

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	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 <i>Public Governance, Performance and Accountability Act 2013</i>	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 earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(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.

(a) 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				Total
	Buildings	Other property, plant and equipment	Heritage and cultural assets	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) '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.

(a) 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					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural assets	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2021-22.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2021-22 ACBs.