National Capital Authority

Additional Estimates Statements

National Capital Authority

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National Capital Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Capital Authority’s (NCA) strategic direction statement has not changed from that published in the 2021–22 Infrastructure, Transport, Regional Development and Communications PB Statements.

The NCA was established under the *Australian Capital Territory (Planning and Land Management) Act 1988* (the PALM Act).

The PALM Act prescribes the NCA’s powers and functions and makes it subject to general Ministerial direction. The Assistant Minister for Regional Development and Territories has administrative responsibility for the PALM Act.

On behalf of the Australian Government, the NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory (ACT) that are designated as National Land for the special purpose of Canberra as Australia’s National Capital. The NCA shapes the future of Canberra for all Australians through the National Capital Plan (the Plan) and related planning and development work. The NCA also manages much of the National Estate – such as Lake Burley Griffin, the National Triangle and Anzac Parade – and encourages citizens and visitors to explore Canberra’s unique characteristics and special role as the National Capital.

The functions of the NCA are set out in section 6 of the PALM Act and include:

* to prepare and administer a National Capital Plan, providing the overall planning and development framework for Canberra as Australia’s National Capital
* to keep the Plan under constant review and to propose amendments to it as required
* on behalf of the Commonwealth, to commission works to be carried out in Designated Areas in accordance with the Plan where neither a Department of State of the Commonwealth nor any Commonwealth authority has the responsibility to commission those works
* to recommend to the Minister the carrying out of works that the NCA considers desirable to maintain or enhance the character of the National Capital
* to foster an awareness of Canberra as the National Capital
* with the Minister’s approval, to perform planning services for any person or body, whether within Australia or overseas
* with the exception of the taking of water, and with the Minister’s approval, to manage National Land designated in writing by the Minister as land required for the special purposes of Canberra as the National Capital, on behalf of the Commonwealth.

The main ongoing components of the NCA’s work is to:

* support and encourage high quality planning, design and development of nationally significant parts of Canberra
* manage and enhance Commonwealth assets on National Land
* communicate the unique characteristics and importance of the National Capital to its citizens.

The NCA’s strategic priorities for the next four years are to:

* progress a significant capital works program to maintain and enhance the Commonwealth’s assets and strategic objectives including strengthening Commonwealth Avenue Bridge, upgrading key elements of Scrivener Dam and planning works for an additional diplomatic estate in North Curtin
* enhance the citizen and visitor experience and national and regional awareness of Australia’s National Capital - a place that tells the story of who we are, where we come from and our place in the world
* continue to create and maintain a National Capital that successfully balances the Griffin plan and legacy with the aspirations of a modern, dynamic city.

The NCA will deliver its strategic priorities while successfully maintaining and enhancing an extensive and valued asset base. The NCA’s work will include optimising its asset management plans, maintaining a positive safety culture, and aligning its people and resources with areas of greatest priority.

1.2 Entity resource statement

The NCA resource statement details the resourcing for the NCA at Additional Estimates. Table 1.1 shows the total resources from all sources for the 2021–22 Budget year, including variations through Appropriation Bills Nos. 3 and 4.

Table 1.1: National Capital Authority resource statement – Additional estimates for 2021–22 as at Additional Estimates February 2022

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | Actual available appropriation  2020-21 $'000 | Estimate as at Budget  2021-22 $'000 | Proposed Additional Estimates  2021-22 $'000 | Total estimate at Additional Estimates 2021-22 $'000 |
| **Departmental** |  |  |  |  |  |
| Annual appropriations - ordinary annual services (a) | |  |  |  |  |
| Prior year appropriations (b) |  | 7,122 | 7,122 | - | 7,122 |
| Departmental appropriation |  | 10,949 | 10,357 | - | 10,357 |
| s74 external revenue (c) |  | 2,926 | 2,494 | - | 2,494 |
| Departmental capital budget (d) |  | 661 | 661 | 3,500 | 4,161 |
| Total Departmental annual appropriations |  | 21,658 | 20,634 | 3,500 | 24,134 |
| **Total Departmental resourcing** |  | **21,658** | **20,634** | **3,500** | **24,134** |
| **Administered** |  |  |  |  |  |
| Annual appropriations - ordinary annual services (a) | |  |  |  |  |
| Prior year appropriations (b) | | - | 1,709 | - | 1,709 |
| Outcome 1 |  | 17,384 | 16,381 | - | 16,381 |
| Administered capital budget (e) |  | 17,184 | 17,106 | (3,500) | 13,606 |
| Prior year appropriations (b) |  | - | 1,935 | - | 1,935 |
| Administered assets and liabilities (f) |  | 1,935 | 27,657 | 1,250 | 28,907 |
| Total administered annual appropriations |  | 36,503 | 64,788 | (2,250) | 62,538 |
| Total administered special appropriations (g) |  | 25 | 25 | - | 25 |
| **Total administered resourcing** |  | **36,528** | **64,813** | **(2,250)** | **62,563** |
| **Total resourcing** |  | **58,186** | **85,447** | **1,250** | **86,697** |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Actual 2020-21 | 2021-22 |
| **Average staffing level (number)** |  | 52 | 62 |

(a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.

(b) Estimate at Budget has been adjusted to reflect the actual balance and/or approved amount carried from previous years for annual appropriations (refer to Note 5.1 Appropriations in the NCA’s 2020-21 Annual Report).

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

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

(e) Administered capital budgets (ACBs) are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

(f) Appropriation Act (No. 2) 2021-22 and Appropriation Bill (No. 4) 2021-22.

(g) Repayments not provided for under other appropriations

1.3 Entity measures

Table 1.2 summarises new Government measures reflected in the NCA’s estimates since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NCA 2021-22 measures

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Commemorative Statues (a) | 1.2 |  |  |  |  |
| Administered payments |  | 1,250 | - | - | - |
| **Total** |  | **1,250** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 1,250 | - | - | - |
| **Total** |  | **1,250** | **-** | **-** | **-** |

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

(a) Measure relates to a decision taken not yet announced from 2021-22 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measure** |  |  |  |  |  |
| National Commemorative Statues | 1.2 | 1,250 | - | - | - |
| **Movement of Funds** |  |  |  |  |  |
| Transfer to DCB | 1.2 | (3,500) | - | - | - |
| Operational funding (a) | 1.2 | 1,709 | - | - | - |
| Capital funding (a) | 1.2 | 1,935 | - | - | - |
| **Other variations** |  |  |  |  |  |
| Changes in Parameters | ALL | - | 62 | 192 | 368 |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **1,394** | **62** | **192** | **368** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| Transfer from ACB | 1.1 | 3,500 | - | - | - |
| **Other variations** |  |  |  |  |  |
| Changes in Parameters | ALL | - | 21 | 65 | 112 |
| **Net impact on appropriations for Outcome 1 (Departmental)** |  | **3,500** | **21** | **65** | **112** |
| **Total net impact on appropriations for Outcome 1** |  | **4,894** | **83** | **257** | **480** |

(a) Movement of Funds from 2020-21 into 2021-22.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the additional estimates sought for the NCA through Appropriation Bills Nos. 3 and 4.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Available $'000 | 2021-22 Budget $'000 | 2021-22 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Manage the strategic planning, promotion and enhancement of Canberra as the National Capital for all Australians through the development and administration of the National Capital Plan, operation of the National Capital Exhibition, delivery of education and awareness programs and works to enhance the character of the National Capital | 34,568 | 33,487 | 29,987 | - | (3,500) |
| **Total Administered** | **34,568** | **33,487** | **29,987** | **-** | **(3,500)** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Manage the strategic planning, promotion and enhancement of Canberra as the National Capital for all Australians through the development and administration of the National Capital Plan, operation of the National Capital Exhibition, delivery of education and awareness programs and works to enhance the character of the National Capital | 11,610 | 11,018 | 14,518 | 3,500 | - |
| **Total Departmental** | **11,610** | **11,018** | **14,518** | **3,500** | **-** |
| **Total Administered and Departmental** | **46,178** | **44,505** | **44,505** | **3,500** | **(3,500)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Available $'000 | 2021-22 Budget $'000 | 2021-22 Revised $'000 | Additional estimates $'000 | Reduced estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Administered assets and liabilities | 1,935 | 27,657 | 28,907 | 1,250 | - |
| **Total non-operating** | **1,935** | **27,657** | **28,907** | **1,250** | **-** |
| **Total other services** | **1,935** | **27,657** | **28,907** | **1,250** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structures for the NCA have not changed from those published in the 2021–22 Infrastructure, Transport, Regional Development and Communications PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Manage the strategic planning, promotion and enhancement of Canberra as the National Capital for all Australians through the development and administration of the National Capital Plan, operation of the National Capital Exhibition, delivery of education and awareness programs and works to enhance the character of the National Capital** |

Budgeted expenses for Outcome 1

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

Table 2.2.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget  $'000 | 2022-23 Forward estimate  $'000 | | | 2023-24 Forward estimate  $'000 | | 2024-25 Forward estimate  $'000 | |
| **Program 1.1: National Capital Functions** | | | | | | | | | |
| Departmental expenses |  |  |  | | |  | |  | |
| Departmental appropriation | 11,528 | 10,357 | 10,279 | | | 10,370 | | 9,715 | |
| s74 retained revenue receipts (a) | 2,926 | 2,494 | 2,660 | | | 2,775 | | 2,775 | |
| Expenses not requiring appropriation in the Budget year (b) | 1,340 | 1,150 | 1,156 | | | 1,295 | | 1,289 | |
| **Total Departmental expenses** | **15,794** | **14,001** | **14,095** | | | **14,440** | | **13,779** | |
| **Total expenses for Program 1.1** | **15,794** | **14,001** | **14,095** | | | **14,440** | | **13,779** | |
| **Program 1.2: National Capital Estate** | | | | | | | | |
| Administered expenses |  |  | |  |  | |  | |
| Ordinary Annual Services (*Appropriation Act No. 1* and Bill No. 3) | 16,019 | 18,090 | | 17,124 | 18,170 | | 19,562 | |
| Special Appropriations |  |  | |  |  | |  | |
| *Public Governance, Performance and Accountability Act 2013* | 25 | 25 | | 25 | 25 | | 25 | |
| Expenses not requiring appropriation in the Budget year (c) | 25,657 | 26,678 | | 26,592 | 26,647 | | 26,647 | |
| **Total Administered expenses** | **41,701** | **44,793** | | **43,741** | **44,842** | | **46,234** | |
| **Total expenses for Program 1.2** | **41,701** | **44,793** | | **43,741** | **44,842** | | **46,234** | |

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget  $'000 | 2022-23 Forward estimate  $'000 | | 2023-24 Forward estimate  $'000 | | 2024-25 Forward estimate  $'000 | | |
| **Outcome 1 Totals by appropriation type** | | | | | | | | |
| Administered expenses |  |  |  |  | |  | |
| Ordinary Annual Services (*Appropriation Act No. 1* and Bill No. 3) | 16,019 | 18,090 | 17,124 | 18,170 | | 19,562 | |
| Special Appropriations |  |  |  |  | |  | |
| *Public Governance, Performance and Accountability Act 2013* | 25 | 25 | 25 | 25 | | 25 | |
| Expenses not requiring appropriation in the Budget year (c) | 25,657 | 26,678 | 26,592 | 26,647 | | 26,647 | |
| **Total Administered expenses** | **41,701** | **44,793** | **43,741** | **44,842** | | **46,234** | |
| Departmental expenses |  |  |  |  | |  | |
| Departmental appropriation | 11,528 | 10,357 | 10,279 | 10,370 | | 9,715 | |
| s74 retained revenue receipts (a) | 2,926 | 2,494 | 2,660 | 2,775 | | 2,775 | |
| Expenses not requiring appropriation in the Budget year (b) | 1,340 | 1,150 | 1,156 | 1,295 | | 1,289 | |
| **Total Departmental expenses** | **15,794** | **14,001** | **14,095** | **14,440** | | **13,779** | |
| **Total expenses for Outcome 1** | **57,495** | **58,794** | **57,836** | **59,282** | | **60,013** | |

|  |  |  |
| --- | --- | --- |
|  | Actual  2020-21 | 2021-22 |
| **Average staffing level (number)** | 52 | 62 |

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

(b) Departmental ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation and amortisation expenses and resources received free of charge.

(c) Administered ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation and amortisation expenses and expenses related to the write-down of assets.

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from the decisions made since 2021-22 Budget. The NCA’s detailed performance criteria can be found in the 2021‑22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special Account Flows

Estimates of special account flows and balances

The NCA does not maintain Special Accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

An analysis of the NCA’s financial position, as reflected in the budgeted departmental financial statements and administered schedules for 2021–22, is provided below.

**Departmental comprehensive income statement**

The NCA reported an operating loss of $1.0 million in 2020-21, adjusted for depreciation and amortisation expenses. The loss reflects the impacts of the COVID-19 pandemic, which affected the NCA’s own source revenue from March 2020.

The NCA is budgeting for break-even operating results in 2021-22 and the forward years. Total revenue from Government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends. Revenue from other sources principally reflects the recovery of costs for the provision of services, revenue from events and rental income.

**Budgeted Departmental balance sheet**

From 2020-21 levels of departmental capital funding return to the lower pre‑modernisation funding amounts. However, in 2021-22 there is a one-off transfer of $3.5 million from administered capital to departmental capital.

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

Revenue from administered activities primarily includes pay parking revenue, lease revenue on diplomatic land and user charges, which are returned in full to the Budget.

In 2021-22, the NCA will receive appropriation of $16.4 million for supplier expenses including operating expenses associated with the administration of the pay parking program, maintenance of the National Estate and the insurance premium for risks associated with assets on National Land.

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

In 2021-22, the NCA received appropriation of $17.1 million for activities it administers on behalf of the Government. However, $3.5 million of this is being transferred to departmental capital (a one-off transfer). The reduced appropriation of $13.6 million is directly linked to the administered capital budget and will be used to replace and upgrade existing administered assets.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 6,395 | 7,402 | 7,622 | 7,816 | 7,198 |
| Suppliers | 7,744 | 5,164 | 5,030 | 5,037 | 4,995 |
| Depreciation and amortisation | 1,647 | 1,427 | 1,439 | 1,584 | 1,584 |
| Write-down and impairment of assets | 4 | - | - | - | - |
| Finance costs | 4 | 8 | 4 | 3 | 2 |
| **Total expenses** | **15,794** | **14,001** | **14,095** | **14,440** | **13,779** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 2,878 | 2,494 | 2,660 | 2,775 | 2,775 |
| Other sources of non-taxation revenue | 48 | 50 | 50 | 50 | 50 |
| **Total own-source revenue** | **2,926** | **2,544** | **2,710** | **2,825** | **2,825** |
| **Net (cost of)/contribution by services** | **(12,868)** | **(11,457)** | **(11,385)** | **(11,615)** | **(10,954)** |
| Revenue from Government | 10,949 | 10,357 | 10,279 | 10,370 | 9,715 |
| **Surplus/(Deficit) attributable to the Australian Government** | **(1,919)** | **(1,100)** | **(1,106)** | **(1,245)** | **(1,239)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | (359) | - | - | - | - |
| **Total other comprehensive income** | **(359)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(2,278)** | **(1,100)** | **(1,106)** | **(1,245)** | **(1,239)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of comprehensive income** | **(2,278)** | **(1,100)** | **(1,106)** | **(1,245)** | **(1,239)** |
| plus: depreciation/amortisation expenses previously funded through revenue appropriation (a) | 1,316 | 1,088 | 1,100 | 1,245 | 1,245 |
| plus: depreciation right-of-use assets (b) | 331 | 339 | 339 | 339 | 339 |
| less: principal repayments - leased assets (b) | (352) | (327) | (333) | (339) | (345) |
| **Net Cash Operating Surplus/ (Deficit)** | **(983)** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to lease arrangements under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 159 | 159 | 159 | 159 | 159 |
| Trade and other receivables | 5,762 | 5,762 | 5,762 | 5,762 | 5,762 |
| ***Total financial assets*** | **5,921** | **5,921** | **5,921** | **5,921** | **5,921** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 11,551 | 15,998 | 15,549 | 14,560 | 13,761 |
| Property, plant and equipment | 1,945 | 1,975 | 1,930 | 2,363 | 2,391 |
| Intangibles | 3,295 | 3,231 | 2,957 | 2,607 | 2,457 |
| Heritage and cultural assets | 201 | 218 | 213 | 208 | 223 |
| Other non-financial assets | 124 | 124 | 124 | 124 | 124 |
| **Total non-financial assets** | **17,116** | **21,546** | **20,773** | **19,862** | **18,956** |
| **Total assets** | **23,037** | **27,467** | **26,694** | **25,783** | **24,877** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 973 | 1,019 | 1,019 | 1,019 | 1,019 |
| Other payables | 4,384 | 4,384 | 4,384 | 4,384 | 4,384 |
| **Total payables** | **5,357** | **5,403** | **5,403** | **5,403** | **5,403** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 33 | 1,356 | 1,023 | 684 | 339 |
| **Total interest bearing liabilities** | **33** | **1,356** | **1,023** | **684** | **339** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 2,033 | 2,033 | 2,033 | 2,033 | 2,033 |
| **Total provisions** | **2,033** | **2,033** | **2,033** | **2,033** | **2,033** |
| **Total liabilities** | **7,423** | **8,792** | **8,459** | **8,120** | **7,775** |
| **Net assets** | **15,614** | **15,175** | **14,735** | **14,163** | **13,602** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 16,078 | 20,239 | 20,905 | 21,578 | 22,256 |
| Reserves | 9,186 | 9,186 | 9,186 | 9,186 | 9,186 |
| Retained surplus/(accumulated deficit) | (9,650) | (10,750) | (11,856) | (13,101) | (14,340) |
| **Total equity** | **15,614** | **18,675** | **18,235** | **17,663** | **17,102** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (2021-22 Budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2021** |  |  |  |  |
| Balance carried forward from previous period | (9,650) | 9,186 | 16,078 | 15,614 |
| **Adjusted opening balance** | **(9,650)** | **9,186** | **16,078** | **15,614** |
| **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) | - | - | (1,100) |
| **Transactions with owners** |  |  |  |  |
| Contribution by owners |  |  |  |  |
| Departmental Capital Budget (DCBs) | - | - | 4,161 | 4,161 |
| **Sub-total transactions with owners** | **-** | **-** | **4,161** | **4,161** |
| **Closing balance attributable to the Australian Government** | **(10,750)** | **9,186** | **20,239** | **18,675** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 15,370 | 10,357 | 10,279 | 10,370 | 9,715 |
| Sale of goods and rendering of services | 3,788 | 2,494 | 2,660 | 2,775 | 2,775 |
| Net GST received | 62 | - | - | - | - |
| Other | 198 | - | - | - | - |
| **Total cash received** | **19,418** | **12,851** | **12,939** | **13,145** | **12,490** |
| **Cash used** |  |  |  |  |  |
| Employees | 6,368 | 7,402 | 7,622 | 7,816 | 7,198 |
| Suppliers | 7,813 | 5,117 | 4,980 | 4,987 | 4,945 |
| Interest payments on lease liability | 4 | 5 | 4 | 3 | 2 |
| s74 External Revenue transferred to the OPA | 4,947 | - | - | - | - |
| **Total cash used** | **19,132** | **12,524** | **12,606** | **12,806** | **12,145** |
| **Net cash from/(used by) operating activities** | **286** | **327** | **333** | **339** | **345** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 2,326 | 4,161 | 666 | 673 | 678 |
| **Total cash used** | **2,326** | **4,161** | **666** | **673** | **678** |
| **Net cash from/(used by) investing activities** | **(2,326)** | **(4,161)** | **(666)** | **(673)** | **(678)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 2,360 | 4,161 | 666 | 673 | 678 |
| **Total cash received** | **2,360** | **4,161** | **666** | **673** | **678** |
| **Cash used** |  |  |  |  |  |
| Principal Repayments - Leased Assets | 352 | 327 | 333 | 339 | 345 |
| ***Total cash used*** | ***352*** | ***327*** | ***333*** | ***339*** | ***345*** |
| **Net cash from/(used by) financing activities** | **2,008** | **3,834** | **333** | **334** | **333** |
| **Net increase/(decrease) in cash held** | **(32)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 191 | 159 | 159 | 159 | 159 |
| **Cash and cash equivalents at the end of the reporting period** | **159** | **159** | **159** | **159** | **159** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 661 | 4,161 | 666 | 673 | 678 |
| **Total new capital appropriations** | **661** | **4,161** | **666** | **673** | **678** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 661 | 4,161 | 666 | 673 | 678 |
| **Total items** | **661** | **4,161** | **666** | **673** | **678** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations – DCB (a) | 661 | 4,161 | 666 | 673 | 678 |
| Funded internally from Departmental resources | 1,665 | - | - | - | - |
| **Total** | **2,326** | **4,161** | **666** | **673** | **678** |
| Total purchases | 2,326 | 4,161 | 666 | 673 | 678 |
| **Total cash used to acquire assets** | **2,326** | **4,161** | **666** | **673** | **678** |

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset category** | | | | |
|  | Buildings  $'000 | Other property, plant and equipment  $'000 | Heritage and cultural assets  $'000 | Computer software and intangibles  $'000 | Total  $'000 |
| **As at 1 July 2021** |  |  |  |  |  |
| Gross book value | 12,158 | 2,204 | 206 | 5,493 | 20,061 |
| Gross book value - ROU | 662 | - | - | - | 662 |
| Accumulated depreciation/amortisation and impairment | (607) | (246) | (5) | (2,198) | (3,056) |
| Accumulated depreciation/ amortisation and impairment – ROU assets | (662) | (13) | - | - | (675) |
| **Opening net book balance** | **11,551** | **1,945** | **201** | **3,295** | **16,992** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation ordinary annual services (a) | 3,595 | 268 | 20 | 278 | 4,161 |
| By purchase - appropriation ordinary annual services – ROU assets | 1,696 | - | - | - | 1,696 |
| **Total additions** | **5,291** | **268** | **20** | **278** | **5,857** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (505) | (238) | (3) | (342) | (1,088) |
| Depreciation/amortisation on ROU | (339) | - | - | - | (339) |
| **Total other movements** | **(844)** | **(238)** | **(3)** | **(342)** | **(1,427)** |
| **As at 30 June 2022** |  |  |  |  |  |
| Gross book value | 15,753 | 2,472 | 226 | 5,771 | 24,222 |
| Gross book value - ROU | 2,358 | - | - | - | 2,358 |
| Accumulated depreciation/amortisation and impairment | (1,112) | (484) | (8) | (2,540) | (4,144) |
| Accumulated depreciation/amortisation and impairment - ROU | (1,001) | (13) | - | - | (1,014) |
| **Closing net book balance** | **15,998** | **1,975** | **218** | **3,231** | **21,422** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Act (No. 1) 2021-22 and Bill (No. 3) 2021–22 for DCBs.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Supplier expenses | 16,044 | 18,115 | 17,149 | 18,195 | 19,587 |
| Depreciation and amortisation | 22,764 | 24,678 | 24,592 | 24,647 | 24,647 |
| Write-down and impairment of assets | 2,893 | 2,000 | 2,000 | 2,000 | 2,000 |
| **Total expenses administered on behalf of Government** | **41,701** | **44,793** | **43,741** | **44,842** | **46,234** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 21,829 | 18,732 | 28,409 | 29,312 | 30,190 |
| Other revenue | 991 | 10 | 10 | 12 | 12 |
| **Total non-taxation revenue** | **22,820** | **18,742** | **28,419** | **29,324** | **30,202** |
| **Total own-source income administered on behalf of Government** | **22,820** | **18,742** | **28,419** | **29,324** | **30,202** |
| **Net (cost of)/contribution by services** | **(18,881)** | **(26,051)** | **(15,322)** | **(15,518)** | **(16,032)** |
| **Surplus/(Deficit)** | **(18,881)** | **(26,051)** | **(15,322)** | **(15,518)** | **(16,032)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | 39,558 | - | - | - | - |
| **Total other comprehensive income** | **39,558** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **20,677** | **(26,051)** | **(15,322)** | **(15,518)** | **(16,032)** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 559 | 559 | 559 | 559 | 559 |
| Receivables | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 |
| ***Total financial assets*** | ***2,556*** | ***2,556*** | ***2,556*** | ***2,556*** | ***2,556*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 522,727 | 522,508 | 522,310 | 521,560 | 521,310 |
| Property, plant and equipment | 418,411 | 433,494 | 468,446 | 505,820 | 500,561 |
| Heritage and cultural assets | 54,212 | 55,197 | 57,397 | 56,597 | 56,397 |
| Intangibles | 3,380 | 3,366 | 4,321 | 4,271 | 4,251 |
| ***Total non-financial assets*** | ***998,730*** | ***1,014,565*** | ***1,052,474*** | ***1,088,248*** | ***1,082,519*** |
| **Total assets administered on behalf of Government** | **1,001,286** | **1,017,121** | **1,055,030** | **1,090,804** | **1,085,075** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 5,775 | 5,775 | 5,775 | 5,775 | 5,775 |
| Other payables | 21,407 | 21,407 | 21,407 | 21,407 | 21,407 |
| ***Total payables*** | ***27,182*** | ***27,182*** | ***27,182*** | ***27,182*** | ***27,182*** |
| **Total liabilities administered on behalf of Government** | **27,182** | **27,182** | **27,182** | **27,182** | **27,182** |
| **Net assets/(liabilities)** | **974,104** | **989,939** | **1,027,848** | **1,063,622** | **1,057,893** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Sales of goods and rendering of services | 24,118 | 18,732 | 28,409 | 29,312 | 30,190 |
| GST received | 1,447 | - | - | - | - |
| Other | 22 | 10 | 10 | 12 | 12 |
| ***Total cash received*** | ***25,587*** | ***18,742*** | ***28,419*** | ***29,324*** | ***30,202*** |
| **Cash used** |  |  |  |  |  |
| Suppliers | 22,151 | 18,115 | 17,149 | 18,195 | 19,587 |
| ***Total cash used*** | ***22,151*** | ***18,115*** | ***17,149*** | ***18,195*** | ***19,587*** |
| **Net cash from/(used by) operating activities** | **3,436** | **627** | **11,270** | **11,129** | **10,615** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property plant and equipment and intangibles | 16,084 | 42,513 | 64,501 | 62,421 | 18,918 |
| ***Total cash used*** | ***16,084*** | ***42,513*** | ***64,501*** | ***62,421*** | ***18,918*** |
| **Net cash from/(used by) investing activities** | **(16,084)** | **(42,513)** | **(64,501)** | **(62,421)** | **(18,918)** |
| **Net increase/(decrease) in cash held** | **(12,648)** | **(41,886)** | **(53,231)** | **(51,292)** | **(8,303)** |
| Cash and cash equivalents at beginning of reporting period | 75 | 559 | 559 | 559 | 559 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 38,539 | 60,628 | 81,650 | 80,616 | 38,505 |
| Total cash from Official Public Account | 38,539 | 60,628 | 81,650 | 80,616 | 38,505 |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Other Transfers | 25,407 | 18,742 | 28,419 | 29,324 | 30,202 |
| Total cash to Official Public Account | 25,407 | 18,742 | 28,419 | 29,324 | 30,202 |
| **Cash and cash equivalents at end of the reporting period** | **559** | **559** | **559** | **559** | **559** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 Actual  $'000 | 2021-22 Revised Budget $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 | 2024-25 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act 1 (ACB) | 17,184 | 13,606 | 14,261 | 14,331 | 14,546 |
| Administered assets and liabilities - Act 2 | 1,935 | 28,907 | 50,240 | 48,090 | 4,372 |
| **Total new capital appropriations** | **19,119** | **42,513** | **64,501** | **62,421** | **18,918** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 19,119 | *42,513* | 64,501 | 62,421 | 18,918 |
| **Total items** | **19,119** | **42,513** | **64,501** | **62,421** | **18,918** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations - ACB (a) | 17,184 | 13,606 | 14,261 | 14,331 | 14,546 |
| Funded by capital appropriation | 1,935 | 28,907 | 50,240 | 48,090 | 4,372 |
| **Total** | **19,119** | **42,513** | **64,501** | **62,421** | **18,918** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total accrual purchases | 19,119 | 42,513 | 64,501 | 62,421 | 18,918 |
| **Total cash used to acquire assets** | **19,119** | **42,513** | **64,501** | **62,421** | **18,918** |

Prepared on Australian Accounting Standards basis.

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

Table 3.12: Statement of administered asset movements (2021-22 Budget year)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Asset category** | | | | | |
|  | Land  $'000 | Buildings  $'000 | Other property, plant and equipment  $'000 | Heritage and cultural assets  $'000 | Computer software and intangibles  $'000 | Total  $'000 |
| **As at 1 July 2021** |  |  |  |  |  |  |
| Gross book value | 503,230 | 18,844 | 420,130 | 55,413 | 4,007 | 1,001,624 |
| Accumulated depreciation/amortisation | (16) | 669 | (1,719) | (1,201) | (627) | (2,894) |
| **Opening net book balance** | **503,214** | **19,513** | **418,411** | **54,212** | **3,380** | **998,730** |
| **Capital asset additions** |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |
| By purchase – appropriation equity (a) | **-** | - | 28,907 | - | - | 28,907 |
| By purchase - appropriation ordinary annual services (b) | - | 476 | 11,223 | 1,876 | 31 | 13,606 |
| **Total additions** | **-** | **476** | **40,130** | **1,876** | **31** | **42,513** |
| **Other movements** |  |  |  |  |  |  |
| Depreciation/ amortisation expense | - | (695) | (23,047) | (891) | (45) | (24,678) |
| Other | - | - | (2,000) | - | - | (2,000) |
| **Total other movements** | **-** | **(695)** | **(25,047)** | **(891)** | **(45)** | **(26,678)** |
| **As at 30 June 2022** |  |  |  |  |  |  |
| Gross book value | 503,230 | 19,320 | 458,260 | 57,289 | 4,038 | 1,042,137 |
| Accumulated depreciation/ amortisation | (16) | (26) | (24,766) | (2,092) | (672) | (27,572) |
| **Closing net book balance** | **503,214** | **19,294** | **433,494** | **55,197** | **3,366** | **1,014,565** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2021-22.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Act (No. 1) 2021-22 ACBs.