

National Capital Authority

Entity resources and planned performance

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 (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 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 NCA's work over the next four years is focused on five pillars:

1. National Role, Engagement and Awareness
2. Enhancing the Citizen and Visitor Experience
3. Creating and Maintaining Place
4. Ensuring Financial Stability
5. Safe and Efficient Operations.

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

- advance 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.

Overall, the NCA is working to shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the NCA 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 NCA'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 by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: National Capital Authority resource statement — Budget estimates for 2022-23 as at Budget March 2022

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations ^(b)	7,122	5,761
Departmental appropriation ^(c)	10,357	10,514
s74 external revenue ^(d)	2,494	2,660
Departmental capital budget ^(e)	4,161	670
Total Departmental annual appropriations	24,134	19,605
Total Departmental resourcing	24,134	19,605
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	1,709	-
Outcome 1	16,381	17,225
Administered capital budget ^(f)	13,606	14,373
Annual appropriations - other services - non-operating ^(g)		
Prior year appropriations available ^(b)	1,935	-
Administered assets and liabilities	28,907	52,890
Total administered annual appropriations	62,538	84,488
Total administered special appropriations ^(h)	25	25
Total administered resourcing	62,563	84,513
Total resourcing	86,697	104,118
	2021-22	2022-23
Average staffing level (number)	51	61

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 amounts subject to administrative quarantine by Department of Finance or withheld under section 51 of the PGPA Act.

(c) Excludes Departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

- (e) Departmental capital budgets are not separately identified in Appropriation 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) 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 has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2022-23.
- (h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing.

1.3 Budget measures

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

Table 1.2: NCA 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						
National Capital Authority – additional funding	1.2					
Administered payments		-	2,650	27,280	7,773	-
Departmental payments		-	174	283	271	101
Total		-	2,824	27,563	8,044	101
Total payment measures						
Administered		-	2,650	27,280	7,773	-
Departmental		-	174	283	271	101
Total		-	2,824	27,563	8,044	101

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 measures 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 National Capital Authority can be found at: <https://www.nca.gov.au/about-us/corporate-documents/corporate-plan-2021-22-2024-25>

The most recent annual performance statement can be found at: <https://www.nca.gov.au/about-us/corporate-documents/annual-reports/annual-report-2020-2021>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance

Budgeted expenses for Outcome 1

The 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 2.1.1: 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: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,357	10,514	10,704	10,043	9,969
s74 retained revenue receipts ^(a)	2,494	2,660	2,775	2,775	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,150	1,156	1,295	1,289	1,295
Total Departmental expenses	14,001	14,330	14,774	14,107	14,039
Total expenses for Program 1.1	14,001	14,330	14,774	14,107	14,039
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary Annual Services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	18,090	17,225	18,259	19,677	20,071
Special Appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	26,678	26,592	26,647	26,647	26,647
Total Administered expenses	44,793	43,842	44,931	46,349	46,743
Total expenses for Program 1.2	44,793	43,842	44,931	46,349	46,743

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 Act No. 1 and Bill No. 3)	18,090	17,225	18,259	19,677	20,071
Special Appropriations	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	26,678	26,592	26,647	26,647	26,647
Total administered expenses	44,793	43,842	44,931	46,349	46,743
Departmental expenses					
Departmental appropriation	10,357	10,514	10,704	10,043	9,969
s74 retained revenue receipts ^(a)	2,494	2,660	2,775	2,775	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,150	1,156	1,295	1,289	1,295
Total Departmental expenses	14,001	14,330	14,774	14,107	14,039
Total expenses for Outcome 1	58,794	58,172	59,705	60,456	60,782
<hr/>					
	2021-22	2022-23			
Average staffing level (number)	51	61			

(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, expenses related to the write-down of assets, resources received free of charge.

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.

Outcome 1 – To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance		
Program 1.1 – Planning and designing areas of special national importance in Canberra and raising community awareness by ensuring that the National Capital is planned and promoted consistent with its enduring national significance.		
Key Activities	During 2022–23 and the forward years, the NCA will: <ul style="list-style-type: none"> • continue to develop and implement a comprehensive planning framework for the Australian Capital Territory • keep the National Capital Plan (the Plan) under constant review and, when required, propose, draft and consult on amendments to the Plan • assess and manage applications to undertake works in Designated Areas to ensure that they are in accordance with the Plan • provide, with Ministerial approval, consultancy services either within Australia or overseas • maintain, manage and promote the use of NCA land and other assets • develop and manage the NCA’s visitor services and attractions • foster an awareness of Canberra’s role as Australia’s National Capital. 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	Percentage of works approval applications assessed against the National Capital Plan within 15 working days – target: over 80%	Around 55% Target not expected to be met
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA – target: over 90%	Over 90% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Percentage of works approval applications assessed against the National Capital Plan within 15 working days	Over 80%
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA	Over 90%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Program 1.2 – To facilitate the proper management and enhancement of National Land.		
Key Activities	During 2022–23 and the forward years, the NCA will: <ul style="list-style-type: none"> propose, develop and renew assets on National Land in accordance with their national significance hold appropriate levels of insurance cover for the main risks associated with assets on National Land implement and manage detailed asset maintenance plans that address the severity of asset conditions. 	
Year	Performance measures	Expected Performance Results
Current year 2021-22	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan – target: Over 90%	Over 90% Target expected to be met
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes – target: Over 90%	Over 90% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan	Over 90%
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	Over 90%
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 the NCA'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 Analysis of budgeted financial statements

Departmental comprehensive income statement

The NCA is budgeting for a break-even operating result in 2021-22 and forward years. 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

In 2021-22, there was 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 2022-23, the NCA will receive appropriation of \$17.3 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 the Government

In 2022-23, the NCA will receive appropriation of \$14.4 million for activities it administers on behalf of the Government. This appropriation is directly linked to the administered capital budget and will be used to replace and upgrade existing administered assets.

The NCA will receive \$2.7 million in capital funding in 2022-23 (Appropriation Bill No. 2) for the 2022-23 Budget measure – National Capital Authority – additional funding. This measure totals \$38.5 million over the four years from 2022-23 and the works will mitigate the risk of Scrivener Dam failing in a significant flood event.

As part of the Commonwealth Avenue Bridge Upgrade measure (2020-21 MYEFO), the NCA will also receive \$50.2 million in capital funding in 2022-23 (Appropriation Bill No. 2) for this project.

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	7,402	7,796	8,099	7,469	7,361
Suppliers	5,164	5,091	5,088	5,052	5,089
Depreciation and amortisation	1,427	1,439	1,584	1,584	1,584
Finance costs	8	4	3	2	5
Total expenses	14,001	14,330	14,774	14,107	14,039
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,494	2,660	2,775	2,775	2,775
Other sources of non-taxation revenue	50	50	50	50	50
Total own-source revenue	2,544	2,710	2,825	2,825	2,825
Net (cost of)/contribution by services	(11,457)	(11,620)	(11,949)	(11,282)	(11,214)
Revenue from Government	10,357	10,514	10,704	10,043	9,969
Surplus/(Deficit) attributable to the Australian Government	(1,100)	(1,106)	(1,245)	(1,239)	(1,245)
Total comprehensive income/(loss) attributable to the Australian Government	(1,100)	(1,106)	(1,245)	(1,239)	(1,245)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(1,100)	(1,106)	(1,245)	(1,239)	(1,245)
Plus: depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	1,088	1,100	1,245	1,245	1,245
Plus: depreciation right-of-use assets ^(b)	339	339	339	339	339
Less: principal repayments - leased assets ^(b)	(327)	(333)	(339)	(345)	(339)
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 lease arrangements 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	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	15,998	15,549	14,560	13,761	12,950
Property, plant and equipment	1,975	1,934	2,370	2,402	2,352
Intangibles	3,231	2,957	2,607	2,457	2,407
Heritage and cultural assets	218	213	208	223	238
Other non-financial assets	124	124	124	124	124
Total non-financial assets	21,546	20,777	19,869	18,967	18,071
Total assets	27,467	26,698	25,790	24,888	23,992
LIABILITIES					
Payables					
Suppliers	1,019	1,019	1,019	1,019	1,019
Other payables	4,387	4,387	4,387	4,387	4,387
Total payables	5,406	5,406	5,406	5,406	5,406
Interest bearing liabilities					
Leases	1,356	1,023	684	339	-
Total interest bearing liabilities	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	8,795	8,462	8,123	7,778	7,439
Net assets	18,672	18,236	17,667	17,110	16,553
EQUITY					
Contributed equity	20,239	20,909	21,585	22,267	22,955
Reserves	9,185	9,185	9,185	9,185	9,185
Retained surplus/(accumulated deficit)	(10,752)	(11,858)	(13,103)	(14,342)	(15,587)
Total equity	18,672	18,236	17,667	17,110	16,553

Prepared on Australian Accounting Standards basis.

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	(10,752)	9,185	20,239	18,672
Adjusted opening balance	(10,752)	9,185	20,239	18,672
Comprehensive income				
Surplus/(deficit) for the period	(1,106)	-	-	(1,106)
Total comprehensive income	(1,106)	-	-	(1,106)
of which:				
Attributable to the Australian Government	(1,106)	-	-	(1,106)
Transactions with owners				
Contribution by owners				
Departmental Capital Budget (DCBs)	-	-	670	670
Sub-total transactions with owners	-	-	670	670
Estimated closing balance as at 30 June 2023	(11,858)	9,185	20,909	18,236
Closing balance attributable to the Australian Government	(11,858)	9,185	20,909	18,236

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	10,357	10,514	10,704	10,043	9,969
Sale of goods and rendering of services	2,494	2,660	2,775	2,775	2,775
Total cash received	12,851	13,174	13,479	12,818	12,744
Cash used					
Employees	7,402	7,796	8,099	7,469	7,361
Suppliers	5,117	5,041	5,038	5,002	5,039
Interest payments on lease liability	5	4	3	2	5
Total cash used	12,524	12,841	13,140	12,473	12,405
Net cash from/(used by) operating activities	327	333	339	345	339
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,161	670	676	682	688
Total cash used	4,161	670	676	682	688
Net cash from/(used by) investing activities	(4,161)	(670)	(676)	(682)	(688)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,161	670	676	682	688
Total cash received	4,161	670	676	682	688
Cash used					
Principal Repayments - Leased Assets	327	333	339	345	339
Total cash used	327	333	339	345	339
Net cash from/(used by) financing activities	3,834	337	337	337	349
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	159	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 3.5: 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)	4,161	670	676	682	688
Total new capital appropriations	4,161	670	676	682	688
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	4,161	670	676	682	688
Total items	4,161	670	676	682	688
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB ^(a)	4,161	670	676	682	688
Total	4,161	670	676	682	688
Total purchases	4,161	670	676	682	688
Total cash used to acquire assets	4,161	670	676	682	688

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 asset movements (Budget year 2022-23)

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 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 assets	(1,001)	(13)	-	-	(1,014)
Opening net book balance	15,998	1,975	218	3,231	21,422
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	400	194	-	76	670
Total additions	400	194	-	76	670
Other movements					
Depreciation/amortisation expense	(510)	(235)	(5)	(350)	(1,100)
Depreciation/amortisation on ROU	(339)	-	-	-	(339)
Total other movements	(849)	(235)	(5)	(350)	(1,439)
As at 30 June 2023					
Gross book value	16,153	2,666	226	5,847	24,892
Gross book value - ROU	2,358	-	-	-	2,358
Accumulated depreciation/ amortisation and impairment	(1,622)	(719)	(13)	(2,890)	(5,244)
Accumulated depreciation/ amortisation and impairment - ROU	(1,340)	(13)	-	-	(1,353)
Closing net book balance	15,549	1,934	213	2,957	20,653

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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	18,115	17,250	18,284	19,702	20,096
Depreciation and amortisation ^(a)	24,678	24,592	24,647	24,647	24,647
Write-down and impairment of assets	2,000	2,000	2,000	2,000	2,000
Total expenses administered on behalf of Government	44,793	43,842	44,931	46,349	46,743
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	18,732	28,409	29,312	30,190	30,998
Other revenue	10	10	12	12	15
Total non-taxation revenue	18,742	28,419	29,324	30,202	31,013
Total own-source income administered on behalf of Government	18,742	28,419	29,324	30,202	31,013
Net (cost of)/contribution by services Surplus/(Deficit)	(26,051)	(15,423)	(15,607)	(16,147)	(15,730)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(26,051)	(15,423)	(15,607)	(16,147)	(15,730)

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 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 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	522,508	522,310	521,560	521,310	521,060
Property, plant and equipment	433,494	471,208	536,018	538,777	529,716
Heritage and cultural assets	55,197	57,397	56,597	56,397	56,097
Intangibles	3,366	4,321	4,271	4,251	4,301
Total non-financial assets	1,014,565	1,055,236	1,118,446	1,120,735	1,111,174
Total assets administered on behalf of Government	1,017,121	1,057,792	1,121,002	1,123,291	1,113,730
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)	989,939	1,030,610	1,093,820	1,096,109	1,086,548

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	18,732	28,409	29,312	30,190	30,998
Other	10	10	12	12	15
Total cash received	18,742	28,419	29,324	30,202	31,013
Cash used					
Suppliers	18,115	17,250	18,284	19,702	20,096
Total cash used	18,115	17,250	18,284	19,702	20,096
Net cash from/(used by) operating activities	627	11,169	11,040	10,500	10,917
INVESTING ACTIVITIES					
Cash used					
Purchase of property plant and equipment and intangibles	42,513	67,263	89,857	26,936	15,086
Total cash used	42,513	67,263	89,857	26,936	15,086
Net cash from/(used by) investing activities	(42,513)	(67,263)	(89,857)	(26,936)	(15,086)
Net increase/(decrease) in cash held	(41,886)	(56,094)	(78,817)	(16,436)	(4,169)
Cash and cash equivalents at beginning of reporting period	559	559	559	559	559
Cash from Official Public Account for:					
- Appropriations	60,628	84,513	108,141	46,638	35,182
Total cash from Official Public Account	60,628	84,513	108,141	46,638	35,182
Cash to Official Public Account for:					
- Other Transfers	18,742	28,419	29,324	30,202	31,013
Total cash to Official Public Account	18,742	28,419	29,324	30,202	31,013
Cash and cash equivalents at end of the reporting period	559	559	559	559	559

Prepared on Australian Accounting Standards basis.

Table 3.10: 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 - Act 1 (ACB) ^(a)	13,606	14,373	14,487	14,791	15,086
Administered assets and liabilities - Act 2	28,907	52,890	75,370	12,145	-
Total new capital appropriations	42,513	67,263	89,857	26,936	15,086
Provided for:					
Purchase of non-financial assets	42,513	67,263	89,857	26,936	15,086
Total items	42,513	67,263	89,857	26,936	15,086
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB ^(b)	42,513	67,263	89,857	26,936	15,086
Total	42,513	67,263	89,857	26,936	15,086
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	42,513	67,263	89,857	26,936	15,086
Total cash used to acquire assets	42,513	67,263	89,857	26,936	15,086

Prepared on Australian Accounting Standards basis.

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

(b) 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)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	503,214	19,294	433,494	55,197	3,366	1,014,565
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	52,890	-	-	52,890
By purchase - appropriation ordinary annual services ^(b)	-	502	9,871	3,000	1,000	14,373
Total additions	-	502	62,761	3,000	1,000	67,263
Other movements						
Depreciation/ amortisation expense	-	(700)	(23,047)	(800)	(45)	(24,592)
Other	-	-	(2,000)	-	-	(2,000)
As at 30 June 2023						
Gross book value	503,230	19,822	519,021	60,289	5,038	1,104,750
Accumulated depreciation/ amortisation	(16)	(726)	(47,813)	(2,892)	(717)	(52,164)
Closing net book balance	503,214	19,096	471,208	57,397	4,321	1,055,236

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities 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, ACBs or other operational expenses.