

# **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 Minister for Regional Development, Local Government 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 (the 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 three pillars:

1. Our National Role
2. Creating and Maintaining Place
3. Enhancing the Citizen and Visitor Experience

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

- continue to create and renew a National Capital that successfully balances the Griffin plan and legacy with the aspirations of a modern, sustainable and dynamic city
- continue to advance a significant capital works program to renew and enhance the Commonwealth's assets and strategic objectives including strengthening Commonwealth Avenue Bridge, upgrading key elements of Scrivener Dam and planning for an additional diplomatic estate in North Curtin
- enhance the visitor experience and 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.

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. The NCA is working to further develop our performance measures.

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 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: NCA resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriations <sup>(b)</sup>	10,265	10,265
Departmental appropriation <sup>(c)</sup>	10,325	10,874
s74 external revenue <sup>(d)</sup>	2,660	4,562
Departmental capital budget <sup>(e)</sup>	670	702
Total departmental annual appropriations	23,920	26,403
<b>Total departmental resourcing</b>	<b>23,920</b>	<b>26,403</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriations available <sup>(b)</sup>	1,261	-
Outcome 1	17,225	18,985
Administered capital budget <sup>(f)</sup>	14,373	15,028
Annual appropriations - other services - non-operating <sup>(g)</sup>		
Prior year appropriations available <sup>(b)</sup>	-	30,640
Administered assets and liabilities	29,045	99,215
Total administered annual appropriations	61,904	163,868
Total administered special appropriations <sup>(h)</sup>	25	25
<b>Total administered resourcing</b>	<b>61,929</b>	<b>163,893</b>
<b>Total resourcing</b>	<b>85,849</b>	<b>190,296</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	61	61

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

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

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices movements. Increased funding has been provided to Program 1.2: National Capital Estate.

(a) Appropriation Bill (No. 1) 2023-24.

(b) Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (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 is designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2023-24.
- (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**

There are no measures relating to the NCA for the 2023-24 Budget.



## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance 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-2022-23-2025-26>

The most recent annual performance statement can be found at: <https://www.nca.gov.au/about-us/corporate-documents/annual-reports/annual-report-2021-2022>

## 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**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: National Capital Functions</b>					
Departmental expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	10,325	10,874	10,350	10,305	10,480
s74 retained revenue receipts <sup>(a)</sup>	2,660	4,850	3,006	3,006	3,006
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,156	1,295	1,289	1,277	1,271
<b>Total departmental expenses</b>	<b>14,141</b>	<b>17,019</b>	<b>14,645</b>	<b>14,588</b>	<b>14,757</b>
<b>Total expenses for Program 1.1</b>	<b>14,141</b>	<b>17,019</b>	<b>14,645</b>	<b>14,588</b>	<b>14,757</b>
<b>Program 1.2: National Capital Estate</b>					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	17,225	18,985	21,006	22,496	23,718
Special Appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	27,853	30,124	30,124	30,124	29,924
<b>Total administered expenses</b>	<b>45,103</b>	<b>49,134</b>	<b>51,155</b>	<b>52,645</b>	<b>53,667</b>
<b>Total expenses for Program 1.2</b>	<b>45,103</b>	<b>49,134</b>	<b>51,155</b>	<b>52,645</b>	<b>53,667</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	17,225	18,985	21,006	22,496	23,718
Special Appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	27,853	30,124	30,124	30,124	29,924
<b>Total administered expenses</b>	<b>45,103</b>	<b>49,134</b>	<b>51,155</b>	<b>52,645</b>	<b>53,667</b>
Departmental expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	10,325	10,874	10,350	10,305	10,480
s74 retained revenue receipts <sup>(a)</sup>	2,660	4,850	3,006	3,006	3,006
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,156	1,295	1,289	1,277	1,271
<b>Total departmental expenses</b>	<b>14,141</b>	<b>17,019</b>	<b>14,645</b>	<b>14,588</b>	<b>14,757</b>
<b>Total expenses for Outcome 1</b>	<b>59,244</b>	<b>66,153</b>	<b>65,800</b>	<b>67,233</b>	<b>68,424</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	61	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 is made up of depreciation expenses, amortisation expenses, expenses related to the write-down of assets, resources received free of charge, principal payments on lease liabilities and movements with no appropriation impacts.

**Table 2.1.2: Performance measures for Outcome 1**

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

<b>Outcome 1</b> – 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.		
<b>Program 1.1</b> – 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.		
<b>Key Activities</b>	During 2022–23 and the forward years, the NCA will: <ul style="list-style-type: none"> <li>continue to develop and implement a comprehensive planning framework for the Australian Capital Territory</li> <li>keep the National Capital Plan (the Plan) under constant review and, when required, propose, draft and consult on amendments to the Plan</li> <li>assess and manage applications to undertake works in Designated Areas to ensure that they are in accordance with the Plan</li> <li>provide, with Ministerial approval, consultancy services either within Australia or overseas</li> <li>maintain, manage and promote the use of NCA land and other assets</li> <li>develop and manage the NCA's visitor services and attractions</li> <li>foster an awareness of Canberra's role as Australia's National Capital.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2022-23	Percentage of works approval applications assessed against the National Capital Plan within 15 working days	Target: Over 80% Expected outcome: 85% Target expected to be met.
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA	Target: Over 90% Expected outcome: 97% Target expected to be met.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget year 2023-24	Percentage of works approval applications assessed against the National Capital Plan within 15 working days	Target: Over 80%
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA	Target: Over 90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24.

<b>Program 1.2 – To facilitate the proper management and enhancement of National Land.</b>		
<b>Key Activities</b>	During 2022–23 and the forward years, the NCA will: <ul style="list-style-type: none"> <li>propose, develop and renew assets on National Land in accordance with their national significance.</li> <li>hold appropriate levels of insurance cover for the main risks associated with assets on National Land.</li> <li>implement and manage detailed asset maintenance plans that address the severity of asset conditions.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2022-23	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan	Target: Over 90% Expected outcome: 91% Target expected to be met.
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	Target: Over 90% Expected outcome: 95% Target expected to be met.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget year 2023-24	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan	Target: Over 90%
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	Target: Over 90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the NCA's finances for the 2023-24 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

The NCA is budgeting for a break-even operating result in 2023-24 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 works approval in the Designated Areas of the ACT, as set out in the *Australian Capital Territory (Planning and Land Management) Regulations (Regulation 5)* under the *Australian Capital Territory (Land Management) Act 1988 (PALM Act)*, along with events revenue and rental income.

##### Administered

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. Revenue from administered activities is estimated at \$29.3 million in 2023-24, or \$0.9 million higher than 2022-23.

In 2023-24, the NCA will receive appropriation of \$19.0 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.

In 2023-24, the NCA estimates an investment of \$144.9 million in new and existing assets, comprising:

- \$15.0 million from the administered capital budget to replace and upgrade existing administered assets
- \$129.9 million from the assets and liabilities appropriation for the Commonwealth Avenue Bridge Upgrade and Scrivener Dam Dissipator Strengthening project.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,796	8,604	7,988	7,880	7,921
Suppliers	4,902	6,826	5,068	5,119	5,247
Depreciation and amortisation	1,439	1,584	1,584	1,584	1,584
Finance costs	4	5	5	5	5
<b>Total expenses</b>	<b>14,141</b>	<b>17,019</b>	<b>14,645</b>	<b>14,588</b>	<b>14,757</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,660	4,850	3,006	3,006	3,006
Other sources of non-taxation revenue	50	50	50	50	50
<b>Total own-source revenue</b>	<b>2,710</b>	<b>4,900</b>	<b>3,056</b>	<b>3,056</b>	<b>3,056</b>
<b>Total own-source income</b>	<b>2,710</b>	<b>4,900</b>	<b>3,056</b>	<b>3,056</b>	<b>3,056</b>
<b>Net (cost of)/contribution by services</b>	<b>(11,431)</b>	<b>(12,119)</b>	<b>(11,589)</b>	<b>(11,532)</b>	<b>(11,701)</b>
Revenue from Government	10,325	10,874	10,350	10,305	10,480
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(1,106)</b>	<b>(1,245)</b>	<b>(1,239)</b>	<b>(1,227)</b>	<b>(1,221)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,106)</b>	<b>(1,245)</b>	<b>(1,239)</b>	<b>(1,227)</b>	<b>(1,221)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of comprehensive income</b>	<b>(1,106)</b>	<b>(1,245)</b>	<b>(1,239)</b>	<b>(1,227)</b>	<b>(1,221)</b>
plus: depreciation/amortisation of assets funded through appropriation <sup>(a)</sup>	1,100	1,245	1,245	1,245	1,245
plus: depreciation right-of-use assets <sup>(b)</sup>	339	339	339	339	339
less: principal repayments - leased assets <sup>(b)</sup>	(333)	(339)	(345)	(357)	(363)
<b>Net cash operating surplus/ (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	510	510	510	510	510
Trade and other receivables	10,062	10,179	10,195	10,196	9,929
<b>Total financial assets</b>	<b>10,572</b>	<b>10,689</b>	<b>10,705</b>	<b>10,706</b>	<b>10,439</b>
<b>Non-financial assets</b>					
Land and buildings <sup>(a)</sup>	16,526	15,537	14,738	13,927	15,227
Property, plant and equipment <sup>(a)</sup>	1,756	2,217	2,276	2,256	2,197
Intangibles	2,490	2,141	1,996	1,950	1,951
Heritage and cultural assets	205	200	215	230	245
Other non-financial assets	178	258	216	234	188
<b>Total non-financial assets</b>	<b>21,155</b>	<b>20,353</b>	<b>19,441</b>	<b>18,597</b>	<b>19,808</b>
<b>Total assets</b>	<b>31,727</b>	<b>31,042</b>	<b>30,146</b>	<b>29,303</b>	<b>30,247</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	649	649	649	749	849
Other payables	8,861	8,778	8,769	8,794	8,368
<b>Total payables</b>	<b>9,510</b>	<b>9,427</b>	<b>9,418</b>	<b>9,543</b>	<b>9,217</b>
<b>Interest bearing liabilities</b>					
Leases	1,098	759	414	57	1,805
<b>Total interest bearing liabilities</b>	<b>1,098</b>	<b>759</b>	<b>414</b>	<b>57</b>	<b>1,805</b>
<b>Provisions</b>					
Employee provisions	2,290	2,570	2,553	2,447	2,460
<b>Total provisions</b>	<b>2,290</b>	<b>2,570</b>	<b>2,553</b>	<b>2,447</b>	<b>2,460</b>
<b>Total liabilities</b>	<b>12,898</b>	<b>12,756</b>	<b>12,385</b>	<b>12,047</b>	<b>13,482</b>
<b>Net assets</b>	<b>18,829</b>	<b>18,286</b>	<b>17,761</b>	<b>17,256</b>	<b>16,765</b>
<b>EQUITY</b>					
Contributed equity	20,909	21,611	22,325	23,047	23,777
Reserves	9,284	9,284	9,284	9,284	9,284
Retained surplus/(accumulated deficit)	(11,364)	(12,609)	(13,848)	(15,075)	(16,296)
<b>Total equity</b>	<b>18,829</b>	<b>18,286</b>	<b>17,761</b>	<b>17,256</b>	<b>16,765</b>

Prepared on Australian Accounting Standards basis.

(a) Includes ROU assets as defined under AASB16 Leases.



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(11,364)	9,284	20,909	18,829
<b>Adjusted opening balance</b>	<b>(11,364)</b>	<b>9,284</b>	<b>20,909</b>	<b>18,829</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,245)	-	-	(1,245)
<b>Total comprehensive income</b>	<b>(1,245)</b>	<b>-</b>	<b>-</b>	<b>(1,245)</b>
of which:				
Attributable to the Australian Government	(1,245)	-	-	(1,245)
<b>Transactions with owners</b>				
<i>Contribution by owners</i>				
Departmental Capital Budget (DCBs)	-	-	702	702
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>702</b>	<b>702</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(12,609)</b>	<b>9,284</b>	<b>21,611</b>	<b>18,286</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(12,609)</b>	<b>9,284</b>	<b>21,611</b>	<b>18,286</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2024-25 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,325	10,874	10,350	10,305	10,480
Sale of goods and rendering of services	2,660	4,562	2,931	2,930	3,285
<b>Total cash received</b>	<b>12,985</b>	<b>15,436</b>	<b>13,281</b>	<b>13,235</b>	<b>13,765</b>
<b>Cash used</b>					
Employees	7,796	8,236	7,955	7,886	8,346
Suppliers	4,852	6,856	4,976	4,987	5,051
Interest payments on lease liability	4	5	5	5	5
<b>Total cash used</b>	<b>12,652</b>	<b>15,097</b>	<b>12,936</b>	<b>12,878</b>	<b>13,402</b>
<b>Net cash from/(used by) operating activities</b>	<b>333</b>	<b>339</b>	<b>345</b>	<b>357</b>	<b>363</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	670	702	714	722	730
<b>Total cash used</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>
<b>Net cash from/(used by) investing activities</b>	<b>(670)</b>	<b>(702)</b>	<b>(714)</b>	<b>(722)</b>	<b>(730)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	670	702	714	722	730
<b>Total cash received</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>
<b>Cash used</b>					
Principal Repayments - Leased Assets	333	339	345	357	363
<b>Total cash used</b>	<b>333</b>	<b>339</b>	<b>345</b>	<b>357</b>	<b>363</b>
<b>Net cash from/(used by) financing activities</b>	<b>337</b>	<b>363</b>	<b>369</b>	<b>365</b>	<b>367</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	510	510	510	510	510
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2024-25 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	670	702	714	722	730
<b>Total new capital appropriations</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>
<i>Provided for:</i>					
Purchase of non-financial assets	670	702	714	722	730
<b>Total items</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - DCB	670	702	714	722	730
<b>Total</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>
Total purchases	670	702	714	722	730
<b>Total cash used to acquire assets</b>	<b>670</b>	<b>702</b>	<b>714</b>	<b>722</b>	<b>730</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2023-24)**

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>					
Gross book value	16,328	2,275	214	5,676	24,493
Gross book value - ROU	2,408	-	-	-	2,408
Accumulated depreciation/amortisation and impairment	(918)	(499)	(9)	(3,186)	(4,612)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,292)	(20)	-	-	(1,312)
<b>Opening net book balance</b>	<b>16,526</b>	<b>1,756</b>	<b>205</b>	<b>2,490</b>	<b>20,977</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	701	-	1	702
<b>Total additions</b>	<b>-</b>	<b>701</b>	<b>-</b>	<b>1</b>	<b>702</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(650)	(240)	(5)	(350)	(1,245)
Depreciation/amortisation on ROU	(339)	-	-	-	(339)
<b>Total other movements</b>	<b>(989)</b>	<b>(240)</b>	<b>(5)</b>	<b>(350)</b>	<b>(1,584)</b>
<b>As at 30 June 2024</b>					
Gross book value	16,328	2,976	214	5,677	25,195
Gross book value - ROU	2,408	-	-	-	2,408
Accumulated depreciation/amortisation and impairment	(1,568)	(739)	(14)	(3,536)	(5,857)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,631)	(20)	-	-	(1,651)
<b>Closing net book balance</b>	<b>15,537</b>	<b>2,217</b>	<b>200</b>	<b>2,141</b>	<b>20,095</b>

Prepared on Australian Accounting Standards basis

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 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)**

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Supplier expenses	18,511	19,010	21,031	22,521	23,743
Depreciation and amortisation <sup>(a)</sup>	24,592	28,124	28,124	28,124	27,924
Write-down and impairment of assets	2,000	2,000	2,000	2,000	2,000
<b>Total expenses administered on behalf of Government</b>	<b>45,103</b>	<b>49,134</b>	<b>51,155</b>	<b>52,645</b>	<b>53,667</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	28,409	29,312	30,190	31,946	32,759
Other revenue	10	12	12	15	15
<b>Total non-taxation revenue</b>	<b>28,419</b>	<b>29,324</b>	<b>30,202</b>	<b>31,961</b>	<b>32,774</b>
<b>Total own-source income administered on behalf of Government</b>	<b>28,419</b>	<b>29,324</b>	<b>30,202</b>	<b>31,961</b>	<b>32,774</b>
<b>Net (cost of)/contribution by services</b>	<b>(16,684)</b>	<b>(19,810)</b>	<b>(20,953)</b>	<b>(20,684)</b>	<b>(20,893)</b>
<b>Surplus/(Deficit)</b>	<b>(16,684)</b>	<b>(19,810)</b>	<b>(20,953)</b>	<b>(20,684)</b>	<b>(20,893)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(16,684)</b>	<b>(19,810)</b>	<b>(20,953)</b>	<b>(20,684)</b>	<b>(20,893)</b>

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)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	91	91	91	91	91
Trade and other receivables	1,718	1,718	1,718	1,718	1,718
<b>Total financial assets</b>	<b>1,809</b>	<b>1,809</b>	<b>1,809</b>	<b>1,809</b>	<b>1,809</b>
<b>Non-financial assets</b>					
Land and buildings	546,832	545,505	544,678	543,851	543,124
Property, plant and equipment	623,730	740,922	741,749	730,816	720,154
Heritage and cultural assets	58,915	57,859	57,380	56,801	56,222
Intangibles	4,340	4,290	4,270	4,320	4,370
<b>Total non-financial assets</b>	<b>1,233,817</b>	<b>1,348,576</b>	<b>1,348,077</b>	<b>1,335,788</b>	<b>1,323,870</b>
<b>Total assets administered on behalf of Government</b>	<b>1,235,626</b>	<b>1,350,385</b>	<b>1,349,886</b>	<b>1,337,597</b>	<b>1,325,679</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,755	2,755	2,755	2,755	2,755
Other payables	20,697	20,697	20,697	20,697	20,697
<b>Total payables</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>
<b>Total liabilities administered on behalf of Government</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>	<b>23,452</b>
<b>Net assets/(liabilities)</b>	<b>1,212,174</b>	<b>1,326,933</b>	<b>1,326,434</b>	<b>1,314,145</b>	<b>1,302,227</b>

Prepared on Australian Accounting Standards basis

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	28,409	29,312	30,190	31,946	32,759
Other	10	12	12	15	15
<b>Total cash received</b>	<b>28,419</b>	<b>29,324</b>	<b>30,202</b>	<b>31,961</b>	<b>32,774</b>
<b>Cash used</b>					
Suppliers	18,511	19,010	21,031	22,521	23,743
<b>Total cash used</b>	<b>18,511</b>	<b>19,010</b>	<b>21,031</b>	<b>22,521</b>	<b>23,743</b>
<b>Net cash from/(used by) operating activities</b>	<b>9,908</b>	<b>10,314</b>	<b>9,171</b>	<b>9,440</b>	<b>9,031</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property plant and equipment and intangibles	43,418	144,883	27,625	15,835	16,006
<b>Total cash used</b>	<b>43,418</b>	<b>144,883</b>	<b>27,625</b>	<b>15,835</b>	<b>16,006</b>
<b>Net cash from/(used by) investing activities</b>	<b>(43,418)</b>	<b>(144,883)</b>	<b>(27,625)</b>	<b>(15,835)</b>	<b>(16,006)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(33,510)</b>	<b>(134,569)</b>	<b>(18,454)</b>	<b>(6,395)</b>	<b>(6,975)</b>
Cash and cash equivalents at beginning of reporting period	91	91	91	91	91
Cash from Official Public Account for:					
- Appropriations	61,929	163,893	48,656	38,356	39,749
<b>Total cash from Official Public Account</b>	<b>61,929</b>	<b>163,893</b>	<b>48,656</b>	<b>38,356</b>	<b>39,749</b>
Cash to Official Public Account for:					
- Other Transfers	28,419	29,324	30,202	31,961	32,774
<b>Total cash to Official Public Account</b>	<b>28,419</b>	<b>29,324</b>	<b>30,202</b>	<b>31,961</b>	<b>32,774</b>
<b>Cash and cash equivalents at end of the reporting period</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>	<b>91</b>

Prepared on Australian Accounting Standards basis

**Table 3.10: Administered capital budget statement (for the period ended 30 June)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	14,373	15,028	15,480	15,835	16,006
Administered assets and liabilities - Bill 2	29,045	99,215	12,145	-	-
<b>Total new capital appropriations</b>	<b>43,418</b>	<b>114,243</b>	<b>27,625</b>	<b>15,835</b>	<b>16,006</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	43,418	114,243	27,625	15,835	16,006
<b>Total items</b>	<b>43,418</b>	<b>114,243</b>	<b>27,625</b>	<b>15,835</b>	<b>16,006</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation (ACB) <sup>(a)</sup>	14,373	15,028	15,480	15,835	16,006
Funded by Administered assets and liabilities <sup>(b)</sup>	29,045	129,855	12,145	-	-
<b>Total</b>	<b>43,418</b>	<b>144,883</b>	<b>27,625</b>	<b>15,835</b>	<b>16,006</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	43,418	144,883	27,625	15,835	16,006
<b>Total cash used to acquire assets</b>	<b>43,418</b>	<b>144,883</b>	<b>27,625</b>	<b>15,835</b>	<b>16,006</b>

Prepared on Australian Accounting Standards basis.

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

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



**Table 3.11: Statement of administered asset movements (Budget year 2023-24)**

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural assets	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>						
Gross book value	528,605	18,541	651,696	61,016	5,310	1,265,168
Accumulated depreciation/amortisation	(17)	(297)	(27,966)	(2,101)	(970)	(31,351)
<b>Opening net book balance</b>	<b>528,588</b>	<b>18,244</b>	<b>623,730</b>	<b>58,915</b>	<b>4,340</b>	<b>1,233,817</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
by purchase - appropriation equity <sup>(a)</sup>	-	-	129,855	-	-	129,855
By purchase - appropriation ordinary annual services <sup>(b)</sup>	-	-	15,005	23	-	15,028
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>144,860</b>	<b>23</b>	<b>-</b>	<b>144,883</b>
<b>Other movements</b>						
Depreciation/amortisation expense	(714)	(613)	(25,668)	(1,079)	(50)	(28,124)
Other	-	-	(2,000)	-	-	(2,000)
<b>Total other movements</b>	<b>(714)</b>	<b>(613)</b>	<b>(27,668)</b>	<b>(1,079)</b>	<b>(50)</b>	<b>(30,124)</b>
<b>As at 30 June 2024</b>						
Gross book value	528,605	18,541	794,556	61,039	5,310	1,408,051
Accumulated depreciation/amortisation	(731)	(910)	(53,634)	(3,180)	(1,020)	(59,475)
<b>Closing net book balance</b>	<b>527,874</b>	<b>17,631</b>	<b>740,922</b>	<b>57,859</b>	<b>4,290</b>	<b>1,348,576</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Bill (No. 2) 2023-24, includes nil appropriation relating to movement of funds of CDABs from 2021-22 to 2023-24.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, ACBs or other operational expenses.