-up government services.</p> <p>Whole-of-government digital platforms, technologies and services reduce costs and duplication, provide better infrastructure for Commonwealth entities, and enhance the user experience.</p> <p>Sourcing improvements enhance the experience for buyers and sellers of government digital products and services.</p> <p>Advice, programs, training and resources delivered improve the digital capability of the APS.</p> <p>Collaboration and partnerships nationally and internationally promote digital transformation to improve government services.</p>	<p>Our leadership drives digital transformation in government and increased user-focus in digital government service delivery.</p> <p>Increase in, or enhancement of, digital platforms, technologies and services that make government simple, clear and fast.</p> <p>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.</p> <p>Quality of advice, programs, training and resources supports and builds digital leadership, attracts emerging talent, and increases capability of staff across the APS.</p> <p>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.</p>

Outcome 1 – Support the Government’s digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement		
Program 1.1 - The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians.		
Year	Performance measures	Planned performance results
Budget year 2022-23	<p>Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate simple, helpful, respectful and transparent government services.</p> <p>Whole-of-government digital platforms, technologies and services are aligned to the Australian Government architecture, to support reduced costs and duplication, providing better infrastructure for Commonwealth entities, and enhancing the user experience.</p> <p>Manage whole of government digital procurement arrangements and systems.</p>	<p>Our leadership drives digital transformation in government and increased user-focus in digital government service delivery.</p> <p>Increase in, and enhancement of, digital platforms, technologies and services that are aligned to the Australian Government Architecture and make government services easy to use, accessible and connected</p> <p>Up-to-date digital procurement arrangements that meet government agencies needs with at least one new or renewed whole-of-government arrangement put in place that delivers improved value.</p> <p>Whole-of-government digital procurement arrangements comply, where relevant, to the Australian Government Architecture and Reuse Policy.</p> <p>Centrally managed DTA whole-of-government contracts are reported on AusTender.</p> <p>70% of government users report a customer satisfaction measure of neutral or above.</p> <p>BuyICT platform including the Reuse Catalogue is available to buyers and sellers 99.5% of the time</p> <p>The Customer Service Desk for digital procurement is available from 8.30am to 5.00pm Australian Eastern Standard Time (Australian Capital Territory business days).</p>
Forward estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	31,886	38,689	35,606	38,128	27,152
Suppliers	58,506	35,687	24,398	20,837	20,911
Depreciation and amortisation (a)	3,705	3,744	3,457	3,044	3,044
Finance costs	162	136	139	102	102
Total expenses	94,259	78,256	63,600	62,111	51,209
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	20,022	9,438	7,374	20,803	24,261
Total own-source revenue	20,022	9,438	7,374	20,803	24,261
Gains					
Other	577	577	557	557	-
Total gains	577	577	557	557	-
Total own-source income	20,599	10,015	7,931	21,360	24,261
Net (cost of)/contribution by services	(73,660)	(68,241)	(55,669)	(40,751)	(26,948)
Revenue from government	76,869	71,075	57,066	46,639	29,260
Surplus/(deficit) attributable to the Australian Government	3,209	2,834	1,397	5,888	2,312
Total comprehensive income/(loss)	3,209	2,834	1,397	5,888	2,312
Total comprehensive income/(loss) attributable to the Australian Government	3,209	2,834	1,397	5,888	2,312
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	3,209	2,834	1,397	5,888	2,312
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	721	718	163	163	163
plus: depreciation/amortisation expenses for ROU assets (b)	2,984	3,026	3,294	2,881	2,881
less: lease principal repayments (b)	2,984	2,986	3,011	3,015	-
Net cash operating surplus/ (deficit)	3,930	3,592	1,843	5,917	5,356

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	78,269	75,821	80,814	86,865	89,340
Trade and other receivables	72,144	78,912	68,912	68,778	71,659
Total financial assets	150,413	154,733	149,726	155,643	160,999
Non-financial assets					
Land and buildings	12,883	14,427	11,133	11,436	8,555
Property, plant and equipment	1,063	811	648	485	322
Other non-financial assets	880	880	880	880	880
Total non-financial assets	14,826	16,118	12,661	12,801	9,757
Total assets	165,239	170,851	162,387	168,444	170,756
LIABILITIES					
Payables					
Suppliers	20,586	20,586	20,586	20,586	20,586
Other payables	39,445	49,323	42,473	42,473	42,473
Total payables	60,031	69,909	63,059	63,059	63,059
Interest bearing liabilities					
Leases	7,756	9,806	6,795	6,964	6,964
Total interest bearing liabilities	7,756	9,806	6,795	6,964	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	80,430	92,358	82,497	82,666	82,666
Net assets	84,809	78,493	79,890	85,778	88,090
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)	79,570	73,254	74,651	80,539	82,851
Total parent entity interest	84,809	78,493	79,890	85,778	88,090
Total equity	84,809	78,493	79,890	85,778	88,090

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	79,570	325	4,914	84,809
Adjusted opening balance	79,570	325	4,914	84,809
Comprehensive income				
Surplus/(deficit) for the period	2,834	-	-	2,834
Total comprehensive income	2,834	-	-	2,834
Transactions with owners				
Other	(9,150)	-	-	(9,150)
Sub-total transactions with owners	(9,150)	-	-	(9,150)
Estimated closing balance as at 30 June 2023	73,254	325	4,914	78,493
Closing balance attributable to the Australian Government	73,254	325	4,914	78,493

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	76,881	74,185	60,216	48,894	26,379
Sale of goods and rendering of services	373,842	315,799	300,667	330,694	139,753
Net GST received	11,000	4,000	3,000	3,000	-
Other	-	-	2,121	-	-
Total cash received	461,723	393,984	366,004	382,588	166,132
Cash used					
Employees	31,886	38,689	35,606	38,128	27,152
Suppliers	411,749	341,471	317,134	330,171	136,403
Net GST paid	11,000	4,000	3,000	3,000	-
Interest payments on lease liability	162	136	139	102	102
s74 external revenue transferred to the OPA	9,151	9,150	2,121	2,121	-
Total cash used	463,948	393,446	358,000	373,522	163,657
Net cash from/(used by) operating activities	(2,225)	538	8,004	9,066	2,475
Cash used					
Principal payments on lease liability	2,984	2,986	3,011	3,015	-
Total cash used	2,984	2,986	3,011	3,015	-
Net cash from/(used by) financing activities	(2,984)	(2,986)	(3,011)	(3,015)	-
Net increase/(decrease) in cash held	(5,209)	(2,448)	4,993	6,051	2,475
Cash and cash equivalents at the beginning of the reporting period	83,478	78,269	75,821	80,814	86,865
Cash and cash equivalents at the end of the reporting period	78,269	75,821	80,814	86,865	89,340

Prepared on Australian Accounting Standards basis

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

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	12,883	1,063	13,946
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity - ROU assets	5,036	-	5,036
Total additions	5,036	-	5,036
Other movements			
Depreciation/amortisation expense	(466)	(252)	(718)
Depreciation/amortisation on ROU assets	(3,026)	-	(3,026)
Total other movements	(3,492)	(252)	(3,744)
As at 30 June 2023			
Gross book value	8,715	2,255	10,970
Gross book value - ROU assets	21,965	-	21,965
Accumulated depreciation/amortisation and impairment	(7,169)	(1,444)	(8,613)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,084)	-	(9,084)
Closing net book balance	14,427	811	15,238

Prepared on Australian Accounting Standards basis.

Indigenous Business Australia

**Entity resources and planned
performance**

Indigenous Business Australia

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Indigenous Business Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	<i>2021-22 Estimated actual \$'000</i>	<i>2022-23 Estimate \$'000</i>
Opening balance/cash reserves at 1 July	110,068	129,483
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	9,452	9,361
Annual appropriations - other services (b)		
Equity injection	79,100	41,600
Total annual appropriations	88,552	50,961
Amounts received from related entities		
Amounts from National Indigenous Australians Agency (c)	27,500	27,500
Total amounts received from related entities	27,500	27,500
Total funds from Government	116,052	78,461
Funds from other sources		
Interest	45,953	48,104
Sale of goods and rendering of services	83,846	94,215
Dividends	3,579	8,792
Rental Income	20,713	18,175
Other	2,038	513
Total funds from other sources	156,129	169,799
Total net resourcing for IBA	382,249	377,743
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	203	203

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

- (a) Appropriation Bill (No. 1) 2022-23.
- (b) Appropriation Bill (No. 2) 2022-23.
- (c) Funding provided by the National Indigenous Australians Agency that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity (CCE) (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

1.3 Budget measures

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

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

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Receipt measure						
Indigenous Home Ownership Program						
Extension						
	1.1					
	Departmental receipt	(1,845)	(2,328)	(1,686)	(1,020)	(777)
Total		(1,845)	(2,328)	(1,686)	(1,020)	(777)
Total receipt measure						
	Departmental	(1,845)	(2,328)	(1,686)	(1,020)	(777)
Total		(1,845)	(2,328)	(1,686)	(1,020)	(777)

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

Section 2: Outcomes and planned performance

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

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

Note:

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

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Indigenous Economic Participation and Wealth Creation					
Revenue from government					
Ordinary annual services (Appropriation Bill No. 1)	9,452	9,361	9,406	9,461	9,507
Expenses not requiring appropriation in the budget year	93,197	97,338	96,935	90,245	94,727
Revenues from other independent sources	156,070	161,649	163,557	165,347	167,079
Total expenses for Program 1.1	258,719	268,348	269,898	265,053	271,313
	2021-22	2022-23			
Average staffing level (number)	203	203			

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

Table 2.1.2: Performance measure for Outcome 1

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

<p>Outcome 1: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans.</p>	
<p>Program 1.1 – Indigenous Economic Participation and Wealth Creation</p> <p>This program contributes to the above outcome through the following objectives:</p> <ul style="list-style-type: none"> • Support Aboriginal and Torres Strait Islander people to own a home and build home equity. • Support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence. • Support Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability. <p>The program recognises the unique circumstances of Australia’s Indigenous peoples and delivers outcomes against the above objectives in a culturally sensitive and informed way.</p>	
<p>Delivery</p>	<p>IBA increases wealth and economic independence for Aboriginal and Torres Strait Islander people by delivering:</p> <ul style="list-style-type: none"> • finance products and tailored support for home ownership. • finance products and tailored support to help start, acquire or grow a business. • investment and direct management of businesses and assets as well as commercial capability development.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Key Activities	IBA's key activities are guided by its five-year strategy (2018-2023) that articulates the long, medium and short term economic, social and cultural impacts to be achieved through the core program areas which are: <ul style="list-style-type: none"> • home ownership • business solutions • investments and asset management 	
Year	Performance measures	Expected performance results
Current year 2021-22	<ol style="list-style-type: none"> 1. Number of home ownership outcomes approved 2. Percentage of approved customers that are first home buyers 3. Percentage of Indigenous home customers who transition or are supported into mainstream lending 4. Number of people attending housing capability workshops 5. Percentage of home customers satisfied or very satisfied with IBA's service 6. Cost per dollar lent efficiency ratio for the home loan portfolio 7. Four-year survivability of IBA supported business loan customers 8. Number of business customers financed 9. Number of people attending business capability workshops 10. Percentage of business customers satisfied or very satisfied with IBA's service 11. Cost per dollar lent efficiency ratio for the business loan portfolio 12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015) 13. Five-year average annual portfolio returns to Indigenous co-investors 	<ol style="list-style-type: none"> 1. 567 (against a target of 560) 2. 95% (against a target of 90%) 3. 9.6% (against a target of 4.5%) 4. 510 (against a target of 500) 5. 92% (against a target of 80%) 6. 0.95% (against a target of less than 1.11%) 7. 0-4 employees: 83% (target of 63%); 5-19 employees: 92% (target of 78%); 20-199 employees: 100% (target of 83%); 200+ employees: IBA had no such customers 8. 220 (against a target of 193) 9. 500 (against a target of 500) 10. 86% (against a target of 80%) 11. 9.5% (against a target of less than 10%) 12. \$190m (against a target of \$167m) 13. 5.0% (against a target of CPI + 3.5% = 4.98% as at 31 December 2021)

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected Performance Results
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) 15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates 16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians 17. Percentage of investors satisfied or very satisfied with IBA's service 18. Asset management expense ratio 19. Value of goods and services procured from Indigenous suppliers 20. Implementation of IBA's impact framework	14. 65 (against a target of 65) 15. \$4.5m (against a target of \$3.0m) 16. 23% (against a target of 23%) 17. 89% (against a target of 80%) 18. 2% (against a target of less than 3%) 19. \$4.6m (against a target of \$4.8m) 20. The targets to publish Annual Impact Report and respond to all previous recommendations have been met.
Year	Performance measures	Expected Performance Results
Budget Year 2022-23	1. Number of home ownership outcomes approved 2. Percentage of approved customers that are first home buyers 3. Percentage of Indigenous home customers who transition or are supported into mainstream lending 4. Number of people attending housing capability workshops 5. Percentage of home customers satisfied or very satisfied with IBA's service 6. Cost per dollar lent efficiency ratio for the home loan portfolio 7. Four-year survivability of IBA supported business loan customers 8. Number of business customers financed 9. Number of people attending business capability workshops	1. 575 2. 90% 3. 4.5% 4. 525 5. 80% 6. Less than 1.0% 7. Australian average business survivability by employment category as reported by the ABS 8. 160 9. 515

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected Performance Results
	10. Percentage of business customers satisfied or very satisfied with IBA's service	10. 80%
	11. Cost per dollar lent efficiency ratio for the business finance portfolio	11. Less than 10%
	12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015)	12. \$205.0m
	13. Five-year average annual portfolio returns to Indigenous co-investors	13. CPI + 3.0%
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015)	14. 70
	15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates	15. \$3.5m
	16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians.	16. 21%
	17. Percentage of investors satisfied or very satisfied with IBA's service	17. 80%
	18. Investments asset management expense ratio	18. Less than 3%
	19. Value of goods and services procured from Indigenous suppliers by IBA (not including subsidiaries)	19. \$5.0m
	20. Implementation of IBA's impact, evaluation and performance frameworks	20. Undertake impact research in line with IBA's impact, Evaluation and Performance frameworks that deliver recommendations with a clear path to improving customer outcomes

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected Performance Results
Forward Estimates 2023-26	1. Number of home ownership outcomes approved	1. 585 (2023-24), 600 (2024-25), 620 (2025-26)
	2. Percentage of approved customers that are first home buyers	2. 90%
	3. Percentage of Indigenous home customers who transition or are supported into mainstream lending	3. 4.5%
	4. Number of people attending housing capability workshops	4. 550 (2023-24), 575 (2024-25), 600 (2025-26)
	5. Percentage of home customers satisfied or very satisfied with IBA's service	5. 80%
	6. Cost per dollar lent efficiency ratio for the home loan portfolio	6. Less than 1.0%
	7. Four-year survivability of IBA supported business loan customers	7. Australian average business survivability by employment category, as reported by the ABS
	8. Number of business customers financed	8. 165 (2023-24), 170 (2024-25), 175 (2025-26)
	9. Number of people attending business capability workshops	9. 530 (2023-24), 545 (2024-25), 560 (2025-26)
	10. Percentage of business customers satisfied or very satisfied with IBA's service	10. 80%
	11. Cost per dollar lent efficiency ratio for the business finance portfolio	11. Less than 10%
	12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015)	12. \$220.0m (2023-24), \$235.0m (2024-25), \$250.0m (2025-26)
	13. Five-year average annual portfolio returns to Indigenous co-investors	13. CPI + 3.0%

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected Performance Results
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015)	14. 77 (2023-24), 84 (2024-25), 91 (2025-26)
	15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates	15. \$2.5m (2023-24), \$2.8m (2024-25), \$3.0m (2025-26)
	16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians	16. 20% (2023-24), 21% (2024-25), 22% (2025-26)
	17. Percentage of investors satisfied or very satisfied with IBA's service	17. 80%
	18. Investments asset management expense ratio	18. Less than 3%
	19. Value of goods and services procured from Indigenous suppliers by IBA (not including subsidiaries)	19. \$5.3m (2023-24), \$5.5m (2024-25), \$5.8m (2025-26)
	20. Implementation of IBA's impact, evaluation and performance frameworks	20. Undertake impact research in line with IBA's impact, evaluation and performance frameworks that deliver recommendations with a clear path to improving customer outcomes

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

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

Comprehensive income statement

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

Budgeted departmental balance sheet

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

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

Budgeted departmental statement of cash flows

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

Departmental statement of changes in equity

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

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

Concessional loan discount

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

Financial assets – trade and other receivables

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

Non-financial assets

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	48,709	51,232	52,563	53,878	55,171
Suppliers	90,588	101,454	101,600	102,192	102,752
Grants	14,452	7,040	7,223	7,223	7,223
Depreciation and amortisation	10,710	10,459	10,731	10,649	10,554
Finance costs	86,182	88,403	87,768	80,849	85,105
Impairment loss on financial instruments	7,015	8,935	9,167	9,396	9,622
Other expenses	1,063	825	846	866	886
Total expenses	258,719	268,348	269,898	265,053	271,313
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	81,664	94,353	96,806	99,226	101,608
Interest	45,953	48,104	47,412	48,355	49,397
Dividends	3,578	8,792	9,021	9,246	9,468
Rental income	20,713	18,175	18,595	19,002	19,410
Unwinding concessional loan discount	128,400	83,700	73,500	64,900	64,700
Other	47,020	27,500	27,500	27,500	27,500
Total own-source revenue	327,328	280,624	272,834	268,229	272,083
Gains					
Other	411	-	-	-	-
Total gains	411	-	-	-	-
Total own-source income	327,739	280,624	272,834	268,229	272,083
Net (cost of)/contribution by services	69,020	12,276	2,936	3,176	770
Revenue from government	9,452	9,361	9,406	9,461	9,507
Total comprehensive income/(loss) after income tax	78,472	21,637	12,342	12,637	10,277
Total comprehensive income/(loss) attributable to non-controlling interest	7,530	4,063	2,318	2,373	1,930
Total comprehensive income/(loss) attributable to the Australian Government	70,942	17,574	10,024	10,264	8,347

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**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	78,472	21,637	12,342	12,637	10,277
plus: depreciation/amortisation expenses for ROU assets (a)	1,427	1,492	1,883	1,883	1,884
less: lease principal repayments (a)	2,085	2,885	2,373	3,078	3,035
Net Cash operating Surplus/ (Deficit)	77,814	20,244	11,852	11,442	9,126

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	129,483	125,891	122,817	119,853	116,230
Trade and other receivables	1,029,069	1,083,791	1,171,524	1,277,728	1,382,205
Investments accounted for under the equity method	12,682	12,682	12,682	12,682	12,682
Other investments	576,215	592,415	572,115	522,115	472,115
Total financial assets	1,747,449	1,814,779	1,879,138	1,932,378	1,983,232
Non-financial assets					
Land and buildings	42,082	42,765	38,507	34,143	29,674
Property, plant and equipment	17,871	15,496	12,257	10,672	9,351
Investment property	196,922	199,122	199,122	199,122	199,122
Intangibles	24,691	31,690	29,056	26,356	23,592
Inventories	2,281	2,531	2,531	2,531	2,531
Tax assets	556	556	556	556	556
Other non-financial assets	128	253	253	253	253
Total non-financial assets	284,531	292,413	282,282	273,633	265,079
Total assets	2,031,980	2,107,192	2,161,420	2,206,011	2,248,311
LIABILITIES					
Payables					
Suppliers	15,360	15,835	16,187	16,038	16,217
Tax liabilities	80	80	80	80	80
Other payables	14,318	14,693	14,844	14,594	14,784
Total payables	29,758	30,608	31,111	30,712	31,081
Interest bearing liabilities					
Loans	36,505	36,505	36,505	36,505	36,505
Leases	7,513	7,513	6,392	5,367	4,384
Total interest bearing liabilities	44,018	44,018	42,897	41,872	40,889
Provisions					
Employee provisions	9,364	9,189	9,346	9,473	9,630
Other provisions	15,712	15,412	14,909	15,310	14,940
Total provisions	25,076	24,601	24,255	24,783	24,570
Total liabilities	98,852	99,227	98,263	97,367	96,540
Net assets	1,933,128	2,007,965	2,063,157	2,108,644	2,151,771

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EQUITY*					
Parent entity interest					
Contributed equity	1,257,884	1,299,484	1,322,334	1,345,184	1,368,034
Reserves	4,135	4,135	4,135	4,135	4,135
Retained surplus (accumulated deficit)	467,580	485,154	495,178	505,442	513,789
Total parent entity interest	1,729,599	1,788,773	1,821,647	1,854,761	1,885,958
Attributed to non-controlling interest					
Contributed equity	179,869	191,469	211,469	221,469	231,469
Reserves	1,446	1,446	1,446	1,446	1,446
Retained surplus (accumulated deficit)	22,214	26,277	28,595	30,968	32,898
Total non-controlling interest	203,529	219,192	241,510	253,883	265,813
Total equity	1,933,128	2,007,965	2,063,157	2,108,644	2,151,771

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	489,794	5,581	1,437,753	1,933,128
Adjusted opening balance	489,794	5,581	1,437,753	1,933,128
Comprehensive income				
Surplus/(deficit) for the period	21,637	-	-	21,637
Total comprehensive income	21,637	-	-	21,637
of which:				
Attributable to the Australian Government	17,574	-	-	17,574
Attributable to non-controlling interest	4,063	-	-	4,063
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	41,600	41,600
Other	-	-	11,600	11,600
Sub-total transactions with owners	-	-	53,200	53,200
Estimated closing balance as at 30 June 2023	511,431	5,581	1,490,953	2,007,965
Less: non-controlling interests	26,277	1,446	191,469	219,192
Closing balance attributable to the Australian Government	485,154	4,135	1,299,484	1,788,773

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,452	9,361	9,406	9,461	9,507
Receipts from government	27,500	27,500	27,500	27,500	27,500
Sale of goods and rendering of services	83,846	94,215	96,020	99,476	101,122
Interest	45,953	48,104	47,412	48,355	49,397
Dividends	3,579	8,792	9,021	9,246	9,468
Other	22,751	18,688	19,532	18,502	20,086
Total cash received	193,081	206,660	208,891	212,540	217,080
Cash used					
Employees	49,309	51,407	52,406	53,751	55,014
Suppliers	74,263	101,354	101,248	102,341	102,573
Borrowing costs	1,590	622	638	654	670
Interest payments on lease liability	223	381	330	295	235
Other	17,339	8,165	8,572	7,688	8,479
Total cash used	142,724	161,929	163,194	164,729	166,971
Net cash from/(used by) operating activities	50,357	44,731	45,697	47,811	50,109
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	54	-	-	1,553	52
Proceeds from sales of financial instruments	16,287	49,358	35,213	60,214	80,786
Other - loan repayments	356,541	318,243	291,300	270,900	279,401
Total cash received	372,882	367,601	326,513	332,667	360,239
Cash used					
Purchase of property, plant and equipment and intangibles	39,320	17,966	439	-	-
Purchase of financial instruments	143,497	61,173	12,322	10,214	30,786
Other - loans & advances	333,922	387,100	403,000	403,000	413,000
Total cash used	516,739	466,239	415,761	413,214	443,786
Net cash from/(used by) investing activities	(143,857)	(98,638)	(89,248)	(80,547)	(83,547)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	79,100	41,600	22,850	22,850	22,850
Other	35,900	11,600	20,000	10,000	10,000
Total cash received	115,000	53,200	42,850	32,850	32,850
Cash used					
Principal payments on lease liability	2,085	2,885	2,373	3,078	3,035
Total cash used	2,085	2,885	2,373	3,078	3,035
Net cash from/(used by) financing activities	112,915	50,315	40,477	29,772	29,815
Net increase/(decrease) in cash held	19,415	(3,592)	(3,074)	(2,964)	(3,623)
Cash and cash equivalents at the beginning of the reporting period	110,068	129,483	125,891	122,817	119,853
Cash and cash equivalents at the end of the reporting period	129,483	125,891	122,817	119,853	116,230

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	79,100	41,600	22,850	22,850	22,850
Total new capital appropriations	79,100	41,600	22,850	22,850	22,850
Provided for:					
IBA's IHOP	79,100	41,600	22,850	22,850	22,850
Total items	79,100	41,600	22,850	22,850	22,850
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	39,320	17,966	439	-	-
TOTAL	39,320	17,966	439	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	39,320	17,966	439	-	-
Total cash used to acquire assets	39,320	17,966	439	-	-

Prepared on Australian Accounting Standards basis.

(a) May include the following s74 external receipts:

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

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

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	37,181	53,651	196,922	32,028	319,782
Gross book value - ROU assets	12,154	-	-	-	12,154
Accumulated depreciation/amortisation and impairment	(5,809)	(35,780)	-	(7,337)	(48,926)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,444)	-	-	-	(1,444)
Opening net book balance	42,082	17,871	196,922	24,691	281,566
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - other	2,990	1,367	2,200	9,566	16,123
By purchase - other - ROU assets	1,843	-	-	-	1,843
Total additions	4,833	1,367	2,200	9,566	17,966
Other movements					
Depreciation/amortisation expense	(2,658)	(3,742)	-	(2,567)	(8,967)
Depreciation/amortisation on ROU assets	(1,492)	-	-	-	(1,492)
Total other movements	(4,150)	(3,742)	-	(2,567)	(10,459)
As at 30 June 2023					
Gross book value	40,171	55,018	199,122	41,594	335,905
Gross book value - ROU assets	13,997	-	-	-	13,997
Accumulated depreciation/amortisation and impairment	(8,467)	(39,522)	-	(9,904)	(57,893)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,936)	-	-	-	(2,936)
Closing net book balance	42,765	15,496	199,122	31,690	289,073

Prepared on Australian Accounting Standards basis.

Indigenous Land and Sea Corporation

**Entity resources and planned
performance**

Indigenous Land and Sea Corporation

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Indigenous Land and Sea Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

The ILSC operates across the Country held by Aboriginal and Torres Strait Islander peoples, inclusive of the tangible and intangible aspects of culture, knowledge and identity. Physically, this refers to the land, fresh and salt water country under the care and control of Aboriginal and Torres Strait Islander people, communities and Corporations. Less tangibly, it refers to the cultural assets, cultural knowledge and intellectual property held collectively in association with the physical aspects of country.

In the year ahead, the ILSC will focus on:

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

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

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

The ILSC delivers its operations through:

- its principal grants program – Our Country Our Future – delivered from three Divisional offices: Western (Perth), Central (Adelaide) and Eastern (Brisbane) where new land and water acquisition and management projects are developed and delivered with Indigenous groups
- its subsidiaries, which are specifically structured and geared to generate outcomes through operating commercially in industry sectors in which Indigenous peoples hold a competitive advantage:
- Voyages Indigenous Tourism Australia (Voyages) Pty Ltd, which owns and manages Ayers Rock Resort, Northern Territory (NT), and manages one other tourism enterprise developed by the ILSC

- Primary Partners Ltd (formerly Australian Indigenous Agribusiness Company (AIA) Pty Ltd), which employs labour on a number of agribusinesses developed by the ILSC on ILSC-owned land, and
- National Centre of Indigenous Excellence (NCIE) Ltd, which manages the ILSC-developed social enterprise of the same name in Redfern, Sydney, NSW.

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

1.2 Entity resource statement

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

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

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

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

Table 1.1: Indigenous Land and Sea Corporation resource statement — Budget estimates for 2022-23 as at Budget March 2022

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Opening balance/cash reserves at 1 July	34,631	60,059
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	8,276	10,629
Total annual appropriations	8,276	10,629
Special accounts (c)		
Indigenous Land and Sea Corporation Special Funding Account	55,848	56,987
Name of special account		
Total special accounts	55,848	56,987
Amounts received from related entities		
Amounts from other entities (e)	1,240	1,240
Total amounts received from related entities	1,240	1,240
Total funds from Government	65,364	68,856
Funds from other sources		
Interest	23	-
Sale of goods and services	3,988	5,807
Other	24,065	14,714
Total funds from other sources	28,076	20,521
Total net resourcing for Entity X	128,071	149,436
	2021-22	2022-23
Average staffing level (number)	265	265

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

- (a) Appropriation Bill (No. 1) 2022-23.
- (b) Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a Non Corporate Commonwealth Entity (NCCE). The CCE does not hold the special account itself and therefore does not have a balance carried forward from earlier years.
- (c) Amounts received from other entities within the portfolio, or from other portfolios.

1.3 Budget measures

ILSC has no budget measures in the 2022-23 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the Indigenous Land and Sea Corporation can be found at www.ilsc.gov.au/about/ilsc-publications/corporate-plan/

The most recent annual performance statement can be found at www.ilsc.gov.au/about/ilsc-publications/annual-reports/

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Indigenous Land and Sea Commission					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	8,276	10,629	9,686	9,823	9,961
Payment from related entities	12,279	12,279	7,800	7,800	7,800
Special accounts					
Indigenous Land and Sea Corporation Special Funding Account	113,190	65,214	58,436	59,884	61,341
Revenues from other independent sources	6,244	6,835	11,317	11,470	11,240
Total expenses for Program 1.1	139,989	94,957	87,239	88,977	90,342
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	8,276	10,629	9,686	9,823	9,961
Payment from related entities	12,279	12,279	7,800	7,800	7,800
Special accounts	113,190	65,214	58,436	59,884	61,341
Revenues from other independent sources	6,244	6,835	11,317	11,470	11,240
Total expenses for Outcome 1	139,989	94,957	87,239	88,977	90,342
	2021-22	2022-23			
Average staffing level (number)	265	265			

Table 2.1.3: Performance measure for Outcome 1

Outcome 1 – Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.		
Program 1.1 – The objective of this program is to acquire and manage Indigenous land and water-related interests.		
Key Activities	<ul style="list-style-type: none"> acquiring and granting interests in land and water to Indigenous corporations to provide access to and protection of cultural and environmental values and to achieve socioeconomic development. assisting Indigenous groups manage their land and water-based interests (through grants, guarantees, loans or provision of services) to manage their interests sustainably including the development of viable enterprises. operating subsidiary companies that manage agricultural, tourism and community-based enterprises on lands and waters over which Indigenous Australians hold a legal interest; these enterprises provide training, employment and other opportunities for Indigenous communities and individuals. 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	Deliverable 1 Interests in land and water/waters acquired	<i>Achieved</i>
	Deliverable 2 Interests granted	<i>Achieved</i>
	Deliverable 3 Number of active acquisition and management projects	<i>Exceeded</i>
	KPI 1 - Indigenous employment <ul style="list-style-type: none"> Number of Indigenous staff directly employed across the ILSC Group Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year 	<i>Exceeded</i> <i>Exceeded</i>
	KPI 2 - Indigenous training <ul style="list-style-type: none"> Number of Indigenous trainees hosted/employed across the ILSC Group Number of Indigenous training completions enabled by ILSC funded projects active in financial year 	<i>Achieved</i> <i>Achieved</i>
	KPI 3- Indigenous business development Number of Indigenous enterprises assisted by ILSC Group projects	<i>Achieved</i>
	Year	Performance measures

Outcome 1 – Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.		
Program 1.1 – The objective of this program is to acquire and manage Indigenous land and water-related interests.		
Year	Performance Measures	Expected performance results
Budget Year 2022-23	KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	
	KPI 5 - Collaboration Proportion of ILSC Group projects commenced in the reporting period that involved contributions from third parties (beyond immediate beneficiary group)	
	KPI 6 - ILSC Group contribution to the Indigenous Estate	
	Deliverable 1 Interests in land and water/waters acquired	9
	Deliverable 2 Interests granted	8
	Deliverable 3 Number of active acquisition and management projects	80
	KPI 1 - Indigenous employment <ul style="list-style-type: none"> • A. Number of Indigenous staff directly employed across the ILSC Group • B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year 	440 300
	KPI 2 - Indigenous training <ul style="list-style-type: none"> • A. Number of Indigenous trainees hosted/employed across the ILSC Group • B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year 	180 1000
	KPI 3- Indigenous business development Number of Indigenous enterprises assisted by ILSC Group projects	50
	KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	50%
Budget year 2022-23	KPI 5 - Collaboration Proportion of ILSC Group projects commenced in the reporting period that	60%

Outcome 1 – Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.		
Program 1.1 – The objective of this program is to acquire and manage Indigenous land and water-related interests.		
	that involved contributions from third parties (beyond immediate beneficiary group)	
	KPI 6 - ILSC Group contribution to the Indigenous Estate	N/A
Forward estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

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

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

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

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

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	22,445	25,330	25,963	26,600	26,950
Suppliers	67,331	66,023	57,672	58,807	60,042
Grants					
Depreciation and amortisation	3,593	3,604	3,604	3,570	3,350
Losses from asset sales	46,620	-	-	-	-
Total expenses	139,989	94,957	87,239	88,977	90,342
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,160	3,160	6,252	6,230	6,000
Interest	12,279	12,279	7,800	7,800	7,800
Indigenous Land and Sea Corporation Special Funding Account	55,848	56,987	58,436	59,884	61,341
Other	3,084	3,675	5,065	5,240	5,240
Total own-source revenue	74,371	76,101	77,553	79,154	80,381
Gains					
Sale of assets	9,800	-	-	-	-
Total gains	9,800	-	-	-	-
Total own-source income	84,171	76,101	77,553	79,154	80,381
Net (cost of)/contribution by services	(55,818)	(18,856)	(9,686)	(9,823)	(9,961)
Revenue from Government	8,276	10,629	9,686	9,823	9,961
Surplus/(deficit) attributable to the Australian Government	(47,542)	(8,227)	-	-	-
Total comprehensive income/(loss) - as per statement of Comprehensive Income	47,542	8,227	-	-	-
Net cash operating surplus/ (deficit)	47,542	8,227	-	-	-

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	60,059	60,059	60,059	60,059	60,059
Trade and other receivables	296,689	298,521	298,521	299,528	299,258
Total financial assets	356,748	358,580	358,580	359,587	359,317
Non-financial assets					
Land and buildings	8,177	7,549	5,821	3,851	2,051
Property, plant and equipment	48,322	48,323	48,323	48,223	48,173
Intangibles	2,337	2,337	2,337	2,337	2,337
Biological assets	21,382	21,382	21,382	21,382	21,382
Inventories	153,804	153,419	153,419	153,419	153,419
Other non-financial assets	869	869	869	932	829
Total non-financial assets	234,891	233,879	232,151	230,144	228,191
Total assets	591,639	592,459	590,731	589,731	587,508
LIABILITIES					
Payables					
Suppliers	4,905	10,905	9,894	9,894	8,671
Other payables	886	886	886	886	886
Total payables	5,791	11,791	10,780	10,780	9,557
Interest bearing liabilities					
Leases	8,981	8,412	7,695	6,695	5,695
Total interest bearing liabilities	8,981	8,412	7,695	6,695	5,695
Provisions					
Employee provisions	4,835	5,406	5,406	5,406	5,406
Other provisions	153,586	156,631	156,631	156,631	156,631
Total provisions	158,421	162,037	162,037	162,037	162,037
Total liabilities	173,193	182,240	180,512	179,512	177,289
Net assets	418,446	410,219	410,219	410,219	410,219
EQUITY*					
Parent entity interest					
Reserves	28,361	28,361	28,361	28,361	28,361
Retained surplus (accumulated deficit)	390,085	381,858	381,858	381,858	381,858
Total parent entity interest	418,446	410,219	410,219	410,219	410,219
Total equity	418,446	410,219	410,219	410,219	410,219

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022			
Balance carried forward from previous period	390,085	28,361	418,446
Adjustment for changes in accounting policies			-
Adjusted opening balance	390,085	28,361	418,446
Comprehensive income			
Other comprehensive income			-
Surplus/(deficit) for the period	(8,227)	-	(8,227)
Total comprehensive income	(8,227)	-	(8,227)
Estimated closing balance as at 30 June 2023	381,858	28,361	410,219
Closing balance attributable to the Australian Government	381,858	28,361	410,219

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,276	10,629	9,686	9,823	9,961
Receipts from Government Indigenous Land and Sea Corporation Special Funding Account	1,240	1,240	1,240	1,240	1,240
Sale of goods and rendering of services	3,988	5,807	6,252	5,223	6,270
Interest	23	-	-	-	-
Other	1,986	5,480	3,825	4,000	4,103
Total cash received	71,361	80,143	79,439	80,170	82,915
Cash used					
Employees	21,891	24,759	25,963	26,600	26,950
Suppliers	53,586	59,638	58,683	58,807	61,265
Other	14,635	-	-	63	-
Total cash used	90,112	84,397	84,646	85,470	88,215
Net cash from/(used by) operating activities	(18,751)	(4,254)	(5,207)	(5,300)	(5,300)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	9,800	-	-	-	-
Investments	30,000	-	-	-	-
Total cash received	39,800	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	1,500	1,500	1,593	1,500	1,500
Total cash used	1,500	1,500	1,593	1,500	1,500
Net cash from/(used by) investing activities	38,300	(1,500)	(1,593)	(1,500)	(1,500)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Receipts of borrowings	7,800	7,800	7,800	7,800	7,800
Total cash received	7,800	7,800	7,800	7,800	7,800
Cash used					
Principal payments on lease liability	1,921	2,046	1,000	1,000	1,000
Total cash used	1,921	2,046	1,000	1,000	1,000
Net cash from/(used by) financing activities	5,879	5,754	6,800	6,800	6,800
Net increase/(decrease) in cash held	25,428	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	34,631	60,059	60,059	60,059	60,059
Cash and cash equivalents at the end of the reporting period	60,059	60,059	60,059	60,059	60,059

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (c)	4,740	2,977	1,876	1,500	1,500
TOTAL	4,740	2,977	1,876	1,500	1,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,740	2,977	1,876	1,500	1,500
less: additions by creditors / borrowings	(3,240)	(1,477)	(283)	-	-
Total cash used to acquire assets	1,500	1,500	1,593	1,500	1,500

Prepared on Australian Accounting Standards basis.

- (a) Includes the following s74 external receipts:
- sponsorship, subsidy, gifts or similar contribution;
 - internally developed assets; and
 - proceeds from the sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Biological assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022						
Gross book value	-	-	49,792	3,004	21,382	74,178
Gross book value - ROU assets	3,796	8,116	155	-	-	12,067
Accumulated depreciation/amortisation and impairment	-	-	(1,500)	(667)	-	(2,167)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,098)	(2,637)	(125)	-	-	(3,860)
Opening net book balance	2,698	5,479	48,322	2,337	21,382	80,218
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - other	-	-	1,500	-	-	1,500
By purchase - other - ROU assets	846	537	94	-	-	1,477
Total additions	846	537	1,594	-	-	2,977
Other movements						
Depreciation/amortisation expense	-	-	(1,500)	-	-	(1,500)
Depreciation/amortisation on ROU assets	(844)	(1,167)	(93)	-	-	(2,104)
Total other movements	(844)	(1,167)	(1,593)	-	-	(3,604)
As at 30 June 2023						
Gross book value	-	-	51,292	3,004	21,382	75,678
Gross book value - ROU assets	4,642	8,653	249	-	-	13,544
Accumulated depreciation/ amortisation and impairment	-	-	(3,000)	(667)	-	(3,667)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,942)	(3,804)	(218)	-	-	(5,964)
Closing net book balance	2,700	4,849	48,323	2,337	21,382	79,591

Prepared on Australian Accounting Standards basis.

National Indigenous Australian Agency

Entity resources and planned performance

National Indigenous Australians Agency

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National Indigenous Australians Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

- providing advice to the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander people
- leading and coordinating the implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians, and
- building and maintaining effective partnerships with Aboriginal and Torres Strait Islander people, state and territory governments and other stakeholders.

In service of these efforts, the NIAA leverages a strong regional footprint which helps us align our policies and our investments with the needs of communities. Through this local presence, and now with the implementation of the Government's commitment to establish Local and Regional Indigenous Voices, the NIAA is supporting the Australian Government's efforts to build and maintain effective partnerships with Aboriginal and Torres Strait Islander people – and to ensure the Commonwealth's policies, programs and services are tailored to the needs of communities.

In 2022-23, the NIAA's key priorities are:

- to continue to implement the Government's commitments under the National Agreement on Closing the Gap and the Commonwealth Closing the Gap Implementation Plan;
- to progress the establishment of Local and Regional Voices;
- continue to progress the development of a New Remote Engagement Program that will replace the Community Development Program;
- establish the new Northern Territory Aboriginal Investment Corporation; and
- deliver a new Indigenous Skills and Employment Program.

1.2 Entity resource statement

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

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

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

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

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

	<i>2021-22 Estimated actual \$'000 (a)</i>	<i>2022-23 Estimate \$'000</i>
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c)(d)	65,507	65,507
Departmental appropriation (e)	252,625	325,584
s74 external revenue (f)	10,663	10,663
Departmental capital budget (g)	14,799	11,776
Annual appropriations - other services - non-operating		
Prior year appropriations available (a)	3,789	3,789
Equity injection (h)	2,101	2,101
<i>Total departmental annual appropriations</i>	<i>349,484</i>	<i>419,420</i>
Total departmental resourcing	349,484	419,420
Administered		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c) (d)	34,221	34,221
Outcome 1	1,476,108	1,652,184
Annual appropriations - other services - specific payments to States, ACT, NT and local government (h)		
Outcome 1 (i)	3,635	3,635
Total administered annual appropriations	1,513,964	1,690,040
Total administered special appropriations	73,716	75,355
Special accounts (j)		
Opening balance	43,218	39,882
Appropriation receipts (k)	12,730	8,500
Non-appropriation receipts	1,394,606	1,420,519
<i>Total special account receipts</i>	<i>1,450,554</i>	<i>1,468,901</i>
less administered appropriations drawn from special appropriations and credited to special accounts	(12,730)	(8,500)
Total administered resourcing	3,025,504	3,225,796
Total resourcing for NIAA	3,374,988	3,645,216
	<i>Estimated Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)	1,169	1,270

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

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

- (a) 2021-22 annual appropriations exclude amounts in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Represents unspent appropriations available from prior year due to the machinery of government changes.
- (d) 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).
- (e) Excludes Departmental capital budget (DCB).

- (f) Estimated external revenue receipts under section 74 of the PGPA Act.
- (g) DCBs are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (h) Appropriation Bill (No.2) 2022-23.
- (i) Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2022-23. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.6 million to the Northern Territory in 2022-23. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment – www.federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt_remote_aboriginal_investment_np.pdf. 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.
- (j) For further information on special accounts, refer to Budget Paper No. 4 - Agency Resourcing. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (k) Amounts credited to the special accounts from administered special appropriation relating to the Services for Other Entities and Trust Moneys, and Indigenous Remote Service Delivery Special Accounts.

1.3 Budget measures

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

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

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
Community Development Program - further supplementary funding						
Administered payment	1.1	-	97,971	-	-	-
Total		-	97,971	-	-	-
Development of Future Support for Improved Outcomes for Indigenous Australians in the Northern Territory (a)						
Administered payment	1.5	-	-	-	-	-
Total		-	-	-	-	-
Extended Custody Notification Service Funding						
Administered payment	1.3	-	-	-	-	-
Total		-	-	-	-	-
Free use of the Aboriginal Flag						
Administered payment	1.1	-	20,180	-	-	-
Total		-	20,180	-	-	-
Future of Prescribed Bodies Corporates						
Departmental payment	1.7	-	1,961	1,689	1,702	1,181
Total		-	1,961	1,689	1,702	1,181
Indigenous Rangers - capacity building						
Administered payment	1.1	-	9,989	58,259	91,287	141,655
Departmental payment	1.7	-	4,935	5,240	5,549	5,523
Total		-	14,924	63,499	96,836	147,178
Indigenous Voice - Local and Regional Voice Implementation						
Administered payment	1.4	-	20,712	-	-	-
Departmental payment	1.7	-	11,119	-	-	-
Total		-	31,831	-	-	-
Kimberley Juvenile Justice Project – expansion of the Youth Engagement Program						
Administered payment	1.3	-	984	1,030	-	-
Total		-	984	1,030	-	-

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

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
McDonald v Commonwealth class action – discovery costs						
Departmental payment (b)	1.7	-	nfp	-	-	-
Total		-	nfp	-	-	-
Ngurra Cultural Precinct (c)						
Departmental payment	1.7	-	-	-	-	-
Total		-	-	-	-	-
Prioritising Mental Health (d)						
Departmental payment	1.7	-	440	442	446	-
Total		-	440	442	446	-
Remote Engagement Program (e)						
Administered payment	1.1	-	-	(901)	(229)	-
Total		-	-	(901)	(229)	-
Strengthening Indigenous Leadership and Governance						
Administered payment	1.1	-	5,084	4,944	4,482	2,456
Departmental payment	1.7	-	1,047	1,279	1,441	1,196
Total		-	6,131	6,223	5,923	3,652
Women's Safety (f)						
Administered payment	1.3	-	12,357	13,253	-	-
Departmental payment	1.7	-	1,168	976	-	-
Total		-	13,525	14,229	-	-
Total payment measures						
Administered payment		-	167,277	76,585	95,540	144,111
Departmental payment		-	nfp	9,626	9,138	7,900
Total		-	nfp	86,211	104,678	152,011

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NIAA can be found at:
www.corporateplan.niaa.gov.au

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

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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

Department of Agriculture, Water and the Environment
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Sustainable Management of Natural Resources and the Environment • Program 3.2 – Sustainable Management - Natural Resources • Program 4.1 – Biosecurity and Export Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Agriculture, Water and the Environment (DAWE) works with the NIAA to provide opportunities for Indigenous communities and land managers to engage with the National Landcare Program.</p> <p>The DAWE and the NIAA partner with Aboriginal and Torres Strait Islander Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment.</p>

Department of Health
Programs
<ul style="list-style-type: none"> • Program 1.3 – Aboriginal and Torres Strait Islander Health
Contribution to Outcome 1 made by linked programs
<p>The NIAA works closely with the Department of Health to ensure the effectiveness of Indigenous health funding, and that mainstream policy, programs and services deliver benefits to Aboriginal and Torres Strait Islander Australians. The NIAA also provides grants for health, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances.</p>
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.1 – Services to the Community – Social Security and Welfare
Contribution to Outcome 1 made by linked programs
<p>Payments and services under the IAS are delivered by Services Australia under a number of Indigenous specific and mainstream programs.</p>
Department of Industry, Science, Energy and Resources
Programs
<ul style="list-style-type: none"> • Program 1.2 – Growing innovative and competitive businesses, industries and regions • Program 1.4 – Growing a stronger northern Australian economy
Contribution to Outcome 1 made by linked programs
<p>The NIAA is implementing initiatives that enable Indigenous Australians to benefit economically from their land.</p> <p>The department has been consulting with the NIAA on its implementation of a Darwin Indigenous Business and Employment Hub to encourage access to mainstream business support offerings.</p> <p>The department has contributed to the development of NIAA’s National Roadmap for Indigenous Skills, Jobs and Wealth Creation and will continue to work cooperatively to identify and enable opportunities for Indigenous Australians across industry, including manufacturing.</p>

Department of Education, Skills and Employment
<p>Programs</p> <ul style="list-style-type: none"> • Program 4.1 – Employment Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Education, Skills and Employment (DESE) fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including Indigenous Australians, into work, meet employer needs and increase Australia’s workforce participation.</p>

Department of Social Services
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.5 – Working Age Payments • Program 1.6 – Student Payments • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers • Program 4.1 – Housing and Homelessness
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Social Services (DSS) has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to Indigenous families and students to encourage attendance and retention at school. Some payments (i.e. Relocation Scholarships and Student Start-up Loans) are subject to mutual exclusion provisions for some scholarships which are administered by the NIAA (i.e. Commonwealth Accommodation Costs Scholarship and Commonwealth Education Costs Scholarship) preventing double payment for the same period.</p> <p>The DSS contributes to the Indigenous Advancement Strategy (IAS) by supporting the development of stronger families and more resilient communities, this includes: supporting Indigenous families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.</p> <p>The DSS also contributes to the IAS by supporting eligible Indigenous Australians living in non-remote regions with a disability into work.</p> <p>The DSS funds the new Aboriginal and Torres Strait Islander Personal Safety Survey that is undergoing scoping and development work. The Australian Bureau of Statistics will manage the collection, with first data from the new survey expected in 2025-26. The data collected will inform reporting on Closing the Gap Target 13.</p> <p>The DSS works with state and territory governments under Safe and Supported: the National Framework for Protecting Australia’s Children 2021-2031 (National</p>

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Framework) to improve outcomes for children and families experiencing disadvantage and/or who are vulnerable. The four focus areas of the National Framework are: early intervention and targeted support for children and families; addressing the over representation of Aboriginal and Torres Strait Islander children in child protection systems; improved information and data capability; and strengthening the child and family sector and workforce capability. The National Framework also supports the achievement of Target 12 under the Closing the Gap National Agreement, which seeks to reduce the rate of over representation of Aboriginal and Torres Strait Islander children in out-of-home care by 45 per cent by 2031.

The DSS is now working closely with state and territory governments, Aboriginal and Torres Strait Islander stakeholders and non-government organisations to develop the National Framework's first five-year Action Plans, including an Aboriginal and Torres Strait Islander Action Plan.

The DSS supports the Aboriginal and Torres Strait Islander Advisory Council on Domestic and Family Violence, developing the Aboriginal and Torres Strait Islander Action Plan to end violence against women and children.

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

In 2021 the Australian Government established the Aboriginal and Torres Strait Islander Advisory Council on domestic, family and sexual violence (the Advisory Council). In 2022, the Australian Government agreed to the development of a separate Aboriginal and Torres Strait Islander Action Plan to end violence against women and children. The Advisory Council has been tasked with the development of the Action Plan in 2022, and will be consulting widely with Aboriginal and Torres Strait Islander communities during 2022.

The DSS works with the NIAA and the DESE on the Remote Engagement Program. The pilot of the Remote Engagement Program includes a supplementary payment for eligible job seekers so they can engage in job-like activities or placements. These placements will build participants' skills in roles that will deliver goods or services to benefit local communities and provide a pathway for job seekers to find a job.

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

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children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.
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The DSS is also leading the Early Childhood Targeted Action Plan to support Australia’s Disability Strategy 2021-31. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes Aboriginal and Torres Strait Islander and culturally and linguistically diverse children, their parents and carers. It will also encourage better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Jobs, Land and the Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1) (a)					
	820,672	842,877	765,454	827,071	887,719
Total annual administered expenses	820,672	842,877	765,454	827,071	887,719
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory Act 1976 Ranger Agreement)</i>					
	1,059	1,096	1,118	1,140	1,163
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>					
	10	10	10	10	10
Total special appropriation expenses	1,069	1,106	1,128	1,150	1,173
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
	12	12	12	12	12
Aboriginals Benefit Account					
	350,990	286,125	285,624	287,187	288,773
Indigenous Land and Sea Corporation (b)					
Funding Special Account					
	55,848	57,049	58,511	59,961	61,392
Services for Other Entities and Trust Moneys					
	-	100	100	100	100
Total special account expenses	406,850	343,286	344,247	347,260	350,277
<i>Expenses not requiring appropriation in the Budget year (c)</i>					
	7,086	6,650	6,073	6,299	6,485
Administered total	1,235,677	1,193,919	1,116,902	1,181,780	1,245,654
Total expenses for program 1.1	1,235,677	1,193,919	1,116,902	1,181,780	1,245,654

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2021-22 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Act No.1) (a)	263,228	238,545	216,788	247,099	250,806
Other services (Appropriation Act No.2) (d)	3,635	3,635	3,635	-	-
Total annual administered expenses	266,863	242,180	220,423	247,099	250,806
Special appropriations					
<i>Higher Education Support Act 2003</i>	72,647	74,249	76,394	78,268	80,262
Total special appropriation expenses	72,647	74,249	76,394	78,268	80,262
Special accounts					
Services for Other Entities and Trust Moneys	1,155	143	-	-	-
Total special account expenses	1,155	143	-	-	-
Expenses not requiring appropriation in the Budget year (c)					
	39	40	32	33	33
Administered total	340,704	316,612	296,849	325,400	331,101
Total expenses for program 1.2	340,704	316,612	296,849	325,400	331,101
Program 1.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1)	304,472	412,110	386,129	349,906	352,565
Total annual administered expenses	304,472	412,110	386,129	349,906	352,565
Special accounts					
Services for Other Entities and Trust Moneys	177	-	-	-	-
Total special account expenses	177	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)					
	40	40	40	40	40
Administered total	304,689	412,150	386,169	349,946	352,605
Total expenses for program 1.3	304,689	412,150	386,169	349,946	352,605

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

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

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2021-22 Estimated actual \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1)	1,523,435	1,652,184	1,619,249	1,662,022	1,731,130
Other services (Appropriation Act No.2) (d)	3,635	3,635	3,635	-	-
Special appropriations	73,716	75,355	77,522	79,418	81,435
Special accounts	424,895	367,725	352,472	354,260	357,277
Expenses not requiring appropriation in the Budget year (c)	9,000	8,565	8,144	8,262	8,466
less expenses made from appropriations credited to special accounts	(12,730)	(8,500)	(7,000)	(7,000)	(7,000)
Administered total	2,021,951	2,098,964	2,054,022	2,096,962	2,171,308
Departmental expenses (f)					
Departmental appropriation	273,688	325,584	270,534	265,904	267,701
Section 74 external revenue (g)	9,221	9,576	10,085	10,085	10,085
Expenses not requiring appropriation in the Budget year (c)	18,387	20,058	20,490	20,494	20,492
Departmental total	301,296	355,218	301,109	296,483	298,278
Total expenses for Outcome 1	2,323,247	2,454,182	2,355,131	2,393,445	2,469,586
	2021-22	2022-23			
Average staffing level (number)	1,169	1,270			

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

- (a) A decision that reallocated funding within Administered programs 1.1, 1.2, 1.4, and 1.5 from 2020-21 across the forward estimates, terminates in 2024-25.
- (b) The purpose of the Indigenous Land and Sea Corporation Funding Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account managed by the Future Fund Agency and Board of Guardians under the Department of Finance Portfolio.
- (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 \$3.6 million to the Northern Territory in 2022-23. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment here. Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2024.
- (e) The expense in Program 1.5: Remote Australia Strategies increases in 2023-24 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
- (f) Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
- (g) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

(b) Specified IAS activity outcomes for Program 1.1 include improved: School Based Traineeships completion rates; employment outcomes for Indigenous participants; tertiary retention and completion rates for Indigenous students undertaking cadetships; delivery of remote employment services; sustainability of Indigenous businesses; technical and leadership skills of Indigenous Rangers; land management outcomes; and support of Native Title determination.

(c) The Budget year target for 2021-22 was incorrectly omitted in the 2021-22 PBS.

(d) Reporting on Indigenous Employment programs will be discontinued from 2022-23 due to the cessation of the measure.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

(b) Specified IAS activity outcomes for Program 1.2 include improved: educational environment with families; language, social and emotional skills development according to the Australian Early Development Census, school readiness of Indigenous children; student engagement, attendance, retention and attainment; and enrolment in vocational and tertiary education amongst Indigenous Australians.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

(b) Specified IAS activity outcomes for Program 1.3 include: improved community safety and security; crime prevention; reduced family domestic violence, harm and distress amongst victims of violence; improved victim support and increased understanding of legal rights and available support; increased support of families dealing with critical mental health incidents; reduced anti-social behaviour and improved community engagement amongst Indigenous youth; reduced substance misuse and harm; and improved community awareness of available on demand support.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

(b) Specified IAS activity outcomes for Program 1.4 include: increased knowledge and understanding of Aboriginal and Torres Strait Islander cultures, history and practices; improved capability and leadership; promoting, supporting and encouraging reconciliation between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

(b) Specified IAS activity outcomes for Program 1.5 include: in consultation with community stakeholders, supporting infrastructure, physical asset, housing, training and economic development projects that address remote community need and/or support local innovations.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) Refer to the 2021-22 Corporate Plan for further detail.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.7 – Program Support		
This program is the departmental support program to the activities of the NIAA as directed by government.		
Key activities (a)	<ul style="list-style-type: none"> - Departmental support for NIAA activities. - Leading the Australian Government implementation of the National Agreement on Closing the Gap through partnership and engagement with other Australian Government portfolios, Aboriginal and Torres Strait Islander representatives, and state and territory governments. - Progressing constitutional recognition of Indigenous Australians. 	
Year	Performance measures	Expected performance results
Current year 2021-22	Efficient department support to NIAA activities (b) Number of NIAA activities that achieve expected FY targets as articulated in internal planning documents (b)	Target: All funding expended is assessed as value for money On Track Target: All NIAA activities contribute to the achievement of the NIAA outcome On Track

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental financial statements

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

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

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

Administered financial statements

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

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

3.2. Budgeted financial statements tables**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	166,936	170,165	173,369	176,570	179,533
Suppliers	102,389	153,229	96,382	88,551	87,385
Depreciation and amortisation	30,309	30,322	30,315	30,319	30,317
Finance costs (a)	1,662	1,502	1,043	1,043	1,043
Total expenses	301,296	355,218	301,109	296,483	298,278
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	7,387	7,715	8,196	8,168	8,139
Rental income	1,834	1,861	1,889	1,917	1,946
Resources received free of charge	528	528	528	528	528
Total own-source revenue	9,749	10,104	10,613	10,613	10,613
Total own-source income	9,749	10,104	10,613	10,613	10,613
Net cost of / (contribution by) services	(291,547)	(345,114)	(290,496)	(285,870)	(287,665)
Revenue from government	273,688	325,584	270,534	265,904	267,701
Surplus/(deficit) attributable to the Australian Government	(17,859)	(19,530)	(19,962)	(19,966)	(19,964)
Total comprehensive income/(loss) attributable to the Australian Government	(17,859)	(19,530)	(19,962)	(19,966)	(19,964)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	-	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations (b)	12,683	12,683	12,683	12,683	12,683
less: depreciation/amortisation expenses for ROU assets (c)	17,626	17,639	17,632	17,636	17,634
add: principal repayments on leased assets (c)	12,450	10,792	10,353	10,353	10,353
Net cash operating surplus/(deficit)	(17,859)	(19,530)	(19,962)	(19,966)	(19,964)

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 net cash appropriation arrangements. This involved Bill 1 revenue appropriations for the depreciation and amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (c) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	83,836	83,763	84,655	84,655	84,655
Total financial assets	83,836	83,763	84,655	84,655	84,655
Non-financial assets					
Property, plant and equipment (a)	175,545	154,386	133,094	111,141	89,204
Intangibles	21,483	25,602	28,862	31,177	33,535
Heritage and cultural assets	-	2,111	2,111	2,111	2,111
Prepayments	2,219	2,219	2,219	2,219	2,219
Total non-financial assets	199,247	184,318	166,286	146,648	127,069
Total assets	283,083	268,081	250,941	231,303	211,724
LIABILITIES					
Payables					
Suppliers	10,522	10,063	9,702	9,702	9,702
Other payables	4,896	5,044	5,252	5,252	5,252
Total payables	15,418	15,107	14,954	14,954	14,954
Interest bearing liabilities					
Leases	106,304	95,512	85,159	74,806	64,453
Total interest bearing liabilities	106,304	95,512	85,159	74,806	64,453
Provisions					
Employee provisions	54,220	55,850	58,141	58,141	58,141
Other provisions	6,776	6,913	7,109	7,109	7,109
Total provisions	60,996	62,763	65,250	65,250	65,250
Total liabilities	182,718	173,382	165,363	155,010	144,657
Net assets	100,365	94,699	85,578	76,293	67,067
EQUITY*					
Parent entity interest					
Contributed equity	109,798	123,675	134,516	145,197	155,935
Retained earnings	(26,905)	(46,435)	(66,397)	(86,363)	(106,327)
Asset revaluation reserve	17,459	17,459	17,459	17,459	17,459
Total parent entity interest	100,352	94,699	85,578	76,293	67,067
Total Equity	100,352	94,699	85,578	76,293	67,067

Prepared on Australian Accounting Standards basis.

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

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(26,905)	17,459	109,798	100,352
Adjusted opening balance	(26,905)	17,459	109,798	100,352
Comprehensive income				
Surplus/(deficit) for the period	(19,530)	-	-	(19,530)
Total comprehensive income	(19,530)	-	-	(19,530)
of which:				
Contributions by owners				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	11,776	11,776
Sub-total transactions with owners	-	-	13,877	13,877
Estimated closing balance as at 30 June 2023	(46,435)	17,459	123,675	94,699
Closing balance attributable to the Australian Government	(46,435)	17,459	123,675	94,699

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services	9,221	9,576	10,085	10,085	10,085
Net GST received	3,226	2,981	2,776	2,776	2,776
Appropriations	282,909	335,160	280,619	274,147	276,640
Total cash received	295,356	347,717	293,480	287,008	289,501
Cash used					
Employees	166,936	170,165	173,369	176,570	179,533
Suppliers	105,087	155,682	98,630	90,799	89,633
Interest payments on lease liabilities	1,662	1,502	1,043	1,043	1,043
Retained receipts transferred to Official Public Account	9,221	9,576	10,085	10,085	10,085
Total cash used	282,906	336,925	283,127	278,497	280,294
Net cash from operating activities	12,450	10,792	10,353	8,511	9,207
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant, and equipment and intangibles	14,246	13,877	10,841	10,681	10,738
Total cash used	14,246	13,877	10,841	10,681	10,738
Net cash used by investing activities	14,246	13,877	10,841	10,681	10,738
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	2,101	2,101	2,101	2,101	2,101
Departmental Capital Budget	12,145	11,776	8,740	8,580	8,637
Total cash received	14,246	13,877	10,841	10,681	10,738
Cash used					
Principal payments on lease liabilities	12,450	10,792	10,353	10,353	10,353
Total cash used	12,450	10,792	10,353	10,353	10,353
Net cash from financing activities	1,796	3,085	488	328	385
Net increase in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	12,145	11,776	8,740	8,580	8,637
Equity injections - Bill 2	2,101	2,101	2,101	2,101	2,101
Total new capital appropriations	14,246	13,877	10,841	10,681	10,738
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	14,246	13,877	10,841	10,681	10,738
Total Items	14,246	13,877	10,841	10,681	10,738
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	12,145	11,776	8,740	8,580	8,637
Funded by capital appropriation - equity injection (b)	2,101	2,101	2,101	2,101	2,101
TOTAL AMOUNT SPENT	14,246	13,877	10,841	10,681	10,738

Prepared on Australian Accounting Standards basis.

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

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

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022						
Gross book value	10,992	72,497	14,776	-	32,829	131,094
Gross book value - ROU assets	798	145,780	3,231	-	-	149,809
Accumulated depreciation/amortisation and impairment	-	(14,767)	(5,391)	-	(11,346)	(31,504)
Accumulated depreciation/amortisation and impairment - ROU assets	(556)	(49,217)	(2,598)	-	-	(52,371)
Opening net book balance	11,234	154,293	10,018	-	21,483	197,028
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	15	710	-	1,375	2,101
By purchase - appropriation ordinary annual services (b)	-	71	3,267	2,111	6,328	11,776
Total additions	-	86	3,977	2,111	7,703	13,877
Other movements						
Depreciation/amortisation expense	-	(6,238)	(2,061)	-	(4,384)	(12,683)
Depreciation/amortisation on ROU assets	(202)	(16,418)	(1,019)	-	-	(17,639)
Total other movements	(202)	(22,656)	(3,080)	-	(4,384)	(30,322)
As at 30 June 2023						
Gross book value	11,324	72,312	19,408	2,111	41,332	146,487
Gross book value - ROU assets	798	145,780	3,231	-	-	149,809
Accumulated depreciation/amortisation and impairment	-	(21,005)	(7,452)	-	(15,730)	(44,187)
Accumulated depreciation/amortisation and impairment - ROU assets	(758)	(65,635)	(3,617)	-	-	(70,010)
Closing net book balance	11,364	131,452	11,570	2,111	25,602	182,099

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	209	213	217	222	225
Suppliers	57,646	52,052	50,224	50,311	50,474
Subsidies - Petrol Sniffing Prevention □Strategy□	165	156	161	159	160
Grants	1,615,799	1,665,439	1,645,931	1,711,672	1,782,879
Depreciation and amortisation	276	276	277	277	277
Finance costs	8	8	1	1	1
Impairment loss on trade and other receivables	8,719	8,283	7,869	7,985	8,189
Payments associated with Land Councils	241,866	200,016	201,186	202,496	203,824
Payments to Indigenous Land and Sea Corporation (a)	55,848	57,049	58,511	59,961	61,392
Personal Benefit Payments	27,444	104,116	78,232	52,403	52,348
Mining withholding tax	13,971	11,356	11,413	11,475	11,539
Total expenses administered on behalf of Government	2,021,951	2,098,964	2,054,022	2,096,962	2,171,308
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	4,484	4,933	5,426	5,969	6,566
Lease income	2,397	2,397	2,490	2,428	2,438
Indigenous Land and Sea Corporation Funding Special Account (a)	55,848	57,049	58,511	59,961	61,392
Other revenue	10,076	6,176	5,919	6,089	6,062
Total non-taxation revenue	72,805	70,555	72,346	74,447	76,458
Total own-source revenue administered on behalf of Government	72,805	70,555	72,346	74,447	76,458
Total own-source income administered on behalf of Government	72,805	70,555	72,346	74,447	76,458
Net cost of/(contribution by) services	1,949,146	2,028,409	1,981,676	2,022,515	2,094,850
Total comprehensive income /(loss)	(1,949,146)	(2,028,409)	(1,981,676)	(2,022,515)	(2,094,850)

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	41,919	25,995	24,785	24,800	24,815
Trade receivables and other receivables	18,371	19,800	21,846	19,265	19,542
Term deposits	1,405,363	1,512,215	1,604,009	1,699,278	1,790,856
Total financial assets	1,465,653	1,558,010	1,650,640	1,743,343	1,835,213
Non-financial assets					
Property, plant and equipment (a)	11,185	10,909	10,632	10,355	10,078
Prepayments	219	247	285	285	285
Total non-financial assets	11,404	11,156	10,917	10,640	10,363
Total assets administered on behalf of Government	1,477,057	1,569,166	1,661,557	1,753,983	1,845,576
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	368	337	306	273	240
Total interest bearing liabilities	368	337	306	273	240
Provisions					
Employee provisions	33	33	33	33	33
Total provisions	33	33	33	33	33
Total liabilities administered on behalf of Government	39,233	39,202	39,171	39,138	39,105
Net assets/(liabilities)	1,437,824	1,529,964	1,622,386	1,714,845	1,806,471

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	179,282	176,159	188,558	286,502	283,413
Indigenous Land and Sea Corporation Funding Special Account	55,848	57,049	58,511	59,961	61,392
Lease income receipts	2,397	2,397	2,490	2,428	2,438
Total cash received	237,527	235,605	249,559	348,891	347,243
Cash used					
Employees	209	213	217	222	225
Suppliers	57,665	52,080	50,262	50,311	50,474
Subsidy payments	165	156	161	159	160
Grants payments	1,615,799	1,665,439	1,645,931	1,711,672	1,782,879
Interest payments on lease liabilities	8	8	1	1	1
Payments associated with Land Councils	255,837	211,372	212,599	213,971	215,363
Payments to Indigenous Land and Sea Corporation	55,848	57,049	58,511	59,961	61,392
Personal Benefit Payments	27,444	104,116	78,232	52,403	52,348
Total cash used	2,012,975	2,090,433	2,045,914	2,088,700	2,162,842
Net cash from / (used by) operating activities	(1,775,448)	(1,854,828)	(1,796,355)	(1,739,809)	(1,815,599)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	1,327,554	1,355,717	1,384,303	1,413,318	1,443,318
Interest on investments and loans	4,484	4,933	5,426	5,969	6,566
Total cash received	1,332,038	1,360,650	1,389,729	1,419,287	1,449,884
Cash used					
Purchase of investments	1,374,017	1,462,569	1,476,097	1,508,587	1,534,896
Total cash used	1,374,017	1,462,569	1,476,097	1,508,587	1,534,896
Net cash from / (used by) investing activities	(41,979)	(101,919)	(86,368)	(89,300)	(85,012)

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liabilities	41,979	101,919	86,368	89,300	85,012
Total cash used	41,979	101,919	86,368	89,300	85,012
Net cash from/(used by) financing activities	(41,979)	(101,919)	(86,368)	(89,300)	(85,012)
Net increase/(decrease) in cash held	(1,859,406)	(2,058,666)	(1,969,091)	(1,918,409)	(1,985,623)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	43,219	41,919	25,995	24,785	24,800
Total cash from Official Public Account	43,219	41,919	25,995	24,785	24,800
Cash to Official Public Account for:					
- Appropriations	(2,004,298)	(2,127,173)	(2,095,994)	(2,161,429)	(2,208,153)
- Special Accounts	178,892	179,695	192,554	285,817	285,817
Total cash to Official Public Account	(1,825,406)	(1,947,478)	(1,903,440)	(1,875,612)	(1,922,336)
Cash and cash equivalents at end of reporting period	41,919	25,995	24,785	24,800	24,815

Prepared on Australian Accounting Standards basis.

Table 3.10: Statement of administered asset movements (Budget year 2022-23)

	Land \$'000	Buildings \$'000	Total \$'000
As at 1 July 2022			
Gross book value - ROU assets	11,744	265	12,009
Accumulated depreciation/amortisation and impairment - ROU assets	(673)	(151)	(824)
Opening net book balance	11,071	114	11,185
CAPITAL ASSET ADDITIONS			
Other movements			
Depreciation/amortisation on ROU assets	(225)	(51)	(276)
Total other movements	(225)	(51)	(276)
As at 30 June 2023			
Gross book value - ROU assets	11,744	265	12,009
Accumulated depreciation/amortisation and impairment - ROU assets	(898)	(202)	(1,100)
Closing net book balance	10,846	63	10,909

Prepared on Australian Accounting Standards basis.

National Recovery and Resilience Agency

**Entity resources and planned
performance**

National Recovery and Resilience Agency

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National Recovery and Resilience Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

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

These new initiatives include:

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services		
Prior year appropriations available	26,562	21,562
Departmental appropriation (b)	56,565	57,935
Departmental capital budget (c)	3,416	203
Total departmental annual appropriations	86,543	79,700
Total departmental resourcing	86,543	79,700
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	541,540	329,937
Annual appropriations - other services - new administered expenses		
Outcome 1	228,786	-
Annual appropriations - Coronavirus Response - ordinary annual services		
Outcome 1	2,200,000	-
Total administered annual appropriations	2,970,326	329,937
Total administered special appropriations	14,786,957	-
Total administered resourcing	17,757,283	329,937
Total resourcing for entity NRRA	17,843,826	409,637
	2021-22	2022-23
Average staffing level (number)	206	226

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

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

1.3 Budget measures

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

Table 1.2: NRRRA 2022-23 Budget measures

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

Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures					
Black Summer Bushfire Recovery					
Grants - expansion	1.2				
Administered payment	-	74,145	40,321	-	-
Departmental payment	-	913	948	-	-
Total	-	75,058	41,269	-	-
Disaster Support (a)					
Administered payment	1.1, 1.2	-	-	-	-
Departmental payment	-	-	-	-	-
Total	-	-	-	-	-
Flood Recovery Package (b)					
Administered payment	1.2, 1.3, 1.4	247,500	3,296	2,500	-
Departmental payment	-	5,190	-	-	-
Total	-	252,690	8,516	2,500	-
Total payment measures					
Administered	-	247,500	77,441	42,821	2,500
Departmental	-	5,190	6,133	948	-
Total	-	252,690	83,574	43,769	2,500

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan and annual performance statement for NRRA can be found at: www.recovery.gov.au/about-us/governance-and-reporting/reporting-and-publications

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: NRRA - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	62,401	57,935	39,130	38,163	35,417
Expenses not requiring appropriation in the Budget year (a)	1,514	1,407	1,184	1,016	562
Departmental total	63,915	59,342	40,314	39,179	35,979
Total expenses for program 1.1	63,915	59,342	40,314	39,179	35,979
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	245,621	163,819	100,000	-	-
Other services (Appropriation Bill No. 2)	127,475	-	-	-	-
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,794,570	-	-	-	-
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	-	-	-	-	-
Administered total	2,167,666	163,819	100,000	-	-
Total expenses for program 1.2	2,167,666	163,819	100,000	-	-
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	3,900	143,283	171,652	179,879	60,752
Other services (Appropriation Bill No. 2)	59,109	-	-	-	-
Administered total	63,009	143,283	171,652	179,879	60,752
Total expenses for program 1.3	63,009	143,283	171,652	179,879	60,752

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.4: Rural Financial Counselling					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	4,308	22,835	18,016	18,340	18,652
Other services (Appropriation Bill No. 2)	29,613	-	-	-	-
Administered total	33,921	22,835	18,016	18,340	18,652
Total expenses for program 1.4	33,921	22,835	18,016	18,340	18,652
Program 1.5: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	287,711	-	-	-	-
Other services (Appropriation Bill No. 2)	12,589	-	-	-	-
Ordinary annual services (COVID-19 Assistance Act No. 1)	2,200,000	-	-	-	-
Special appropriations <i>COVID-19 Disaster Payment (Funding Arrangements) Act 2021</i>	12,992,387	-	-	-	-
Administered total	15,492,687	-	-	-	-
Total expenses for program 1.5	15,492,687	-	-	-	-
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	541,540	329,937	289,668	198,219	79,404
Other services (Appropriation Bill No. 2)	228,786	-	-	-	-
Ordinary annual services (COVID-19 Assistance Act No. 1)	2,200,000	-	-	-	-
Special appropriations	14,786,957	-	-	-	-
Administered total	17,757,283	329,937	289,668	198,219	79,404
Departmental expenses					
Departmental appropriation	62,401	57,935	39,130	38,163	35,417
Expenses not requiring appropriation in the Budget year (b)	1,514	1,407	1,184	1,016	562
Departmental total	63,915	59,342	40,314	39,179	35,979
Total expenses for Outcome 1	17,821,198	389,279	329,982	237,398	115,383
	2021-22	2022-23			
Average staffing level (number)	206	226			

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.2.1 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement.		
Program 1.1 – NRRRA - Departmental - Outcome 1		
The NRRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness, and all hazards disaster relief and recovery across all levels of government and sectors. It also works with all levels of government to enhance national recovery capability and preparedness and improve local resilience capacity. The NRRRA engages with affected communities to support locally-led recovery and improve awareness and uptake of Commonwealth relief, recovery and reconstruction support.		
Key activities (a)	Providing policy and strategic advice Delivering programs and services Engagement and collaboration	
Year	Performance measures	Expected performance results
Current year 2021-22	Recipients of Australian Government disaster recovery, resilience and risk reduction assistance indicate that it has assisted their recovery and they are better prepared for future disasters	Data being collected
	Delivery of measures underpinning the strategy for long-term recovery in those areas impacted by 2019 North Queensland monsoon event [^]	On track
	Recovery Connect simplifies and streamlines access to Australian Government information and services associated with disasters	On track
	The NRRRA's engagement with individuals, businesses and communities raises awareness of available disaster assistance, including on strategies to be better prepared for future disasters	On track
	Effective collaboration and engagement with Commonwealth, state and territory and industry partners, enhances Australia's ability to prepare for and respond to disasters	On track

<p>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.</p>		
<p>Program 1.1 – NRRRA - Departmental - Outcome 1</p> <p>The NRRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness, and all hazards disaster relief and recovery across all levels of government and sectors. It also works with all levels of government to enhance national recovery capability and preparedness and improve local resilience capacity. The NRRRA engages with affected communities to support locally-led recovery and improve awareness and uptake of Commonwealth relief, recovery and reconstruction support.</p>		
Year	Performance measures (b)	Planned performance results
Current year 2021-22	The NRRRA provides high quality, timely advice to relevant government agencies which assists in responding to conditions on the ground.	On track
	Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework.	On track
	Resilience Hub pilots work across all levels of government to test new and innovative ways to assist individuals, businesses and communities to more effectively prepare for and recover from disasters*.	On track
Budget year 2022-23	As per 2021-22, except performance measures marked with * that will finish in 2022-23, with the addition of: The Online Recovery Map increases access to and transparency of data which assists communities in their recovery and to better prepare for future disasters. Improved data sharing capabilities provides partner agencies with information required to better design and deliver disaster assistance.	
Forward Estimates 2023-24	As per 2022-23, except performance measures marked with ^ that will finish in 2023-24.	

- (a) The NRRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
- (b) The NRRRA may revise its performance measures when developing its 2022-23 Corporate Plan.
- (c) Performance measures marked with * will finish in 2022-23.
- (d) Performance measures marked with ^ will finish in 2023-24.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) The NRRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.

(b) The NRRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

(c) Performance measures marked with * will finish in 2022-23.

(d) Performance measures marked with ^ will finish in 2023-24.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

- (a) The NRRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.
 (b) The NRRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

(a) NRRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.

(b) NRRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

Program 1.5 – COVID-19 Support		
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.		
Key activities (a)	Delivering programs and services	
Year	Performance measures	Expected performance results
Current year 2021-22	Advice regarding domestic disaster assistance is provided to Government within required timeframes.	On track

(a) NRRRA revised its performance measures from the 2021-22 PBS when developing the 2021-22 Corporate Plan. The updated measures are reflected here.

(b) NRRRA may revise its performance measures when developing its 2022-23 Corporate Plan.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2022-23. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2022-23.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental financial statements

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

Administered financial statements

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

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

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	29,307	31,177	23,575	23,667	23,826
Suppliers	31,621	25,282	14,057	12,977	10,193
Depreciation and amortisation (a)	3,040	2,455	2,220	1,961	1,808
Finance costs	57	44	31	18	18
Other expenses	148	131	132	133	134
Total expenses	64,173	59,089	40,015	38,756	35,979
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	54	54	54	54	54
Total own-source revenue	54	54	54	54	54
Total own-source income	54	54	54	54	54
Net (cost of)/contribution by services	(64,119)	(59,035)	(39,961)	(38,702)	(35,925)
Revenue from government	62,401	57,935	39,130	38,163	35,417
Surplus/(deficit) attributable to the Australian Government	(1,718)	(1,100)	(831)	(539)	(508)
Total comprehensive income/(loss)	(1,718)	(1,100)	(831)	(539)	(508)
Total comprehensive income/(loss) attributable to the Australian Government	(1,718)	(1,100)	(831)	(539)	(508)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,718)	(1,100)	(831)	(539)	(508)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,460	1,353	1,130	962	508
plus: depreciation/amortisation expenses for ROU assets (b)	1,580	1,102	1,090	999	1,300
less: lease principal repayments (b)	(1,322)	(1,355)	(1,389)	(1,422)	(1,300)
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	154	154	154	154	154
Trade and other receivables	26,798	31,798	31,798	31,798	31,798
Total financial assets	26,952	31,952	31,952	31,952	31,952
Non-financial assets					
Land and buildings	6,388	4,805	3,335	1,956	656
Property, plant and equipment	1,870	1,574	1,349	1,212	1,051
Intangibles	945	672	452	312	172
Other non-financial assets	52	52	52	52	52
Total non-financial assets	9,255	7,103	5,188	3,532	1,931
Total assets	36,207	39,055	37,140	35,484	33,883
LIABILITIES					
Payables					
Suppliers	5,818	5,876	5,876	5,876	5,876
Other payables	365	365	365	365	365
Total payables	6,183	6,241	6,241	6,241	6,241
Interest bearing liabilities					
Leases	5,676	4,421	3,132	1,810	510
Total interest bearing liabilities	5,676	4,421	3,132	1,810	510
Provisions					
Employee provisions	1,930	1,872	1,872	1,872	1,872
Total provisions	1,930	1,872	1,872	1,872	1,872
Total liabilities	13,789	12,534	11,245	9,923	8,623
Net assets	22,418	26,521	25,895	25,561	25,260
EQUITY*					
Parent entity interest					
Contributed equity	6,796	11,999	12,204	12,409	12,616
Retained surplus (accumulated deficit)	15,622	14,522	13,691	13,152	12,644
Total parent entity interest	22,418	26,521	25,895	25,561	25,260
Total equity	22,418	26,521	25,895	25,561	25,260

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022			
Balance carried forward from previous period	15,622	6,796	22,418
Adjusted opening balance	15,622	6,796	22,418
Comprehensive income			
Other comprehensive income			
Surplus/(deficit) for the period	(1,100)	-	(1,100)
Total comprehensive income	(1,100)	-	(1,100)
of which:			
Attributable to the Australian Government	-	-	(1,100)
Transactions with owners			
Contributions by owners			
Equity Injection - Appropriation.	-	5,000	5,000
Departmental capital budget (DCB)	-	203	203
Sub-total transactions with owners	-	5,203	5,203
Estimated closing balance as at 30 June 2023	14,522	11,999	26,521
Closing balance attributable to the Australian Government	14,522	11,999	26,521

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	62,401	52,935	39,130	38,163	35,417
Total cash received	62,401	52,935	39,130	38,163	35,417
Cash used					
Employees	29,442	31,235	23,575	23,667	23,826
Suppliers	31,432	25,170	14,003	12,923	10,139
Interest payments on lease liability	57	44	31	18	18
Other	148	131	132	133	134
Total cash used	61,079	56,580	37,741	36,741	34,117
Net cash from/(used by) operating activities	1,322	(3,645)	1,389	1,422	1,300
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	3,416	203	205	205	207
Total cash used	3,416	203	205	205	207
Net cash from/(used by) investing activities	(3,416)	(203)	(205)	(205)	(207)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,416	5,203	205	205	207
Total cash received	3,416	5,203	205	205	207
Cash used					
Principal payments on lease liability	1,322	1,355	1,389	1,422	1,300
Total cash used	1,322	1,355	1,389	1,422	1,300
Net cash from/(used by) financing activities	2,094	3,848	(1,184)	(1,217)	(1,093)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	154	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	3,416	203	205	205	207
Total new capital appropriations	3,416	203	205	205	207
Provided for:					
Purchase of non-financial assets	3,416	203	205	205	207
Total items	3,416	203	205	205	207
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	3,416	203	205	205	207
TOTAL	3,416	203	205	205	207
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,416	203	205	205	207
Total cash used to acquire assets	3,416	203	205	205	207

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	2,000	2,303	1,313	5,616
Gross book value - ROU assets	6,911	658	-	7,569
Accumulated depreciation/ amortisation and impairment	(952)	(713)	(368)	(2,033)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,571)	(378)	-	(1,949)
Opening net book balance	6,388	1,870	945	9,203
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	203	-	203
By purchase - appropriation ordinary annual services - ROU assets	-	100	-	100
Total additions	-	303	-	303
Other movements				
Depreciation/amortisation expense	(547)	(533)	(273)	(1,353)
Depreciation/amortisation on ROU assets	(1,036)	(66)	-	(1,102)
Total other movements	(1,583)	(599)	(273)	(2,455)
As at 30 June 2023				
Gross book value	2,000	2,506	1,313	5,819
Gross book value - ROU assets	6,911	758	-	7,669
Accumulated depreciation/ amortisation and impairment	(1,499)	(1,246)	(641)	(3,386)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,607)	(444)	-	(3,051)
Closing net book balance	4,805	1,574	672	7,051

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	10,509	9,168	7,538	2,433	2,474
Personal benefits	17,532,457	200	-	-	-
Grants	214,317	320,569	282,130	195,786	76,930
Total expenses administered on behalf of Government	17,757,283	329,937	289,668	198,219	79,404
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	405	269	128	91	62
Other revenue	920,117	614	199	129	77
Total non-taxation revenue	920,522	883	327	220	139
Total own-source revenue administered on behalf of Government	920,522	883	327	220	139
Total own-sourced income administered on behalf of Government	920,522	883	327	220	139
Net (cost of)/contribution by services	16,836,761	329,054	289,341	197,999	79,265
Total comprehensive income/(loss)	16,836,761	329,054	289,341	197,999	79,265

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	103	103	103	103	103
Trade and other receivables	33,164	16,101	11,759	8,227	4,643
Total financial assets	33,267	16,204	11,862	8,330	4,746
Total assets administered on behalf of Government	33,267	16,204	11,862	8,330	4,746
Net assets/(liabilities)	33,267	16,204	11,862	8,330	4,746

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual	2022-23 Budget	2023-24 Forward estimate	2024-25 Forward estimate	2025-26 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Interest	1,152	269	128	91	62
Other	919,105	-	-	-	-
Total cash received	920,257	269	128	91	62
Cash used					
Grant	214,317	320,569	282,130	195,786	76,930
Personal benefits	17,532,457	200	-	-	-
Suppliers	10,509	9,168	7,538	2,433	2,474
Total cash used	17,757,283	329,937	289,668	198,219	79,404
Net cash from/(used by)					
operating activities	(16,837,026)	(329,668)	(289,540)	(198,128)	(79,342)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	17,059	17,677	4,541	3,661	3,661
Total cash received	17,059	17,677	4,541	3,661	3,661
Net cash from/(used by)					
investing activities	17,059	17,677	4,541	3,661	3,661
FINANCING ACTIVITIES					
Cash received					
Other	103	-	-	-	-
Total cash received	103	-	-	-	-
Net cash from/(used by)					
financing activities	103	-	-	-	-
Net increase/(decrease) in cash held	(16,819,864)	(311,991)	(284,999)	(194,467)	(75,681)
Cash and cash equivalents at beginning of reporting period	-	103	103	103	103
Cash from Official Public Account for:					
- Appropriations	17,757,283	329,937	289,668	198,219	79,404
Total cash from Official Public Account	17,757,283	329,937	289,668	198,219	79,404
Cash to Official Public Account for:					
- Appropriations	937,316	17,946	4,669	3,752	3,723
Total cash to Official Public Account	937,316	17,946	4,669	3,752	3,723
Cash and cash equivalents at end of reporting period	103	103	103	103	103

Prepared on Australian Accounting Standards basis.

Office of National Intelligence

Entity resources and planned performance

Office of National Intelligence

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Office of National Intelligence

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

All-source assessment

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

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

Enterprise Management

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

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

Advisory functions

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	<i>2021-22 Estimated actual \$'000</i>	<i>2022-23 Estimate \$'000</i>
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	68,593	77,131
Departmental appropriation (b) (c)	91,844	115,580
s74 external revenue (d)	865	5,200
Departmental capital budget (b) (e)	4,246	5,857
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available	2,625	2,625
Equity injection (b)	904	16,512
Total departmental annual appropriations	<u>169,077</u>	<u>222,905</u>
Total departmental resourcing	<u>169,077</u>	<u>222,905</u>
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	4,344	8,549
Total administered annual appropriations	<u>4,344</u>	<u>8,549</u>
Total administered resourcing	<u>4,344</u>	<u>8,549</u>
Total resourcing for ONI	<u>173,421</u>	<u>231,454</u>
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	<u>279</u>	<u>389</u>

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

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

- (a) Annual appropriation amounts appearing for 2021-22 estimated actuals exclude \$1.8 million in 2021-22 Appropriation Bill (No.3) and \$0.2 million in 2021-22 Appropriation Bill (No. 4) which are yet to receive Royal Assent.
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) DCBs are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No. 2) 2022-23.

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	48,424	67,094	75,041	67,282	65,924
Expenses not requiring appropriation in the Budget year (a)	7,555	9,895	10,003	7,916	5,294
Departmental total	55,979	76,989	85,044	75,198	71,218
Total expenses for program 1.1	55,979	76,989	85,044	75,198	71,218
Program 1.2: Coordination and Evaluation					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	4,344	8,549	10,382	11,204	10,205
Administered total	4,344	8,549	10,382	11,204	10,205
Departmental expenses					
Departmental appropriation	32,282	44,730	50,027	44,854	43,949
s74 external revenue (b)	365	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (a)	5,036	6,596	6,669	5,278	3,530
Departmental total	37,683	52,326	57,696	51,132	48,479
Total expenses for program 1.2	42,027	60,875	68,078	62,336	58,684

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bills No. 1 and 3)	4,344	8,549	10,382	11,204	10,205
Administered total	4,344	8,549	10,382	11,204	10,205
Departmental expenses					
Departmental appropriation	80,706	111,824	125,068	112,136	109,873
s74 external revenue (b)	365	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (a)	12,591	16,491	16,672	13,194	8,824
Departmental total	93,662	129,315	142,740	126,330	119,697
Total expenses for Outcome 1	98,006	137,864	153,122	137,534	129,902
	2021-22	2022-23			
Average staffing level (number)	279	389			

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2022-23. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriation provided in 2022-23.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

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

Budgeted Departmental Balance Sheet

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

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

Budgeted Departmental Statement of Cash Flows

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

Administered

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	47,740	70,869	75,944	73,809	72,043
Suppliers	33,426	45,824	54,070	43,353	39,540
Depreciation and amortisation (a)	12,088	12,288	12,469	8,991	8,021
Finance costs	408	334	257	177	93
Total expenses	93,662	129,315	142,740	126,330	119,697
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	365	1,000	1,000	1,000	1,000
Total own-source revenue	365	1,000	1,000	1,000	1,000
Gains					
Other	500	4,200	4,200	4,200	800
Total gains	500	4,200	4,200	4,200	800
Total own-source income	865	5,200	5,200	5,200	1,800
Net (cost of)/contribution by services	(92,797)	(124,115)	(137,540)	(121,130)	(117,897)
Revenue from government	92,726	115,580	129,047	116,364	114,309
Surplus/(deficit) attributable to the Australian Government	(71)	(8,535)	(8,493)	(4,766)	(3,588)
Total comprehensive income/(loss)	(71)	(8,535)	(8,493)	(4,766)	(3,588)
Total comprehensive income/(loss) attributable to the Australian Government	(71)	(8,535)	(8,493)	(4,766)	(3,588)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(71)	(8,535)	(8,493)	(4,766)	(3,588)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	8,159	8,468	8,649	5,310	4,210
plus: depreciation/amortisation expenses for ROU assets (b)	3,929	3,820	3,820	3,681	3,811
less: lease principal repayments (b)	3,655	3,753	3,976	4,225	4,433
Net cash operating surplus/ (deficit)	8,362	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,073	1,073	1,073	1,073	1,073
Trade and other receivables	82,260	83,178	83,940	83,940	83,940
Total financial assets	83,333	84,251	85,013	85,013	85,013
Non-financial assets					
Land and buildings	34,284	41,571	36,011	29,920	24,399
Property, plant and equipment	7,301	9,060	7,145	8,723	11,272
Intangibles	1,545	2,580	7,027	7,027	6,527
Other non-financial assets	2,175	2,175	2,175	2,175	2,175
Total non-financial assets	45,305	55,386	52,358	47,845	44,373
Total assets	128,638	139,637	137,371	132,858	129,386
LIABILITIES					
Payables					
Suppliers	905	905	905	905	905
Other payables	936	936	936	936	936
Total payables	1,841	1,841	1,841	1,841	1,841
Interest bearing liabilities					
Leases	22,131	18,378	14,402	10,177	5,744
Total interest bearing liabilities	22,131	18,378	14,402	10,177	5,744
Provisions					
Employee provisions	17,097	18,030	18,807	18,807	18,807
Other provisions	128	113	98	98	98
Total provisions	17,225	18,143	18,905	18,905	18,905
Total liabilities	41,197	38,362	35,148	30,923	26,490
Net assets	87,441	101,275	102,223	101,935	102,896
EQUITY*					
Parent entity interest					
Contributed equity	83,554	105,923	115,364	119,842	124,391
Reserves	897	897	897	897	897
Retained surplus (accumulated deficit)	2,990	(5,545)	(14,038)	(18,804)	(22,392)
Total parent entity interest	87,441	101,275	102,223	101,935	102,896
Total equity	87,441	101,275	102,223	101,935	102,896

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	2,990	897	83,554	87,441
Adjusted opening balance	2,990	897	83,554	87,441
Comprehensive income				
Surplus/(deficit) for the period	(8,535)	-	-	(8,535)
Total comprehensive income	(8,535)	-	-	(8,535)
of which:				
Attributable to the Australian Government	(8,535)	-	-	(8,535)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	16,512	16,512
Departmental capital budget (DCB)	-	-	5,857	5,857
Sub-total transactions with owners	-	-	22,369	22,369
Estimated closing balance as at 30 June 2023	(5,545)	897	105,923	101,275
Closing balance attributable to the Australian Government	(5,545)	897	105,923	101,275

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	84,373	114,662	128,285	116,364	114,309
Sale of goods and rendering of services	365	1,000	1,000	1,000	1,000
Net GST received	4,878	7,312	6,993	4,786	4,773
Total cash received	89,616	122,974	136,278	122,150	120,082
Cash used					
Employees	41,763	64,583	68,544	73,809	72,043
Suppliers	38,915	46,995	56,511	39,156	38,743
Interest payments on lease liability	405	331	254	174	90
s74 external revenue transferred to the OPA	4,878	7,312	6,993	4,786	4,773
Total cash used	85,961	119,221	132,302	117,925	115,649
Net cash from/(used by) operating activities	3,655	3,753	3,976	4,225	4,433
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,208	22,369	9,441	4,478	4,549
Total cash used	6,208	22,369	9,441	4,478	4,549
Net cash from/(used by) investing activities	(6,208)	(22,369)	(9,441)	(4,478)	(4,549)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,208	22,369	9,441	4,478	4,549
Total cash received	6,208	22,369	9,441	4,478	4,549
Cash used					
Principal payments on lease liability	3,655	3,753	3,976	4,225	4,433
Total cash used	3,655	3,753	3,976	4,225	4,433
Net cash from/(used by) financing activities	2,553	18,616	5,465	253	116
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,073	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	5,115	5,857	4,394	4,473	4,549
Equity injections - Bill 2	1,093	16,512	5,047	5	-
Total new capital appropriations	6,208	22,369	9,441	4,478	4,549
Provided for:					
Purchase of non-financial assets	6,208	22,369	9,441	4,478	4,549
Total items	6,208	22,369	9,441	4,478	4,549
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,093	16,512	5,047	5	-
Funded by capital appropriation - DCB (b)	5,115	5,857	4,394	4,473	4,549
TOTAL	6,208	22,369	9,441	4,478	4,549
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,208	22,369	9,441	4,478	4,549
Total cash used to acquire assets	6,208	22,369	9,441	4,478	4,549

Prepared on Australian Accounting Standards basis.

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

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 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	(12,147)	(8,143)	(9,705)	(29,995)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,658)	-	-	(7,658)
Opening net book balance	34,284	7,301	1,545	43,130
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	13,747	554	2,211	16,512
By purchase - appropriation ordinary annual services (b)	-	5,568	289	5,857
Total additions	13,747	6,122	2,500	22,369
Other movements				
Depreciation/amortisation expense	(2,640)	(4,363)	(1,465)	(8,468)
Depreciation/amortisation on ROU assets	(3,820)	-	-	(3,820)
Total other movements	(6,460)	(4,363)	(1,465)	(12,288)
As at 30 June 2023				
Gross book value	34,579	21,566	13,750	69,895
Gross book value - ROU assets	33,257	-	-	33,257
Accumulated depreciation/ amortisation and impairment	(14,787)	(12,506)	(11,170)	(38,463)
Accumulated depreciation/amortisation and impairment - ROU assets	(11,478)	-	-	(11,478)
Closing net book balance	41,571	9,060	2,580	53,211

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including collection development and acquisition budgets.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	142	147	232	54	55
Grants	4,202	8,402	10,150	11,150	10,150
Total expenses administered on behalf of government	4,344	8,549	10,382	11,204	10,205
Net (cost of)/contribution by services	(4,344)	(8,549)	(10,382)	(11,204)	(10,205)
Total comprehensive income/(loss)	(4,344)	(8,549)	(10,382)	(11,204)	(10,205)

Prepared on Australian Accounting Standards basis.

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

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grant	4,202	8,402	10,150	11,150	10,150
Suppliers	142	147	232	54	55
Total cash used	4,344	8,549	10,382	11,204	10,205
Net cash from/(used by) operating activities					
	(4,344)	(8,549)	(10,382)	(11,204)	(10,205)
Net increase/(decrease) in cash held					
	(4,344)	(8,549)	(10,382)	(11,204)	(10,205)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	4,344	8,549	10,382	11,204	10,205
Total cash from Official Public Account	4,344	8,549	10,382	11,204	10,205
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

**Entity resources and planned
performance**

Office of the Official Secretary to the Governor-General

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Office of the Official Secretary to the Governor-General

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	6,894	6,894
Departmental appropriation	15,705	15,763
s74 external revenue (c)	171	258
Departmental capital budget (d)	6,149	852
Total departmental annual appropriations	<u>28,919</u>	<u>23,767</u>
Total departmental resourcing	28,919	23,767
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	67	-
Outcome 1	4,510	3,116
Administered capital budget (e)	2,707	2,693
Total administered annual appropriations	<u>7,284</u>	<u>5,809</u>
Total administered special appropriations	<u>495</u>	<u>495</u>
Total administered resourcing	7,779	6,304
Total resourcing for entity OOSGG	36,698	30,071
	<u>2021-22</u>	<u>2022-23</u>
Average staffing level (number)	82	87

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

- (a) 2021-22 annual appropriations exclude \$0.2m in Appropriation Bill (No. 3) 2021-22 which is yet to receive Royal Assent.
- (b) Prepared on a resourcing (that is, appropriations available) basis.
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for OOSGG can be found at: <https://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans>

The most recent annual performance statement can be found at: <https://www.gg.gov.au/office-official-secretary-governor-general/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Support for the Governor-General and official activities					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	4,510	3,116	2,686	1,732	1,778
Special appropriations					
<i>Special appropriation Governor-General</i>	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,985	1,985	1,985	1,639	1,843
Administered total	6,990	5,596	5,166	3,866	4,116
Departmental expenses					
Departmental appropriation	15,952	15,763	15,452	15,616	15,764
s74 external revenue (b)	171	258	258	258	250
Expenses not requiring appropriation in the Budget year (a)	567	734	734	788	808
Departmental total	16,690	16,755	16,444	16,662	16,822
Total expenses for program 1.1	23,680	22,351	21,610	20,528	20,938
	2021-22	2022-23			
Average staffing level (number)	82	87			

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

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

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

Table 2.1.2: Performance measure for Outcome 1

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

Outcome 1 – The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.		
Program 1 – The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.		
Key Activities	Component 1: Support for the Governor-General Key activities of component 1 include: <ul style="list-style-type: none"> • Providing advice to the Governor-General; planning, implementing and managing Their Excellencies' forward program of engagements, and liaising with representatives of governments, related authorities, and community groups • Providing support for Their Excellencies and hospitality services for official functions 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	<ul style="list-style-type: none"> • The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties • The Governor-General is satisfied with the management of the households 	Based on regular feedback from the Governor-General, the OOSGG expects to achieve its performance measures
Budget year 2022-23	<ul style="list-style-type: none"> • The Governor-General is satisfied with the level of advice and administrative support provided that enables him to successfully perform official duties • The Governor-General is satisfied with the management of the households 	The Governor-General expresses satisfaction with the support he receives to perform his official duties
Forward estimates 2023-26	As per 2022-23	As per 2022-23

<p>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.</p>		
<p>Program 1 – The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.</p>		
<p>Key Activities</p>	<p>Component 2: Management and maintenance of the official properties</p> <p>Key activities of component 2 include:</p> <ul style="list-style-type: none"> • Providing governance advice and administrative services to the Office and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current year 2021-22</p>	<ul style="list-style-type: none"> • The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities 	<p>Based on regular feedback from the Governor-General and the robust property management framework in place, the OOSGG expects to achieve its performance measures</p>
<p>Budget Year 2022-23</p>	<ul style="list-style-type: none"> • The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities 	<p>The Governor-General expresses satisfaction with the management of the official properties</p>
<p>Forward estimates 2023-26</p>	<p>As per 2022-23</p>	<p>As per 2022-23</p>

Key Activities (a)	Component 3: Administration of the Australian Honours and Awards system Key activities of component 3 include: <ul style="list-style-type: none"> • Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee • Providing secretariat support to the Australian honours advisory bodies. • Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable • Procuring Australian honours insignia, warrants and investiture items. • Facilitating the approval of, and changes to, governing instruments within the Australian honours system • Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	<ul style="list-style-type: none"> • The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided • Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia • The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to • Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements 	Based on feedback from the Governor-General and the Councils and Committee supported by the Office, the OOSGG expects to achieve its performance measures
Budget Year 2022-23	<ul style="list-style-type: none"> • The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided • Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia • The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to • Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements • Nominations received reflect the diversity of Australia 	The Governor-General and the Councils and Committee supported by the Office, express satisfaction with the support provided and activities conducted with respect to the Australian Honours and Awards system
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

Comprehensive Income Statement

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

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

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

Balance Sheet

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

The OOSGG's primary liability is accrued employee entitlements.

Administered

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

In 2022-23, the OOSGG will receive administered appropriations of \$0.5 million for the Governor-General's salary and \$3.1 million for support of the Australian Honours and Awards System.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	10,281	10,490	10,160	9,815	10,175
Suppliers	5,927	5,783	5,802	6,311	6,091
Depreciation and amortisation (a)	482	482	482	536	556
Total expenses	16,690	16,755	16,444	16,662	16,822
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	171	258	258	258	250
Total own-source revenue	171	258	258	258	250
Gains					
Other	85	252	252	252	252
Total gains	85	252	252	252	252
Total own-source income	256	510	510	510	502
Net (cost of)/contribution by services	(16,434)	(16,245)	(15,934)	(16,152)	(16,320)
Revenue from government	15,952	15,763	15,452	15,616	15,764
Surplus/(deficit) attributable to the Australian Government	(482)	(482)	(482)	(536)	(556)
Total comprehensive income/(loss)	(482)	(482)	(482)	(536)	(556)
Total comprehensive income/(loss) attributable to the Australian Government	(482)	(482)	(482)	(536)	(556)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(482)	(482)	(482)	(536)	(556)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	482	482	482	536	556
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
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	7,784	8,174	8,113	8,031	7,929
Intangibles	436	416	398	350	306
Inventories	34	34	34	34	34
Other non-financial assets	224	224	224	224	224
Total non-financial assets	8,480	8,850	8,771	8,641	8,495
Total assets	15,659	16,029	15,950	15,820	15,674
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	11,217	11,587	11,508	11,378	11,232
EQUITY*					
Parent entity interest					
Contributed equity	11,288	12,140	12,543	12,949	13,359
Reserves	621	621	621	621	621
Retained surplus (accumulated deficit)	(692)	(1,174)	(1,656)	(2,192)	(2,748)
Total parent entity interest	11,217	11,587	11,508	11,378	11,232
Total equity	11,217	11,587	11,508	11,378	11,232

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(692)	621	11,288	11,217
Adjusted opening balance	(692)	621	11,288	11,217
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)	-	-	852	852
Sub-total transactions with owners	-	-	852	852
Estimated closing balance as at 30 June 2023	(1,174)	621	12,140	11,587
Closing balance attributable to the Australian Government	(1,174)	621	12,140	11,587

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	15,952	15,763	15,452	15,616	15,764
Other	171	258	258	258	250
Total cash received	16,123	16,021	15,710	15,874	16,014
Cash used					
Employees	10,281	10,490	10,160	9,815	10,175
Suppliers	5,842	5,531	5,550	6,059	5,839
Total cash used	16,123	16,021	15,710	15,874	16,014
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,149	852	403	406	410
Total cash used	6,149	852	403	406	410
Net cash from/(used by) investing activities	(6,149)	(852)	(403)	(406)	(410)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,149	852	403	406	410
Total cash received	6,149	852	403	406	410
Net cash from/(used by) financing activities	6,149	852	403	406	410
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	197	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,149	852	403	406	410
Total new capital appropriations	6,149	852	403	406	410
Provided for:					
Purchase of non-financial assets	6,149	852	403	406	410
Total items	6,149	852	403	406	410
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriation - DCB (a)	6,149	852	403	406	410
TOTAL	6,149	852	403	406	410
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,149	852	403	406	410
Total cash used to acquire assets	6,149	852	403	406	410

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	2	7,784	436	8,222
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	763	89	852
Total additions	-	763	89	852
Other movements				
Depreciation/amortisation expense	-	(373)	(109)	(482)
Total other movements	-	(373)	(109)	(482)
As at 30 June 2023				
Gross book value	-	9,694	1,262	10,956
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(1,520)	(846)	(2,366)
Accumulated depreciation/amortisation and impairment - ROU assets	(3)	-	-	(3)
Closing net book balance	2	8,174	416	8,592

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	4,510	3,116	2,686	1,732	1,778
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,985	1,985	1,985	1,639	1,843
Total expenses administered on behalf of Government	6,990	5,596	5,166	3,866	4,116
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	38	38	38	30	28
Total non-taxation revenue	38	38	38	30	28
Total own-source revenue administered on behalf of Government	38	38	38	30	28
Total own-sourced income administered on behalf of Government	38	38	38	30	28
Net (cost of)/contribution by services	(6,952)	(5,558)	(5,128)	(3,836)	(4,088)
Total comprehensive income/(loss)	(6,952)	(5,558)	(5,128)	(3,836)	(4,088)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No. 1) equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 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	165,393	166,069	166,748	168,169	169,523
Property, plant and equipment	1,641	1,673	1,699	1,654	1,522
Inventories	3,078	3,078	3,078	3,078	3,078
Total non-financial assets	170,112	170,820	171,525	172,901	174,123
Total assets administered on behalf of Government	171,481	172,189	172,894	174,270	175,492
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)	170,180	170,888	171,593	172,969	174,191

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	38	38	38	30	28
Total cash received	38	38	38	30	28
Cash used					
Personal benefits	495	495	495	495	495
Suppliers	4,510	3,116	2,686	1,732	1,778
Total cash used	5,005	3,611	3,181	2,227	2,273
Net cash from/(used by) operating activities	(4,967)	(3,573)	(3,143)	(2,197)	(2,245)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,774	2,693	2,690	3,015	3,065
Total cash used	2,774	2,693	2,690	3,015	3,065
Net cash from/(used by) investing activities	(2,774)	(2,693)	(2,690)	(3,015)	(3,065)
Net increase/(decrease) in cash held	(7,741)	(6,266)	(5,833)	(5,212)	(5,310)
Cash and cash equivalents at beginning of reporting period	1,116	1,116	1,116	1,116	1,116
Cash from Official Public Account for:					
- Appropriations	7,779	6,304	5,871	5,242	5,338
Total cash from Official Public Account	7,779	6,304	5,871	5,242	5,338
Cash to Official Public Account for:					
- Appropriations	(38)	(38)	(38)	(30)	(28)
Total cash to Official Public Account	(38)	(38)	(38)	(30)	(28)
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 statement (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	2,707	2,693	2,690	3,015	3,065
Total new capital appropriations	2,707	2,693	2,690	3,015	3,065
Provided for:					
Purchase of non-financial assets	2,707	2,693	2,690	3,015	3,065
Total items	2,707	2,693	2,690	3,015	3,065
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	2,774	2,693	2,690	3,015	3,065
TOTAL	2,774	2,693	2,690	3,015	3,065
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	2,774	2,693	2,690	3,015	3,065
Total cash used to acquire assets	2,774	2,693	2,690	3,015	3,065

Prepared on Australian Accounting Standards basis.

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

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	114,850	55,774	1,877	172,501
Accumulated depreciation/amortisation and impairment	-	(5,231)	(236)	(5,467)
Opening net book balance	114,850	50,543	1,641	167,034
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	2,603	90	2,693
Total additions	-	2,603	90	2,693
Other movements				
Depreciation/amortisation expense	-	(1,927)	(58)	(1,985)
Total other movements	-	(1,927)	(58)	(1,985)
As at 30 June 2023				
Gross book value	114,850	58,377	1,967	175,194
Accumulated depreciation/ amortisation and impairment	-	(7,158)	(294)	(7,452)
Closing net book balance	114,850	51,219	1,673	167,742

Prepared on Australian Accounting Standards basis.

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

Old Parliament House

Entity resources and planned performance

Old Parliament House

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Old Parliament House

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Opening balance/cash reserves at 1 July	7,652	8,042
Funds from government		
Annual appropriations - ordinary annual services (b)		
Outcome 1	13,569	14,970
Annual appropriations - other services		
Equity injection	2,094	4,414
Total annual appropriations	15,663	19,384
Total funds from government	15,663	19,384
Funds from other sources		
Sale of goods and services	2,208	1,961
Total funds from other sources	2,208	1,961
Total net resourcing for OPH	25,523	29,387
	2021-22	2022-23
Average staffing level (number)	78	73

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

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

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Old Parliament House can be found at: www.moadoph.gov.au/about/corporate-documents/

The most recent annual performance statement can be found at: www.moadoph.gov.au/about/annual-reports/

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Old Parliament House					
Revenue from government					
Ordinary annual services (Appropriation Bill No. 1)	13,569	14,970	14,319	14,309	14,292
Expenses not requiring appropriation in the budget year (a)	5,833	5,844	6,041	6,030	6,018
Revenues from other independent sources	2,208	1,961	2,399	2,520	2,637
Total expenses for Program 1.1	21,610	22,775	22,759	22,859	22,947
Outcome 1 totals by resource type					
Revenue from government					
Ordinary annual services (Appropriation Bill No. 1)	13,569	14,970	14,319	14,309	14,292
Payment from related entities					
Expenses not requiring appropriation in the budget year (a)	5,833	5,844	6,041	6,030	6,018
Revenues from other independent sources	2,208	1,961	2,399	2,520	2,637
Total expenses for Outcome 1	21,610	22,775	22,759	22,859	22,947
	2021-22	2022-23			
Average staffing level (number)	78	73			

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

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

Table 2.1.3: Performance measure for Outcome 1

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

<p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.</p>		
<p>Program 1.1 — Old Parliament House</p> <p>The OPH's collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.</p> <p>The OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children's activities and opportunities to experience the spirit of Old Parliament House through festivals and events.</p>		
<p>Key activities</p>	<p>The program will be delivered in the following ways:</p> <ul style="list-style-type: none"> • Ensuring the heritage values of Old Parliament House are recognised, preserved and communicated • Managing a collection of national, regional and local significance to document and illustrate the development of Australian democracy • Providing enhanced visitor experiences through participation onsite and online • Providing quality learning programs that align with national curriculum requirements both onsite and to regional and remote areas through our digital excursion program • Delivering critical capital works program and conservation of key heritage spaces 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results</p>
<p>Current year 2021-22</p>	<p>Deliver a spectrum of experiences – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.</p>	<p>Due to the continued closure of the museum from the impacts of COVID and the fire, OPH is unlikely to meet onsite KPI's. The OPH expects to meet offsite and online KPI's.</p> <p>150,000 number of visits to the organisation.</p> <p>140,000 number of offsite visitors to the organisation.</p> <p>500,000 number of visits to the organisation's website.</p> <p>90% of visitors were satisfied with their visit.</p> <p>35,000 people participating in public programs.</p>

<p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.</p>		
<p>Program 1.1 — Old Parliament House</p> <p>The OPH's collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.</p> <p>The OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children's activities and opportunities to experience the spirit of Old Parliament House through festivals and events.</p>		
Year	Performance measures	Expected performance results
Current year 2021-22	Collect, share and digitise — build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from.	<p>45,000 students and teachers participating in school programs onsite and offsite.</p> <p>80,000 students and teachers participating in virtual and online excursions.</p> <p>900 educational institutions participating in organised school learning programs.</p> <p>Expected to meet KPI</p> <p>95% of teachers reporting overall positive experience.</p> <p>95% of teachers reporting relevance to the classroom curriculum.</p> <p>35% of the total collection available to the public.</p> <p>90% of the total collection digitised.</p>
Budget Year 2022-23	Deliver a spectrum of experiences — exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.	<p>180,000 number of visits to the organisation.</p> <p>125,000 number of offsite visitors</p> <p>800,000 number of visits to the organisation's website.</p> <p>90% of visitors were satisfied with their visit.</p> <p>35,000 people participating in public programs.</p> <p>45,000 students and teachers participating in school programs onsite and offsite.</p> <p>110,000 students and teachers participating in virtual and online excursions.</p> <p>250,000 students classroom resources reach</p> <p>900 educational institutions participating in organised school learning programs.</p>

<p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.</p>		
<p>Program 1.1 — Old Parliament House</p> <p>The OPH's collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.</p> <p>The OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children's activities and opportunities to experience the spirit of Old Parliament House through festivals and events.</p>		
Year	Performance measures	Expected performance results
Budget Year 2022-23	<p>Collect, share and digitise — build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from.</p>	<p>95% of teachers reporting overall positive experience.</p> <p>95% of teachers reporting relevance to the classroom curriculum.</p> <p>35% of the total collection available to the public.</p> <p>90% of the total collection digitised</p>
Forward Estimates 2023-26	<p>Deliver a spectrum of experiences — exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy.</p>	<p>220,000 number of visits to the organisation by 2025-26.</p> <p>135,000 number of offsite visitors by 2025-26.</p> <p>900,000 number of visits to the organisation's website by 2025-26.</p> <p>Maintain 90% of visitors satisfied with their visit.</p> <p>60,000 people participating in public programs by 2025-26.</p> <p>80,000 students and teachers participating in school programs onsite and offsite by 2025-26.</p> <p>115,000 students and teachers participating in virtual and online excursions by 2025-26.</p> <p>Reach 320,000 student classroom resources by 2025-26.</p> <p>950 educational institutions participating in organised school learning programs by 2025-26.</p> <p>Maintain 95% of teachers reporting overall positive experience.</p> <p>Maintain 95% of teachers reporting relevance to the classroom curriculum.</p>

<p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.</p>		
<p>Program 1.1 — Old Parliament House</p> <p>The OPH's collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.</p> <p>The OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children's activities and opportunities to experience the spirit of Old Parliament House through festivals and events.</p>		
Year	Performance measures	Expected performance results
Forward Estimates 2023-26	Collect, share and digitise — build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from.	Maintain 35% of the total collection available to the public. Maintain 90% of the total collection digitised

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

The MoAD has experienced significant disruptions to its operations during the 2021-22 financial year. This includes a period of closure of over four months as a result of protest action and fire damage to the building.

In 2022-23, we will see a significant increase in capital works including the replacement of the roof, asbestos removal, hydraulics remediation, and refurbishment of the House of Representatives chamber. A new permanent exhibition gallery will also open.

Comprehensive income statement

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

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

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

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

Departmental balance Sheet

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

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	7,926	8,352	8,445	8,417	8,581
Suppliers	6,217	6,995	7,006	7,134	7,057
Depreciation and amortisation	7,467	7,428	7,308	7,308	7,308
Total expenses	21,610	22,775	22,759	22,859	22,946
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,208	1,961	2,399	2,520	2,637
Total own-source revenue	2,208	1,961	2,399	2,520	2,637
Total gains	-	-	-	-	-
Total own-source income	2,208	1,961	2,399	2,520	2,637
Net (cost of)/contribution by services	(19,402)	(20,814)	(20,360)	(20,339)	(20,309)
Revenue from government	13,569	14,970	14,319	14,309	14,292
Surplus/(deficit) attributable to the Australian Government	(5,833)	(5,844)	(6,041)	(6,030)	(6,017)
Total comprehensive income/(loss)	(5,833)	(5,844)	(6,041)	(6,030)	(6,017)
Total comprehensive income/(loss) attributable to the Australian Government	(5,833)	(5,844)	(6,041)	(6,030)	(6,017)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(5,833)	(5,844)	(6,041)	(6,030)	(6,017)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations (a)	6,600	6,800	6,800	6,800	6,800
plus: depreciation/amortisation expenses for ROU assets (b)					
less: lease principal repayments (b)	245	240	251	262	274
Net cash operating surplus/ (deficit)	522	716	508	508	509

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,042	7,054	5,435	3,827	2,815
Trade and other receivables	289	289	289	289	289
Total financial assets	8,331	7,343	5,724	4,116	3,104
Non-financial assets					
Property, plant and equipment	3,524	3,672	3,945	3,995	4,045
Heritage and cultural assets	106,475	105,678	103,973	100,707	95,856
Buildings - ROU	1,551	1,590	1,367	1,144	921
Intangibles	208	213	213	213	213
Inventories	53	53	53	53	53
Other non-financial assets	116	116	116	116	116
Total non-financial assets	111,927	111,322	109,667	106,228	101,204
Total assets	120,258	118,665	115,391	110,344	104,308
LIABILITIES					
Payables					
Suppliers	329	329	329	329	329
Other payables	82	82	82	82	82
Total payables	411	411	411	411	411
Interest bearing liabilities					
Leases	1,161	998	770	542	314
Total interest bearing liabilities	1,161	998	770	542	314
Provisions					
Employee provisions	2,137	2,137	2,137	2,137	2,137
Total provisions	2,137	2,137	2,137	2,137	2,137
Total liabilities	3,709	3,546	3,318	3,090	2,862
Net assets	116,549	115,119	112,073	107,254	101,446
EQUITY*					
Parent entity interest					
Contributed equity	113,686	118,100	121,095	122,306	122,515
Reserves	46,473	46,473	46,473	46,473	46,473
Retained surplus (accumulated deficit)	(43,610)	(49,454)	(55,495)	(61,525)	(67,542)
Total parent entity interest	116,549	115,119	112,073	107,254	101,446
Total equity	116,549	115,119	112,073	107,254	101,446

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(43,610)	46,473	113,686	116,549
Adjusted opening balance	(43,610)	46,473	113,686	116,549
Comprehensive income				
Surplus/(deficit) for the period	(5,844)			(5,844)
Total comprehensive income	(5,844)	-	-	(5,844)
of which:				
Attributable to the Australian Government	(5,844)			(5,844)
Transactions with owners				
Equity injection			4,414	4,414
Sub-total transactions with owners	-	-	4,414	4,414
Estimated closing balance as at 30 June 2023	(49,454)	46,473	118,100	115,119
Closing balance attributable to the Australian Government	(49,454)	46,473	118,100	115,119

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,569	14,970	14,319	14,309	14,292
Sale of goods and rendering of services	2,208	1,961	2,399	2,520	2,637
Total cash received	15,777	16,931	16,718	16,829	16,929
Cash used					
Employees	7,926	8,352	8,445	8,417	8,581
Suppliers	6,598	6,918	7,493	7,612	6,942
Total cash used	14,524	15,270	15,938	16,029	15,523
Net cash from/(used by) operating activities	1,253	1,661	780	800	1,406
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5,712	6,823	5,143	3,357	2,353
Total cash used	5,712	6,823	5,143	3,357	2,353
Net cash from/(used by) investing activities	(5,712)	(6,823)	(5,143)	(3,357)	(2,353)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,094	4,414	2,995	1,211	209
Total cash received	5,094	4,414	2,995	1,211	209
Cash used					
Principal payments on lease liability	245	240	251	262	274
Total cash used	245	240	251	262	274
Net cash from/(used by) financing activities	4,849	4,174	2,744	949	(65)
Net increase/(decrease) in cash held	390	(988)	(1,619)	(1,608)	(1,012)
Cash and cash equivalents at the beginning of the reporting period	7,652	8,042	7,054	5,435	3,827
Cash and cash equivalents at the end of the reporting period	8,042	7,054	5,435	3,827	2,815

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	5,094	4,414	2,995	1,211	209
Total new capital appropriations	5,094	4,414	2,995	1,211	209
Provided for:					
Purchase of non-financial assets	5,094	4,414	2,995	1,211	209
Total items	5,094	4,414	2,995	1,211	209
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	5,094	4,414	2,995	1,211	209
Funded internally from departmental resources (b)	786	2,100	2,658	2,658	2,075
TOTAL	5,880	6,514	5,653	3,869	2,284

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets; and

- proceeds from the sale of assets. Table 3.6: Statement of departmental asset movements (Budget year (2022-23))

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

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	-	4,121	113,075	235	117,431
Gross book value - ROU assets	1,794	-	-	-	1,794
Accumulated depreciation/ amortisation and impairment	-	(597)	(6,600)	(27)	(7,224)
Accumulated depreciation/amortisation and impairment - ROU assets	(243)	-	-	-	(243)
Opening net book balance	1,551	3,524	106,475	208	111,758
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	4,414	-	4,414
By purchase - appropriation ordinary annual services (b)	-	450	1,589	90	2,129
By purchase - appropriation ordinary annual services - ROU assets	280	-	-	-	280
Total additions	280	450	6,003	90	6,823
Other movements					
Depreciation/amortisation expense	-	(302)	(6,800)	(85)	(7,187)
Depreciation/amortisation on ROU assets	(241)	-	-	-	(241)
Total other movements	(241)	(302)	(6,800)	(85)	(7,428)
As at 30 June 2023					
Gross book value	-	4,571	119,078	325	123,974
Gross book value - ROU assets	2,074	-	-	-	2,074
Accumulated depreciation/ amortisation and impairment	-	(899)	(13,400)	(112)	(14,411)
Accumulated depreciation/amortisation and impairment - ROU assets	(484)	-	-	-	(484)
Closing net book balance	1,590	3,672	105,678	213	111,153

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development and Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budgets or other operational expenses.

Torres Strait Regional Authority

Entity resources and planned performance

Torres Strait Regional Authority

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Torres Strait Regional Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Torres Strait Regional Authority (TSRA) is the lead Australian Government agency for Indigenous affairs in the Torres Strait region including the communities of Bamaga and Seisia on the Northern Peninsula Area.

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

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

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

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

Priority areas for TSRA include:

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Opening balance/cash reserves at 1 July	7,347	5,042
Funds from government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	36,059	36,486
Total annual appropriations	36,059	36,486
Amounts received from related entities		
Amounts from other entities (b)	19,068	15,833
Total amounts received from related entities	19,068	15,833
Total funds from government	55,127	52,319
Funds from other sources		
Interest	810	820
Sale of goods and services	505	505
Other	598	334
Total funds from other sources	1,913	1,659
Total net resourcing for Torres Strait Regional Authority	64,387	59,020
	2021-22	2022-23
Average staffing level (number)	154	154

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

(a) Appropriation Bill (No. 1) 2022-23.

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

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for TSRA can be found at: www.transparency.gov.au/sites/default/files/reports/tsra-corporate-plan-2020-2021-to-2023-2024-final.pdf

The most recent annual performance statement can be found at: www.transparency.gov.au/annual-reports/torres-strait-regional-authority/reporting-year/2020-21

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Torres Strait Regional Development					
Revenue from government					
Ordinary annual services (Appropriation Bill No. 1)	36,074	36,501	36,761	37,130	37,467
Payment from related entities	19,068	15,833	11,026	11,284	11,362
Revenues from other independent sources	2,063	1,809	1,475	1,475	1,475
Total expenses for Program 1.1	57,205	54,143	49,262	49,889	50,304
	2021-22	2022-23			
Average staffing level (number)	154	154			

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

Table 2.1.2: Performance criteria for Outcome 1

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

Outcome 1 – Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.	
Program 1.1 – The objective of this program is currently delivered through several activities, which are derived from the TSRA Torres Strait Development Plan 2019-22.	
Delivery	<p>Increasing economic development by:</p> <ul style="list-style-type: none"> • improving commercial capability of Torres Strait Islander and Aboriginal people in the region • providing access to capital for commercially viable businesses <p>Improving the use of fisheries by:</p> <ul style="list-style-type: none"> • Implementing commercially and environmentally sustainable strategies to increase Torres Strait Islander and Aboriginal ownership of the local fishing industry <p>Maintaining culture, art and heritage by:</p> <ul style="list-style-type: none"> • supporting an active and sustainable arts and craft industry in the region • integrating cultural values and protocols into service planning and management practice • preserving and promoting cultural heritage and histories of the region. <p>Improving environmental management by:</p> <ul style="list-style-type: none"> • strengthening sustainable use, protection and management of natural and cultural resources • facilitating community adaptation to climate change impacts, including sea level rise • supporting community sustainable horticulture <p>Enhancing governance and leadership by:</p> <ul style="list-style-type: none"> • strengthening Torres Strait Islander and Aboriginal organisational leadership and governance <p>Improving Community health and safety by:</p> <ul style="list-style-type: none"> • investing in whole-of-government infrastructure to support healthy homes and healthy living environments • implementing policies to support community managed delivery of primary and public health care services based on regional needs and priorities • improving access to affordable fresh and healthy foods • ensuring affordable home ownership is available across the region • investing in effective community and social services • supporting law enforcement and community safety programs • ensuring communities have access to appropriate transport infrastructure

<p>Outcome 1 – Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.</p>		
<p>Program 1.1 – The objective of this program is currently delivered through several activities, which are derived from the TSRA Torres Strait Development Plan 2019-22.</p>		
<p>Performance information</p>		
Year	Performance criteria (a)	Actual achievement/targets
2022-23	<ul style="list-style-type: none"> • Increasing the number of, or economic base of existing Torres Strait Islander and aboriginal businesses through the provision of Business Growth and Mini Business Growth packages • Improving business skills of potential and existing business owners through the provision of business workshops and business mentoring • Increase in the percentage of total allowable catch of finfish/tropical rock lobster caught by Torres Strait Islander and Aboriginal people in the region when compared to the previous period • Work towards and/or maintain 100% ownership of finfish and tropical rock lobster fisheries • Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure • Increase in the number of artists and growth of cultural practitioners in the industry • Maintaining current community based management plans for each community and achieving annual service targets in each of those plans • Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making • Improved monitoring of the effectiveness of health service delivery in the region • Implementation of the Regional Infrastructure Advisory Committee's action plan • Provide advocacy and support services for the delivery of identified infrastructure projects • Improvement in the quality of and access to social and legal services 	<p>The benefits and targets for each of the TSRA's activity areas as set out in the TSRA Torres Strait Development Plan 2019-22 have been met.</p> <p>Additional detail will be provided in the TSRA 2022-23 Annual Report.</p>

<p>Outcome 1 – Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.</p>		
<p>Program 1.1 – The objective of this program is currently delivered through several activities, which are derived from the TSRA Torres Strait Development Plan 2019-22.</p>		
2023-24	As per 2022-23	The benefits and targets for each of the TSRA's activity areas are set out in the TSRA Torres Strait Development Plan 2019-22.
2024-25 and beyond	As per 2022-23	The benefits and targets for each of the TSRA's activity areas are set out in the TSRA Torres Strait Development Plan 2019-22.
Purposes	The TSRA's purpose statement, in the corporate plan is the same as the TSRA's strategic direction statement above.	

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

This statement provides a picture of the expected financial results for the TSRA by identifying full accrual expenses and revenues, which highlights whether the TSRA is operating at a sustainable level. The TSRA is forecasting income of \$54.1 million and expenditure of \$54.1 million resulting in a breakeven result for the 2022-23 financial year and each forward year after adjusting for depreciation and amortisation expense and principal repayments on leased assets.

Budgeted Departmental Balance Sheet

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

Budgeted Departmental Statement of Cash Flows

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after considering the forecast movements in the Departmental Balance Sheet (Table 3.2) and Comprehensive Income Statement (Table 3.1). The agency is forecasting a cash position of \$5.0 million for the financial year ending 30 June 2023.

Departmental Capital Budget Statement and Statement of Asset Movements

The TSRA has a Capital Management Plan that is linked to the TSRA's Departmental Capital Budget Statement (Table 3.5). The TSRA is forecast to spend \$2.4 million on capital expenditure in the 2022-23 financial year.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	21,016	21,186	21,546	21,545	21,545
Suppliers	13,318	15,186	13,995	14,623	15,038
Grants	21,447	16,344	12,292	12,292	12,292
Depreciation and amortisation	1,266	1,269	1,271	1,271	1,271
Finance costs	158	158	158	158	158
Total expenses	57,205	54,143	49,262	49,889	50,304
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	505	505	505	505	505
Interest	960	970	970	970	970
Grant revenue	19,068	15,833	11,026	11,284	11,362
Other	598	334	-	-	-
Total own-source revenue	21,131	17,642	12,501	12,759	12,837
Total own-source income	21,131	17,642	12,501	12,759	12,837
Net (cost of)/contribution by services	(36,074)	(36,501)	(36,761)	(37,130)	(37,467)
Revenue from government	36,059	36,486	36,746	37,115	37,452
Surplus/(deficit) attributable to the Australian Government	(15)	(15)	(15)	(15)	(15)
Total comprehensive income/(loss) attributable to the Australian Government	(15)	(15)	(15)	(15)	(15)

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) income/(loss) as per statement of comprehensive income	(15)	(15)	(15)	(15)	(15)
plus: Depreciation/amortisation expenses on ROU assets (a)	121	124	126	126	126
less: Principal repayments on leased assets (a)	106	109	111	111	111
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,042	5,042	4,997	4,997	6,142
Trade and other receivables	4,471	4,471	4,471	4,471	4,471
Other investments	24,323	23,068	22,313	22,313	20,918
Total financial assets	33,836	32,581	31,781	31,781	31,531
Non-financial assets					
Land and buildings	59,291	60,427	61,259	61,391	61,773
Property, plant and equipment	1,666	1,772	1,728	1,584	1,440
Other non-financial assets	50	50	50	50	50
Total non-financial assets	61,007	62,249	63,037	63,025	63,263
Total assets	94,843	94,830	94,818	94,806	94,794
LIABILITIES					
Payables					
Suppliers	1,253	1,253	1,253	1,253	1,253
Grants	44	44	44	44	44
Other payables	308	308	308	308	308
Total payables	1,605	1,605	1,605	1,605	1,605
Interest bearing liabilities					
Leases	325	327	330	333	336
Total interest bearing liabilities	325	327	330	333	336
Provisions					
Employee provisions	4,218	4,218	4,218	4,218	4,218
Total provisions	4,218	4,218	4,218	4,218	4,218
Total liabilities	6,148	6,150	6,153	6,156	6,159
Net assets	88,695	88,680	88,665	88,650	88,635
EQUITY*					
Parent entity interest					
Contributed equity	3,021	3,021	3,021	3,021	3,021
Reserves	18,947	18,947	18,947	18,947	18,947
Retained surplus (accumulated deficit)	66,727	66,712	66,697	66,682	66,667
Total parent entity interest	88,695	88,680	88,665	88,650	88,635
Total equity	88,695	88,680	88,665	88,650	88,635

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	66,727	18,947	3,021	88,695
Adjusted opening balance	66,727	18,947	3,021	88,695
Comprehensive income				
Surplus/(deficit) for the period	(15)	-	-	(15)
Total comprehensive income	(15)	-	-	(15)
Estimated closing balance as at 30 June 2023	66,712	18,947	3,021	88,680
Closing balance attributable to the Australian Government	66,712	18,947	3,021	88,680

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	36,059	36,486	36,746	37,115	37,452
Sale of goods and rendering of services	505	505	505	505	505
Interest	810	820	820	820	820
Grants	19,068	15,833	11,026	11,284	11,362
Other	598	334	-	-	-
Total cash received	57,040	53,978	49,097	49,724	50,139
Cash used					
Employees	21,016	21,186	21,546	21,545	21,545
Suppliers	13,318	15,186	13,995	14,623	15,038
Interest payments on lease liability	8	8	8	8	8
Other	21,447	16,344	12,292	12,292	12,292
Total cash used	55,789	52,724	47,841	48,468	48,883
Net cash from/(used by) operating activities	1,251	1,254	1,256	1,256	1,256
INVESTING ACTIVITIES					
Cash received					
Investments	395	1,255	755	-	1,395
Total cash received	395	1,255	755	-	1,395
Cash used					
Purchase of property, plant and equipment and intangibles	3,845	2,400	1,945	1,145	1,395
Total cash used	3,845	2,400	1,945	1,145	1,395
Net cash from/(used by) investing activities	(3,450)	(1,145)	(1,190)	(1,145)	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	106	109	111	111	111
Total cash used	106	109	111	111	111
Net cash from/(used by) financing activities	(106)	(109)	(111)	(111)	(111)
Net increase/(decrease) in cash held	(2,305)	-	(45)	-	1,145
Cash and cash equivalents at the beginning of the reporting period	7,347	5,042	5,042	4,997	4,997
Cash and cash equivalents at the end of the reporting period	5,042	5,042	4,997	4,997	6,142

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	3,845	2,400	1,945	1,145	1,395
TOTAL	3,845	2,400	1,945	1,145	1,395
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,845	2,400	1,945	1,145	1,395
Total cash used to acquire assets	3,845	2,400	1,945	1,145	1,395

Prepared on Australian Accounting Standards basis.

(a) Includes the following sources of funding:

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

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

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	11,808	49,332	6,772	77	67,989
Gross book value - ROU assets	284	237	-	-	521
Accumulated depreciation/amortisation and impairment	-	(2,166)	(5,183)	-	(7,349)
Accumulated depreciation/amortisation and impairment - ROU assets	(28)	(176)	-	-	(204)
Opening net book balance	12,064	47,227	1,589	77	60,957
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services (a)	-	2,050	350	-	2,400
By purchase - appropriation ordinary annual services - ROU assets	6	105	-	-	111
Total additions	6	2,155	350	-	2,511
Other movements					
Depreciation/amortisation expense	-	(901)	(244)	-	(1,145)
Depreciation/amortisation on ROU assets	(9)	(115)	-	-	(124)
Total other movements	(9)	(1,016)	(244)	-	(1,269)
As at 30 June 2023					
Gross book value	11,808	51,382	7,122	77	70,389
Gross book value - ROU assets	290	342	-	-	632
Accumulated depreciation/amortisation and impairment	-	(3,067)	(5,427)	-	(8,494)
Accumulated depreciation/amortisation and impairment - ROU assets	(37)	(291)	-	-	(328)
Closing net book balance	12,061	48,366	1,695	77	62,199

Prepared on Australian Accounting Standards basis.

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

Workplace Gender Equality Agency

**Entity resources and planned
performance**

Workplace Gender Equality Agency

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Workplace Gender Equality Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

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

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

	2021-22 <i>Estimated actual</i> \$'000 (a)	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	1,794	1,794
Departmental appropriation	5,946	9,560
s74 external revenue (c)	133	133
Departmental capital budget (d)	727	1,155
Total departmental annual appropriations	8,600	12,642
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	36	51

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

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

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

1.3 Budget measures

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

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

		2021-22	2022-23	2023-24	2024-25	2025-26
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment Measure						
Women's Leadership Package (a)	1					
Departmental payment		-	3,900	4,614	4,603	4,412
Total		-	3,900	4,614	4,603	4,412
Total payment measure						
Departmental		-	3,900	4,614	4,603	4,412
Total		-	3,900	4,614	4,603	4,412

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

(a) The measure titled Women's Leadership Package is cross portfolio measure. The full measure description and package details appear in Budget Paper No. 2 cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for WGEA can be found at:
www.wgea.gov.au/about/governance/corporate-plan

The most recent annual performance statement can be found at:
www.wgea.gov.au/about/governance/annual-report

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Workplace Gender Equality					
Departmental expenses					
Departmental appropriations	6,146	9,560	10,619	10,725	9,940
s74 external revenue (a)	100	100	100	200	150
Expenses not requiring appropriation in the Budget year (b)	2,132	2,035	755	960	768
Departmental total	8,378	11,695	11,474	11,885	10,858
Total expenses for program 1.1	8,378	11,695	11,474	11,885	10,858
	2021-22	2022-23			
Average staffing level (number)	36	51			

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

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – 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.		
<p>Program 1.1 - The WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality; and fostering compliance with the reporting and transparency provisions of the Act.</p>		
Key activities	<p>Key activities reported in the current corporate plan that relate to this program.</p> <ol style="list-style-type: none"> 1. Bridging the gap between evidence and action through undertaking research, educational and other programs designed to promote and improve gender equality in the workplace and supporting the review of the Act and related reforms. 2. Maximising the potential of the dataset and enhancing analytical capability of the agency’s reporting and data management platform 3. Enabling the collection of public sector gender equality data. 	
Year	Performance measures	Expected performance results
Current year 2021-22	The WGEA is bridging the gap between evidence and action	<ul style="list-style-type: none"> • Implementation of education and engagement campaigns tailored to identified employer action gaps • Expansion of WGEA recognition of best practice programs <p>Assessment: On track across the duration of the multi-year program</p>
	The WGEA maximises the potential of the data by tailoring analysis and resources to reflect changing workforce and work patterns	<ul style="list-style-type: none"> • Expansion of data analysis and data visualisation of workplace gender equality issues • Deployment of enhanced analysis and visualisation tools <p>Assessment: Targets met</p>
	The WGEA’s reporting and data management platform provides meaningful analysis for organisations and the public	<ul style="list-style-type: none"> • Expansion of the data set and additional data points collected • Increased engagement with the data tools and employer performance public dashboards <p>Assessment: On track across the duration of the multi-year program</p>

Outcome 1 – Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.		
Program 1.1 - The WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality; and fostering compliance with the reporting and transparency provisions of the Act.		
Year	Performance measures	Expected performance results
Budget year 2022-23	The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers	<ul style="list-style-type: none"> • The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights • Development of targeted tools and resources
	The WGEA drives broader and deeper action on gender equality	<ul style="list-style-type: none"> • Inclusion of Public Sector in dataset and analysis • Expansion of WGEA recognition for best practice approaches
	The WGEA enables and amplifies momentum on gender equality	<ul style="list-style-type: none"> • Delivery of effective public and targeted campaigns to improve gender equality. • New collaborations to build understanding and drive change.
Forward estimates 2023-26	As per 2022-23	

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to WGEA in 2022-23. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The WGEA is budgeting for a break-even net cost of service for 2022-23 and the forward estimates.

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

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

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

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

Total liabilities for 2022-23 are estimated at \$3.5 million. The largest liability items are accrued employee entitlements and the application of leases in accordance with AASB 16 Leases.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	4,132	6,489	7,613	7,788	7,204
Suppliers	2,207	2,633	2,568	2,599	2,348
Depreciation and amortisation (a)	2,099	2,002	722	927	735
Finance costs	15	20	20	20	20
Total expenses	8,453	11,144	10,923	11,334	10,307
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	100	100	100	200	150
Total own-source revenue	100	100	100	200	150
Gains					
Other	33	33	33	33	33
Total gains	33	33	33	33	33
Total own-source income	133	133	133	233	183
Net (cost of)/contribution by services	(8,320)	(11,011)	(10,790)	(11,101)	(10,124)
Revenue from government	6,146	9,560	10,619	10,725	9,940
Surplus/(deficit) attributable to the Australian Government	(2,174)	(1,451)	(171)	(376)	(184)
Total comprehensive income/(loss)	(2,174)	(1,451)	(171)	(376)	(184)
Total comprehensive income/(loss) attributable to the Australian Government	(2,174)	(1,451)	(171)	(376)	(184)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(2,174)	(1,451)	(171)	(376)	(184)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,597	1,500	220	425	425
plus: depreciation/amortisation expenses for ROU assets (b)	502	502	502	502	310
less: lease principal repayments (b)	525	551	551	551	551
Net Cash Operating Surplus/ (Deficit)	(600)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	258	258	258	258	258
Trade and other receivables	1,216	1,216	1,216	1,216	1,216
Total financial assets	1,474	1,474	1,474	1,474	1,474
Non-financial assets					
Land and buildings	493	3,206	2,679	2,152	1,625
Property, plant and equipment	148	98	49	49	49
Intangibles	3,484	2,564	3,280	3,698	3,824
Other non-financial assets	63	63	63	63	63
Total non-financial assets	4,188	5,931	6,071	5,962	5,561
Total assets	5,662	7,405	7,545	7,436	7,035
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					
Leases	414	2,453	1,902	1,351	800
Total interest bearing liabilities	414	2,453	1,902	1,351	800
Provisions					
Employee provisions	741	741	741	741	741
Other provisions	194	194	194	194	194
Total provisions	935	935	935	935	935
Total liabilities	1,509	3,548	2,997	2,446	1,895
Net assets	4,153	3,857	4,548	4,990	5,140
EQUITY*					
Parent entity interest					
Contributed equity	10,058	11,213	12,075	12,893	13,227
Reserves	30	30	30	30	30
Retained surplus (accumulated deficit)	(5,935)	(7,386)	(7,557)	(7,933)	(8,117)
Total parent entity interest	4,153	3,857	4,548	4,990	5,140
Total equity	4,153	3,857	4,548	4,990	5,140

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	(5,935)	30	-	10,058	4,153
Adjusted opening balance	(5,935)	30	-	10,058	4,153
Comprehensive income					
Surplus/(deficit) for the period	(1,451)	-	-	-	(1,451)
Total comprehensive income	(1,451)	-	-	10,058	(1,451)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	1,155	1,155
Sub-total transactions with owners	-	-	-	1,155	1,155
Estimated closing balance as at 30 June 2023	(7,386)	30	-	11,213	3,857
Closing balance attributable to the Australian Government	(7,386)	30	-	11,213	3,857

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,746	9,560	10,619	10,725	9,940
Sale of goods and rendering of services	100	100	100	200	150
Total cash received	6,846	9,660	10,719	10,925	10,090
Cash used					
Employees	4,132	6,489	7,613	7,788	7,204
Suppliers	2,174	2,600	2,535	2,566	2,315
Borrowing costs	10	-	-	-	-
Interest payments on lease liability	5	20	20	20	20
Total cash used	6,321	9,109	10,168	10,374	9,539
Net cash from/(used by) operating activities	525	551	551	551	551
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	527	1,155	862	818	334
Total cash used	527	1,155	862	818	334
Net cash from/(used by) investing activities	(527)	(1,155)	(862)	(818)	(334)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	527	1,155	862	818	334
Total cash received	527	1,155	862	818	334
Cash used					
Principal payments on lease liability	525	551	551	551	551
Total cash used	525	551	551	551	551
Net cash from/(used by) financing activities	2	604	311	267	(217)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	258	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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	527	1,155	862	818	334
Total new capital appropriations	527	1,155	862	818	334
Provided for:					
Purchase of non-financial assets	527	1,155	862	818	334
Total items	527	1,155	862	818	334
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	527	1,155	862	818	334
TOTAL	527	1,155	862	818	334
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	527	1,155	862	818	334
Total cash used to acquire assets	527	1,155	862	818	334

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	345	555	5,412	6,312
Gross book value - ROU assets	1,735	-		1,735
Accumulated depreciation/ amortisation and impairment	(231)	(407)	(1,928)	(2,566)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,356)	-	-	(1,356)
Opening net book balance	493	148	3,484	4,125
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	650	104	401	1,155
By purchase - appropriation equity - ROU assets	2,590	-	-	2,590
Total additions	3,240	104	401	3,745
Other movements				
Depreciation/amortisation expense	(25)	(154)	(1,321)	(1,500)
Depreciation/amortisation on ROU assets	(502)	-	-	(502)
Total other movements	(527)	(154)	(1,321)	(2,002)
As at 30 June 2023				
Gross book value	995	659	5,813	7,467
Gross book value - ROU assets	4,325	-	-	4,325
Accumulated depreciation/ amortisation and impairment	(256)	(561)	(3,249)	(4,066)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,858)	-	-	(1,858)
Closing net book balance	3,206	98	2,564	5,868

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, DCB or other operational expenses.

Portfolio glossary

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

Appropriation Bills (Nos.3 and 4)	If an amount provided in Appropriation Acts (Nos.1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos.3 and 4). Once these Bills are passed by Parliament and given Royal Assent, they become the Appropriation Acts (Nos.3 and 4). They are also commonly referred to the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary / wages (or compensation in lieu of salary / wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on federal; funding improved to the states and territories.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.
Capital Expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental Item	Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital values as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.

Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures included in the Budget documentation to be used for comparison.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA Act entity.
Expense	Decreases in economic benefits in the forms of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distribution to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from parliament.
Forward estimates period	The three years following the Budget years. For example if 2021-22 is the Budget year, 2022-23 is forward year 1, 2023-24 is forward year 2 and 2024-25 is forward year 3. The period does include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs wither when the item is acquired or as a consequence of having used the item during the particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).

Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Movement of Funds Between years	A movement of funds process is carried out twice each year in relation to unexpected administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s).
Non-operating	Sometimes called capital costs.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of Consolidated Revenue Fund.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equal income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements (PBS)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcomes and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and / or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
ROU assets	An asset that represents a lessee's right to use (ROU) an underlying asset for the lease term in accordance with AASB 16 Leases.

Special Account	<p>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).</p>
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>