

PORTFOLIO BUDGET STATEMENTS 2024–25
BUDGET RELATED PAPER NO. 1.12

**INFRASTRUCTURE, TRANSPORT,
REGIONAL DEVELOPMENT,
COMMUNICATIONS AND THE ARTS
PORTFOLIO**

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

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Chief Financial Officer

Department of Infrastructure, Transport, Regional Development,

Communications and the Arts

Telephone: 02 6274 7111

Email: helpbudgets@infrastructure.gov.au



The Hon Catherine King MP

**Minister for Infrastructure, Transport, Regional Development and Local Government
Member for Ballarat**

Senator the Hon Sue Lines
President of the Senate
Parliament House
CANBERRA ACT 2600

The Hon Milton Dick MP
Speaker of the House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2024–25 Budget for the Department of Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Catherine King'.

Catherine King MP

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Infrastructure, Transport, Regional Development, Communications and the Arts on (02) 6274 7111.

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

**User Guide
To The
Portfolio Budget Statements**

User guide

The purpose of the 2024–25 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

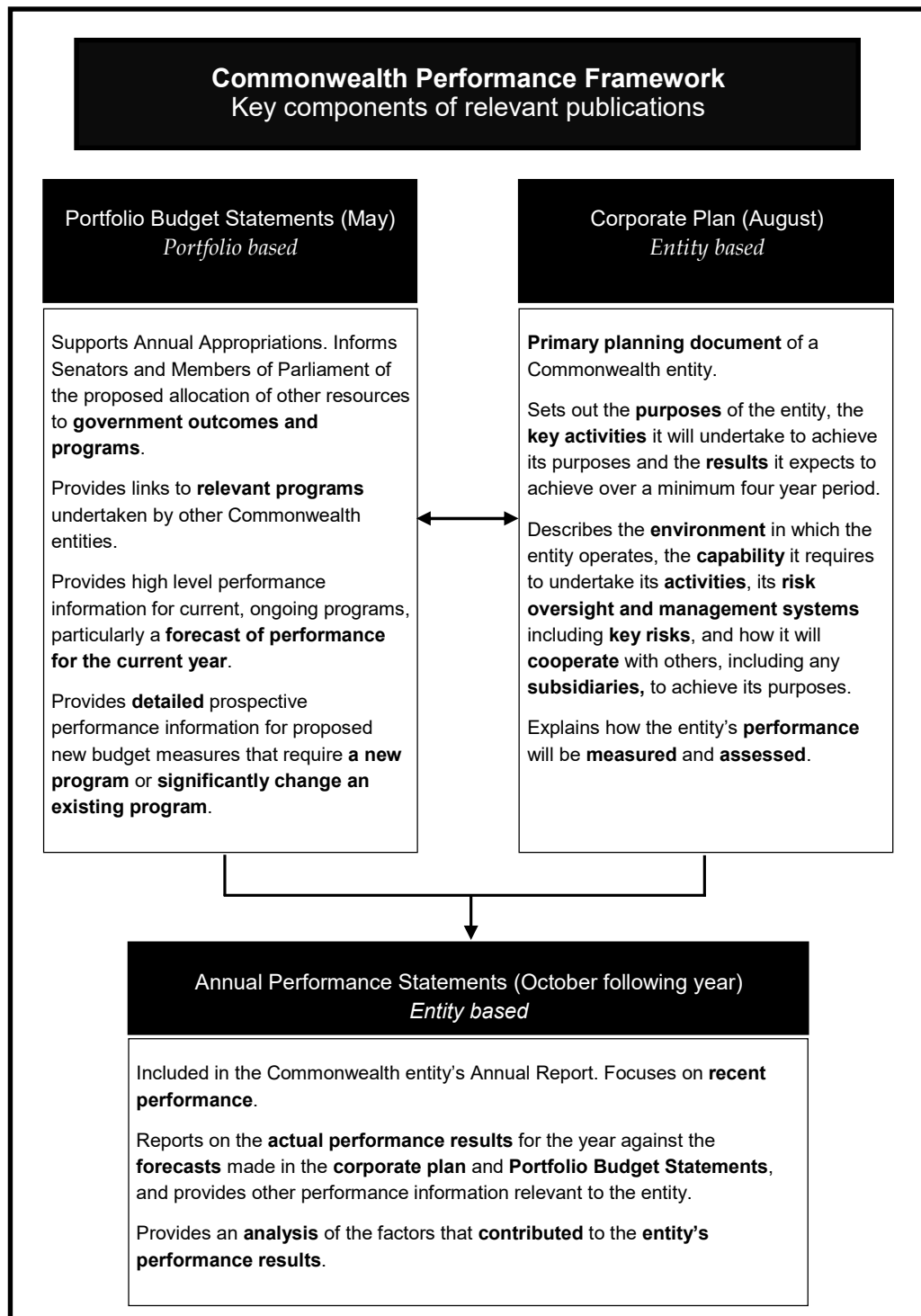
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

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



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Portfolio Overview

Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Overview

Ministers and portfolio responsibilities

There are seven Ministers with responsibility for the Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio:

- The Hon Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government
- The Hon Michelle Rowland MP, Minister for Communications
- The Hon Tony Burke MP, Minister for the Arts
- The Hon Madeleine King MP, Minister for Northern Australia
- The Hon Kristy McBain MP, Minister for Regional Development, Local Government and Territories
- Senator the Hon Carol Brown, Assistant Minister for Infrastructure and Transport
- Senator the Hon Anthony Chisholm, Assistant Minister for Regional Development

The Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio comprises the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) and 29 other entities.

The key responsibilities of all agencies are outlined below:

- **Department of Infrastructure, Transport, Regional Development, Communications and the Arts** – The Department is responsible for the design and implementation of the Australian Government’s infrastructure, transport, regional development, communications and arts policies and programs. The Department works to: improve major transport and digital infrastructure across Australia; support an efficient, sustainable, competitive, safe, accessible and secure transport system; improve living standards and facilitate economic growth in our cities and regions, including northern Australia; support regional growth and resilience through connectivity, reliability and security for agricultural and other primary industry users; provide good governance frameworks and services to support communities in the territories; enable people in Australia to connect to effective, safe communications services and enabling investment in communications, technologies and infrastructure, for inclusiveness and sustainable economic growth; and support sustainable and inclusive creative and cultural sectors, and protect and promote Australian content and culture.
- **Airservices Australia** – Airservices Australia is a corporate Commonwealth entity, responsible for providing facilities and services for the safety, regularity and efficiency of air navigation within Australian-administered airspace. This includes providing air traffic services, aviation rescue fire-fighting services, aeronautical information, radio navigation and telecommunications services.
- **Australian Broadcasting Corporation (ABC)** – The ABC is a national broadcaster and digital media provider. It is an integral part of the Australian media, providing radio, television and digital media services to all Australians, including independent news and information services. It offers programming that informs, educates and entertains, and contributes to and reflects Australia’s national identity, including delivering such programming to overseas audiences. The ABC encourages cultural diversity, fosters public debate, engages directly with local communities, and nurtures and promotes the creative industries, music and the arts. In addition to its legislated obligations, the ABC also delivers emergency broadcasting services
- **Australian Communications and Media Authority (ACMA)** – ACMA is responsible for regulating in accordance with legislation related to broadcasting, radiocommunications, telecommunications and online content. ACMA works with all stakeholders to maximise the public benefit, including the extent to which the regulatory framework addresses the broad concerns of the community, meets the needs of industry, and maintains community and national interest safeguards.

- **Australian Film, Television and Radio School (AFTRS)** – AFTRS is the national institution for specialist education, training and research for screen and broadcast industries. AFTRS works hand-in-hand with the screen and broadcast industries to provide Australians with the highest level of screen and broadcast education, training and research so that Australian stories and culture thrive at home and around the world.
- **Australian Maritime Safety Authority (AMSA)** – AMSA is responsible for the maritime safety of international shipping and domestic commercial vessels, protection of the marine environment from ship-sourced pollution and other environmental damage caused by shipping, and search and rescue nationally.
- **Australian National Maritime Museum (ANMM)** – The ANMM is responsible for leading the promotion and conservation of Australia’s maritime heritage and culture. This is done through: developing and sharing its collections, knowledge and expertise; motivating learning through research, educational programs and products; supporting community participation to retain Australia’s maritime heritage; and exploring contemporary issues of public interest and maritime relevance.
- **Australian Postal Corporation (Australia Post)** – Australia Post is a Government Business Enterprise, wholly owned by the Australian Government. It provides a letter delivery service to all people in Australia, and a range of parcel, logistics and other services.
- **Australian Rail Track Corporation Limited (ARTC)** – The ARTC is a Government Business Enterprise, wholly owned by the Australian Government. It was established in 1998, and manages and operates more than 8,500 kilometres of the national rail network across five states.
- **Australian Transport Safety Bureau (ATSB)** – The purpose of the ATSB is to improve the safety of, and public confidence in, aviation, rail and marine transport. The ATSB conducts independent investigations of transport accidents and other safety occurrences, undertakes safety data recording, analysis and research, and influences safety action.
- **Bundanon Trust** – Bundanon Trust cares for the Boyd art collection and supports arts practice and engagement with the arts through its Art Museum and its residency, learning, research and performance programs. In preserving the natural and cultural heritage of its site, Bundanon Trust promotes the value of landscape in all our lives.

- **Civil Aviation Safety Authority (CASA)** – CASA has the function of conducting the safety regulation of the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. While safety regulation of civil aviation remains its primary role, CASA also performs other safety-related and associated functions. CASA also has responsibility for airspace regulation.
- **Creative Australia** – The Council is the Australian Government’s principal arts investment, development, funding and advisory body with a purpose to champion and invest in arts and creativity to benefit all Australians. The Council has a national leadership role in supporting and building Australia’s cultural infrastructure by fostering excellence in the arts, increasing national and international engagement with Australian art and artists, and advocating for the social, cultural and economic value of arts and creativity. From 1 July 2023, Australia Council has traded as Creative Australia.
- **High Speed Rail Authority (HSRA)** – The *High Speed Rail Authority Act 2022* commenced on 13 June 2023 and establishes the HSRA. The HSRA will oversee the development of a High Speed Rail (HSR) network and advise on Australia’s current and future HSR needs.
- **Infrastructure Australia (IA)** – IA’s primary role is to support the Australian Government’s plan to build a strong, resilient and prosperous economy through the provision of high quality independent advice concerning nationally significant infrastructure matters.
- **National Archives of Australia (National Archives)** – The National Archives provides leadership in best practice management of the official record of the Commonwealth, and ensures that Australian Government information of enduring significance is secured, preserved and made available to government agencies, researchers and the community. The National Archives contributes to and works collaboratively with other national collecting institutions to protect and promote Australian content and culture. The National Archives has an additional responsibility to provide a general right of access to Commonwealth records under the *Archives Act 1983*.
- **National Capital Authority (NCA)** – The NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory that are designated as National Land for the special purpose of Canberra as the National Capital. The NCA’s statutory function is to manage the Australian Government’s interest in the strategic planning, promotion, development and enhancement of Canberra as the National Capital.

- **National Film and Sound Archive of Australia (NFSA)** – The NFSA is Australia’s premier audiovisual archive. It collects and preserves significant Australian film, recorded sound, broadcast works and new media, and shares the collection with audiences across Australia and overseas.
- **National Gallery of Australia (the National Gallery)** – The purpose of the National Gallery is to: develop and maintain a national collection of works of art; exhibit, or make available for exhibition by others, works of art from the national collection or works of art that are otherwise in the possession of the National Gallery; and to make the most advantageous use of the national collection in the national interest.
- **National Intermodal Corporation Limited (National Intermodal)** – National Intermodal is a Government Business Enterprise wholly owned by the Australian Government. It has been established to facilitate the development of intermodal freight terminals.
- **National Library of Australia (Library)** – The Library ensures that documentary resources of national significance relating to Australia and the Australian people, as well as significant non-Australian library materials, are collected, preserved and made accessible either through the Library or through collaborative arrangements with other libraries.
- **National Museum of Australia (NMA)** – The NMA brings to life the rich and diverse stories of the nation through researching, developing, preserving, digitising and exhibiting a significant national collection, and creating programs and partnerships for national and international audiences.
- **National Portrait Gallery of Australia (NPGA)** – The purpose of the NPGA is to develop, preserve, maintain and promote a national collection of portraits and other works of art. It also develops and engages a national audience for the collection, exhibitions, education, research, publications, and public and online programs.
- **National Transport Commission (NTC)** – The NTC leads national land transport reform in support of Australian governments to improve safety, productivity, environmental outcomes and regulatory efficiency relating to road, rail and intermodal transport.

- **NBN Co Limited (NBN Co)** – NBN Co is a Government Business Enterprise, wholly owned by the Australian Government. It is supporting the transition of Australia to a digital future by operating the National Broadband Network, a high-speed, wholesale local access broadband network. NBN Co’s purpose is to lift the digital capacity of Australia, allowing all Australians to have access to fast and reliable broadband.
- **Northern Australia Infrastructure Facility (NAIF)** – NAIF provides financial assistance by way of debt, equity or alternative financing mechanisms to infrastructure projects that will support economic growth and stimulate population growth in northern Australia. NAIF is able to finance a wide range of infrastructure assets that facilitate the establishment or enhancement of business activity or increase economic activity in the region.
- **Old Parliament House (OPH)** – OPH is a corporate Commonwealth entity. It was the home of the Federal Parliament from 1927 to 1988 and is an icon of national significance. It now houses the Museum of Australian Democracy, which provides dynamic exhibitions, events, engagement and education programs, to explore Australia’s democratic traditions and the factors and people that shaped that journey and improve understanding of democracy and the skills required to participate in it.
- **Screen Australia** – Screen Australia works to support bold, enduring and culturally significant Australian storytelling that resonates with local audiences and succeeds in a global marketplace, created by a skilled and entrepreneurial screen industry. Screen Australia co-finances its projects with private financing sources.
- **Special Broadcasting Service Corporation (SBS)** – SBS is a national broadcaster. It provides multicultural and multilingual services that inform, educate and entertain all Australians. Its mission is to contribute to a more cohesive, equitable and harmonious Australia through its television, radio and digital media services.

- **WSA Co Limited (WSA Co)** – WSA Co is an unlisted public company limited by shares, and a Government Business Enterprise, wholly owned by the Australian Government. It was established in 2017 to develop and operate the Western Sydney International (Nancy-Bird Walton) Airport at Badgerys Creek. WSA Co is required to execute its responsibilities with the Commonwealth in order to achieve operational readiness of the Airport by the end of 2026.

A summary of the Portfolio structure is at Figure 1. Further detail about the responsibilities of each agency appears in individual agency chapters.

Airservices Australia; Australia Post; ARTC; Bundanon Trust; National Intermodal; NBN Co; and WSA Co do not appear in the 2024-25 Portfolio Budget Statements as these entities do not receive direct funding through the annual appropriation acts.

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

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes

Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP
Minister for Communications The Hon Michelle Rowland MP
Minister for the Arts The Hon Tony Burke MP
Minister for Northern Australia The Hon Madeleine King MP
Minister for Regional Development, Local Government and Territories The Hon Kristy McBain MP
Assistant Minister for Infrastructure and Transport Senator the Hon Carol Brown
Assistant Minister for Regional Development Senator the Hon Anthony Chisholm

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>Department of Infrastructure, Transport, Regional Development, Communications and the Arts Secretary: Mr Jim Betts</p> <p>Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure</p> <p>Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations</p> <p>Outcome 3: Strengthening the sustainability, capacity and diversity of Australia’s cities and regions including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance</p> <p>Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories</p> <p>Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services</p> <p>Outcome 6: Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression</p>
<p>Airservices Australia Chair: Mr John Weber Chief Executive Officer: Mr Jason Harfield</p> <p>Mission: Provide air navigation and aviation rescue fire-fighting services for the aviation industry and community</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>Australian Broadcasting Corporation Chair: Mr Kim Williams AM Managing Director: Mr David Anderson</p> <p>Outcome 1: Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services</p>
<p>Australian Communications and Media Authority Chair and Agency Head: Ms Nerida O’Loughlin PSM Deputy Chair and Chief Executive Officer: Ms Creina Chapman</p> <p>Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice</p>
<p>Australian Film, Television and Radio School Chair: Ms Rachel Perkins Chief Executive Officer: Dr Nell Greenwood</p> <p>Outcome 1: Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training and research</p>
<p>Australian Maritime Safety Authority Chair: Capt. Jeanine Drummond Chief Executive Officer: Mr Mick Kinley</p> <p>Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination</p>
<p>Australian National Maritime Museum Chair: Mr John Mullen AM Director and Chief Executive Officer: Ms Daryl Karp AM</p> <p>Outcome 1: Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>Australian Postal Corporation Chairperson: Ms Siobhan McKenna Group Chief Executive Officer and Managing Director: Mr Paul Graham Mission: Australia Post is required by law to provide a letter service which is reasonably accessible to all people in Australia, including a uniform price for a standard postal article carried by ordinary post within Australia</p>
<p>Australian Rail Track Corporation Limited Chair: Mr Peter Duncan AM Managing Director and Chief Executive Officer: Mr Wayne Johnson Mission: To improve Australia's productivity by making rail the mode of choice in the national logistics chain</p>
<p>Australian Transport Safety Bureau Chief Commissioner and Chief Executive Officer: Mr Angus Mitchell Outcome 1: Improved transport safety in Australia including through: independent 'no blame' investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action</p>
<p>Bundanon Trust Chair: Mr Samuel Edwards Chief Executive Officer: Ms Rachel Kent Mission: To operate the Bundanon properties as a centre for creative arts and education, to support the development of arts practice across all disciplines and to enable public access to the arts and to the landscape</p>
<p>Civil Aviation Safety Authority Chair: Air Chief Marshal (Ret'd) Mark Binskin AC Chief Executive Officer: Ms Pip Spence PSM Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>Creative Australia^(a) Chair: Mr Robert Morgan Chief Executive Officer: Mr Adrian Collette AM</p> <p>Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries, supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations.</p>
<p>High Speed Rail Authority Chair: Ms Jill Rossouw Chief Executive Officer: Mr Timothy Parker</p> <p>Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia's long-term rail investment</p>
<p>Infrastructure Australia Interim Chief Commissioner: Ms Gabrielle Trainor AO Chief Executive Officer: Mr Adam Copp</p> <p>Outcome 1: Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation</p>
<p>National Archives of Australia Director-General: Mr Simon Froude</p> <p>Outcome 1: To promote the creation, management and preservation of authentic, reliable and usable Commonwealth records and to facilitate Australians' access to the archival resources of the Commonwealth</p>
<p>National Capital Authority Chair: Mr Terry Weber Chief Executive: Ms Karen Doran</p> <p>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</p>

(a) Formerly Australia Council.

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>National Film and Sound Archive of Australia Chair: Ms Caroline Elliott Chief Executive Officer: Mr Patrick McIntyre</p> <p>Outcome 1: Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance</p>
<p>National Gallery of Australia Chair: Mr Ryan Stokes AO Chief Executive Officer: Dr Nick Mitzevich</p> <p>Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally</p>
<p>National Intermodal Corporation Limited Chair: Ms Erin Flaherty Chief Executive Officer: Mr James Boulderstone</p> <p>Mission: Develop and operate an interconnected network of state-of-the-art open access intermodal precincts across Australia</p>
<p>National Library of Australia Chair: The Hon Dr Brett Mason Director-General: Dr Marie-Louise Ayres</p> <p>Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material</p>
<p>National Museum of Australia Chair: Mr Ben Maguire AM Director: Ms Katherine McMahon</p> <p>Outcome 1: Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collections and providing access through public programs and exhibitions</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>National Portrait Gallery of Australia Chair: Mrs Penny Fowler AM Director: Ms Bree Pickering</p> <p>Outcome 1: Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection</p>
<p>National Transport Commission Chair and Ordinary Member: Ms Carolyn Walsh Chief Executive Officer: Mr Michael Hopkins</p> <p>Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport</p>
<p>NBN Co Limited Chair: Ms Kate McKenzie Interim Chief Executive Officer: Philip Knox</p> <p>Mission: To lift the digital capability of Australia</p>
<p>Northern Australia Infrastructure Facility Chair: Ms Tracey Hayes Chief Executive Officer: Mr Craig Doyle</p> <p>Outcome 1: Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments</p>
<p>Old Parliament House Chair: Mr Barrie Cassidy Executive Director and CEO: Ms Stephanie Bull</p> <p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)

<p>Screen Australia Chair: Mr Michael Ebeid AM Chief Executive Officer: Ms Deirdre Brennan</p> <p>Outcome 1: Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product</p>
<p>Special Broadcasting Service Corporation Chair: Mr George Savvides AM Managing Director: Mr James Taylor</p> <p>Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia’s multicultural society</p>
<p>WSA Co Limited Chair: Mr Paul O’Sullivan Chief Executive Officer: Mr Simon Hickey</p> <p>Mission: Develop and operate Sydney’s new major airport, Western Sydney International (Nancy-Bird Walton) Airport</p>

Entity resources and planned performance

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**Department of Infrastructure,
Transport, Regional
Development,
Communications and the Arts**

**Entity resources and planned
performance**

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

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Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions and work of the Department of Infrastructure, Transport, Regional Development, Communications and the Arts touches the lives of every Australian, every day. The Department has a national footprint with our people working in Canberra and across all states and territories. We have a truly national perspective in our vision to connect Australians to enrich our communities and empower our regions.

The Portfolio Budget Statements showcase how we plan to deliver on a significant agenda of regulatory, program and policy delivery, across one of the most diverse portfolios in the Australian Public Service. We will deliver through respectful and meaningful engagement across all levels of government, working closely with our seven Ministers, 29 portfolio entities, communities, and key industry stakeholders.

Our nation-wide infrastructure projects support economic and social development, disaster resilience and recovery, and create long-term productivity benefits for producers, businesses and communities. We will continue to support the Government in its delivery of transport infrastructure projects, informed by the Government's Infrastructure Policy Statement, and through its sustainable management of the 10-year infrastructure investment pipeline. We will deliver high quality, nationally significant infrastructure through strong partnerships with state and territory governments and other delivery partners.

We strive for the safe use of our transport network and to this end will deliver a National Road Safety Education and Awareness Campaign and improve the availability and collection of data by enhancing the National Road Safety Data Hub.

The Department's work across all transport sectors enables Australians to connect safely to the world and each other. We will work in partnership with the states and territories to deliver reforms that enhance the productivity and safety of the rail and heavy vehicle sectors, including the National Rail Action Plan and the National Automated Access System for heavy vehicles. We are also improving operations in freight across Australia through continued investment in Inland Rail and intermodal terminals to benefit business and consumers from a more efficient supply chain. We will deliver on the Government's commitment to establish a Strategic Fleet Pilot Program to secure Australia's at-call maritime capability, and will progress High Speed Rail between Newcastle and Sydney.

Given Australia's geography and the vast size of our continent, access to aviation services is vital to connect people, businesses, and communities. We will deliver the Government's commitment to the Aviation White Paper, setting out the policies which will guide the sector through the challenges posed by the transition to net zero by 2050 and the rise of future aviation technologies. Additionally, we continue to play a crucial role in the construction and operationalisation of the Western Sydney International (Nancy-Bird Walton) Airport, which when operational in 2026, will provide world-class facilities.

Our portfolio will play a significant role in supporting the Government to reach its emissions reduction targets and achieve net zero, with the forthcoming draft Transport and Infrastructure Net Zero Roadmap (the Transport Sector Plan) setting the strategic direction for decarbonisation, particularly in transport and infrastructure. We have supported the Government to advance the National Vehicle Efficiency Standard (NVES), and subject to the passage of legislation, will establish a new regulator to oversee the standard, along with the necessary information technology investment. We are also consulting on support options for an Australian low carbon liquid fuels industry to aid the transport sector in its net zero transition and will be administering the new national Active Transport Fund that will upgrade and deliver new bicycle and walking paths.

Our work in Australia's cities, regions, and territories connects and empowers communities, improves productivity and liveability, and seeks to lift living standards. We will continue to deliver the Government's *More Liveable Cities and Suburbs Plan* to deliver transformative outcomes with a national approach to the growth of our cities and urban areas, including through policy development, program funding, and through close collaboration and partnerships with all levels of government. We develop and deliver strong governance frameworks for Australia's territories, and deliver services to support those communities, working with our state government service delivery partners. We are continuing to provide essential infrastructure with investment to maintain critical assets, in particular, in the Indian Ocean and Jervis Bay Territories and Norfolk Island. Furthermore, we are committed to securing a strong and sustainable future for Northern Australia through the Government's Northern Australia agenda. We aim to develop, implement, and coordinate policies and programs that support sustainable economic development, and provide a foundation for resilient and prosperous communities.

Access to communications services is essential for an inclusive and prosperous society. The Department's work across communications and media policy includes policy and advice on media diversity and public interest journalism, and progressing work to ensure Australia's media policy settings are fit-for-purpose. We work with industry and Government to support sustainable Australian media services, including advising the Government on matters related to our national broadcasters, the Australian Broadcasting Corporation and Special Broadcasting Service Corporation. The Portfolio supports the Government's commitment to improving the safety of Australians online and in telecommunications services, and we are taking action to advance the

protection of children from harmful online content. This includes our work on classification, online safety and interactive gambling. We work to ensure a more connected and inclusive Australia in broadband and satellite services policy, cost of living measures for regional and remote communities and digital inclusion for First Nations communities. The Department also ensures that all Australians are able to access the benefits of modern telecommunications and postal services through regulation and programs to deliver equitable access, including in regional and remote Australia.

Our work in the arts has economic, cultural, educational and social importance. We are securing the future of Australia's national arts training organisations, improving access for children to quality Australian made screen content and providing support for live music venues and music festivals. Investment in First Nations languages learning will establish two new First Nations language centres, increase funding for existing language centres and for community language learning. Through these outcomes we continue to deliver the actions in *Revive: a place for every story, a story for every place* - Australia's National Cultural Policy. Revive is the Government's five year commitment to the arts and is the strategic framework for contributing to whole-of-Government outcomes including health, education, social cohesion, community resilience, tourism and regional development. To support this work, we are working closely with the arts and cultural sector and governments at all levels, including Creative Australia (formerly the Australia Council for the Arts), Screen Australia, our national collecting institutions and arts training organisations.

The department is working across government and with First Nations communities and organisations to deliver on our commitments under the National Closing the Gap Agreement, including the implementation of the four Priority Reforms to transform the way in which we work with Aboriginal and Torres Strait Islander people, communities and organisations.

Across the Department and with our portfolio entities, we work collaboratively to deliver our programs, projects and services in the major infrastructure, transport, communications and arts sectors, supporting our regions, cities and territories.

We will monitor our progress, measure and deliver through our five purposes, which are:

- **Transport Connectivity**

Supporting an efficient, sustainable, competitive, accessible, safe and secure transport system and supporting jobs through infrastructure investment

- **Regional development**

Improving living standards and facilitating economic growth in cities and regions including Northern Australia

- **Territories**

Providing governance frameworks and services to support communities in the territories

- **Communications Connectivity**

Enabling people in Australia to connect to effective, safe communications services. Enabling investment in communications technologies, for inclusiveness and sustainable economic growth

- **Creativity and culture**

Supporting sustainable and inclusive creative and cultural sectors, and protecting and promoting Australian content and culture.

For more information on our strategic direction and performance, please refer to our Corporate Plan, online at: <https://www.infrastructure.gov.au/about-us/corporate-reporting/2023-27-corporate-plan>

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the Department 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 Department's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the 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' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Budget estimates for 2024-25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	110,532	110,532
Departmental appropriation ^(c)	462,028	529,995
s74 External Revenue ^(d)	10,726	10,215
Departmental capital budget ^(e)	22,666	23,922
Total departmental annual appropriations	605,952	674,664
Special accounts		
Opening balance	7,755	8,453
Appropriation receipts	4,950	4,948
Non-appropriation receipts	3,876	3,876
Total special accounts	16,581	17,277
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	(4,950)	(4,948)
Total departmental resourcing	617,583	686,993
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	3,741,924	3,025,459
Outcome 1	85,153	21,128
Outcome 2	405,066	427,404
Outcome 3	904,789	1,095,487
Outcome 4	244,883	195,880
Outcome 5	401,664	389,401
Outcome 6	291,692	311,488
Administered capital budget ^(f)	36,991	29,709
Payments to corporate entities ^(g)	2,348,422	2,418,381
Annual appropriations - other services - non-operating ^(h)		
Prior year appropriations available ^(b)	4,534,436	4,533,168
Administered assets and liabilities ^(h)	3,489,071	3,654,178
Payments to corporate entities ^(g)	78,480	98,236

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Budget estimates for 2024-25 as at Budget May 2024 (continued)

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Annual appropriations - other services - specific payments to States, ACT, NT and local government ^(h)		
Outcome 1 ⁽ⁱ⁾	485,306	649,516
Outcome 3 ^(j)	375,346	269,721
Total administered annual appropriations	17,423,224	17,119,156
Total administered special appropriations ^(k)	1,054,904	4,211,860
Special accounts ^{(k)(l)}		
Opening balance	64,325	79,298
Appropriation receipts ^(m)	96,454	96,454
Non-appropriation receipts	306,474	279,478
Total special account receipts	467,253	455,230
less administered appropriations drawn from annual/special appropriations and credited to special accounts	(96,454)	(96,454)
less payments to corporate entities from annual/special appropriations	(2,684,875)	(2,784,469)
Total administered resourcing	16,164,052	18,905,323
Total resourcing for the Department	16,781,635	19,592,316
<hr/>		
	2023-24	2024-25
Average staffing level (number)	2,043	2,271

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Budget estimates for 2024-25 as at Budget May 2024 (continued)**Third party payments from and on behalf of other entities**

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Payments made by other entities on behalf of the Department		
Services Australia ⁽ⁿ⁾	243,949	240,301
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)		
Australian Transport Safety Bureau	23	23
Payments made to corporate entities within the Portfolio		
Australian Broadcasting Corporation	1,137,568	1,196,101
Australian Film, Television and Radio School	24,283	27,944
Australian Maritime Safety Authority	235,707	222,066
Australian National Maritime Museum	30,924	29,490
Civil Aviation Safety Authority	232,146	173,498
Creative Australia ^(o)	257,974	289,649
High Speed Rail Authority	29,231	55,102
Infrastructure Australia	12,961	13,247
National Film and Sound Archive of Australia	47,083	47,822
National Gallery of Australia	94,817	112,160
National Library of Australia	94,291	112,952
National Museum of Australia	64,606	67,332
National Portrait Gallery of Australia	18,853	19,392
National Transport Commission	7,033	6,746
Northern Australia Infrastructure Facility	21,295	21,782
Old Parliament House	28,274	27,608
Screen Australia	12,890	13,226
Special Broadcasting Service Corporation	334,939	348,352
Total payments to corporate entities	2,684,875	2,784,469

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.

- (a) Appropriation Bill (No. 1) 2024-25.
- (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) 'Corporate entities' are Corporate Commonwealth entities and Commonwealth Companies as defined under the PGPA Act.
- (h) Appropriation Bill (No. 2) 2024-25.

- (i) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2024-25. Outcome 1 – Program 1.1: Infrastructure Investment includes the Roads to Recovery program under the Roads to Recovery Funding Conditions 2014. Information on the terms and conditions can be found in the determination, Roads to Recovery funding Conditions 2014 at https://investment.infrastructure.gov.au/files/roads_to_recovery_funding_conditions/R2R_Funding_Conditions_November_2019.pdf. For state splits please refer to Budget Paper 3 2024-25 at <https://budget.gov.au/2024-25/content/bp3/index.htm>.
- (j) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2024-25. Outcome 3 – Program 3.2: Local Government includes Local Roads and Community Infrastructure. For state splits please refer Budget Paper 3 2024-25 at <https://budget.gov.au/2024-25/content/bp3/index.htm>.
- (k) For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, for example annual appropriations, special appropriations and special accounts.
- (l) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.
- (m) Amounts credited to the special accounts from annual and special appropriations.
- (n) Payments relate to the Tasmanian Freight Equalisation Scheme and the Bass Strait Passenger Vehicle Equalisation Scheme administered items.
- (o) Formerly Australia Council.

1.3 Budget measures

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

Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications and the Arts 2024-25 Budget measures
Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Receipt measures						
Supporting Connectivity, Media and Communications	5.1					
Administered receipts ^(a)		-	nfp	nfp	nfp	nfp
Total		-	nfp	nfp	nfp	nfp
Total Receipt measures						
Administered		-	nfp	nfp	nfp	nfp
Total		-	nfp	nfp	nfp	nfp
Payment measures						
Building a Better Future Through Considered Infrastructure Investment	1.1, 1.2					
Administered payments		-	-	-	-	60,000
Departmental payments		-	24,011	21,345	18,165	18,574
Total		-	24,011	21,345	18,165	78,574
Delivering a Strategic Fleet ^(b)	2.1, 2.4					
Administered payments		nfp	nfp	nfp	nfp	nfp
Departmental payments		-	6,735	6,626	5,564	4,244
Total		nfp	nfp	nfp	nfp	nfp
Enabling Western Sydney International Airport	2.3, 2.4					
Administered payments		(3,553)	-	-	-	-
Departmental payments		-	2,049	2,672	3,140	3,389
Total		(3,553)	2,049	2,672	3,140	3,389
Future Made in Australia - Making Australia a Renewable Energy Superpower	2.4					
Departmental payments		-	3,152	2,094	-	-
Total		-	3,152	2,094	-	-
New Vehicle Efficiency Standard Implementation	2.1, 2.4					
Administered payments		-	239	-	-	-
Departmental payments		-	26,130	16,070	12,224	12,337
Total		-	26,369	16,070	12,224	12,337
Supporting Transport Priorities	2.2, 2.3,					
Administered payments	2.4	-	20,872	35,512	45,524	535
Departmental payments		-	15,399	11,518	8,981	7,360
Total		-	36,271	47,030	54,505	7,895
Treasury Portfolio – additional resourcing ^(c)	2.4					
Departmental payments		-	187	190	-	-
Total		-	187	190	-	-

Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications and the Arts 2024-25 Budget measures
Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Australian Institute of Sport Site Redevelopment	3.3, 3.5					
Administered payments		-	8,000	-	-	-
Departmental payments		-	982	997	-	-
Total		-	8,982	997	-	-
Future Made in Australia – Attracting Investment in Key Industries ^(d)	3.4, 3.5					
Administered payments		(19,780)	-	-	-	-
Departmental payments		-	1,935	-	-	-
Total		(19,780)	1,935	-	-	-
Qtopia Sydney	3.1					
Administered payments		-	-	-	-	-
Total		-	-	-	-	-
Urban Agenda and Community Programs	3.1, 3.5					
Administered payments		(36,768)	(3,566)	-	-	-
Departmental payments		-	3,610	3,423	2,984	2,587
Total		(36,768)	44	3,423	2,984	2,587
Energy Bill Relief Fund – extension and expansion ^(c)	4.1					
Administered payments		-	767	-	-	-
Total		-	767	-	-	-
Funding for the Territories	3.1, 4.1,					
Administered payments	4.2	-	7,000	9,750	2,500	1,000
Departmental payments		-	-	742	751	759
Total		-	7,000	10,492	3,251	1,759
First Nations Digital Inclusion	5.1					
Administered payments		-	3,000	3,000	3,000	-
Total		-	3,000	3,000	3,000	-
Online Safety	5.1					
Administered payments		-	6,500	-	-	-
Total		-	6,500	-	-	-
Supporting Connectivity, Media and Communications ^(a)	5.1, 5.2					
Administered payments		-	nfp	nfp	nfp	nfp
Departmental payments		-	18,788	15,571	8,610	8,711
Total		-	nfp	nfp	nfp	nfp
Australia-France Enhanced Relations ^(e)	6.2					
Departmental payments		-	-	-	-	-
Total		-	-	-	-	-

Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications and the Arts 2024-25 Budget measures
Part 1: Measures announced since the 2023–24 MYEFO (continued)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Revive - National Cultural Policy	6.1, 6.2					
Administered payments		-	9,054	17,345	43,333	48,534
Departmental payments		-	2,293	1,670	1,509	1,513
Total		-	11,347	19,015	44,842	50,047
Savings from External Labour – extension ^(f)	All					
Departmental payments		-	(1,194)	(1,237)	(1,037)	(8,129)
Total		-	(1,194)	(1,237)	(1,037)	(8,129)
Total payment measures						
Administered		(60,101)	51,866	65,607	94,357	110,069
Departmental		-	104,077	81,681	60,891	51,345
Total		(60,101)	155,943	147,288	155,248	161,414

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

- (a) The Australian Communications Consumer Action Network funding is not for publication due to commercial sensitivities and is not included in the totals. Please refer to the full measure description and package details in Budget Paper No. 2 under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.
- (b) 'nfp' figures are not for publication due to commercial sensitivities and are not included in totals.
- (c) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the Budget Paper No. 2 under the Treasury portfolio.
- (d) The lead entity for this measure is the Department of Climate Change, Energy, the Environment and Water (DCCEEW). The full measure description and package details appear in the Budget Paper No. 2 under the DCCEEW portfolio.
- (e) This measure was previously published in the Infrastructure, Transport, Regional Development, Communications and the Arts 2023-24 Portfolio Additional Estimates Statements.
- (f) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

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 Department can be found at:
[https://www.infrastructure.gov.au/sites/default/files/documents/Secretary
Approved INFRA5702 Dept Corporate Plan 2023_04.pdf](https://www.infrastructure.gov.au/sites/default/files/documents/Secretary%20Approved%20INFRA5702%20Dept%20Corporate%20Plan%202023_04.pdf)

The most recent annual performance statement can be found at:
[https://www.infrastructure.gov.au/sites/default/files/documents/ditrdca-
annual-report-2022-23.pdf](https://www.infrastructure.gov.au/sites/default/files/documents/ditrdca-annual-report-2022-23.pdf)

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure

Linked programs

Director of National Parks

Programs

- Program 1.1: Parks and Reserves

Contribution to Outcome 1 made by linked programs

The Director of National Parks is working with the Department to secure the future of Jabiru by supporting the township’s transition from a reliance on mining to a tourism-based economy that leverages its proximity to the Kakadu National Park.

Infrastructure investment will assist in improving tourism infrastructure across the park, bolster the local economy, and support Indigenous businesses and employment.

The Treasury

Programs

- Program 1.4: National Partnership Payments to the states

Contribution to Outcome 1 made by linked programs

The above linkage relates to National Partnership Payments which are paid through the Department of the Treasury as part of the Federation Funding Agreements Framework.

Budgeted expenses for Outcome 1

This table shows how much the Department 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Infrastructure Investment					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	73,631	21,128	18,287	17,097	77,413
Other services (Appropriation Bill No. 2)	485,306	649,516	799,516	949,516	999,516
Payments to corporate entities ^(a)	42,192	68,349	21,041	13,586	13,757
Expenses not requiring appropriation in the Budget year ^(b)	244,322	86,326	4,000	2,000	1,196
Total expenses for program 1.1	845,451	825,319	842,844	982,199	1,091,882
Program 1.2: Program Support for Outcome 1					
Departmental expenses					
Departmental appropriation	79,198	84,976	82,000	77,755	70,407
Expenses not requiring appropriation in the Budget year ^(c)	4,092	-	-	-	-
Total expenses for program 1.2	83,290	84,976	82,000	77,755	70,407
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	73,631	21,128	18,287	17,097	77,413
Other services (Appropriation Bill No. 2)	485,306	649,516	799,516	949,516	999,516
Payments to corporate entities ^(a)	42,192	68,349	21,041	13,586	13,757
Expenses not requiring appropriation in the Budget year ^(b)	244,322	86,326	4,000	2,000	1,196
Total administered expenses	845,451	825,319	842,844	982,199	1,091,882
Departmental expenses					
Departmental appropriation	79,198	84,976	82,000	77,755	70,407
Expenses not requiring appropriation in the Budget year ^(c)	4,092	-	-	-	-
Total departmental expenses	83,290	84,976	82,000	77,755	70,407
Total expenses for Outcome 1	928,741	910,295	924,844	1,059,954	1,162,289

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Movement of administered funds between years^(d)					
Outcome 1:					
Program 1.1: Infrastructure Investment	(11,522)	11,522	-	-	-
Total movement of administered funds	(11,522)	11,522	-	-	-

	2023-24	2024-25
Average staffing level (number)	309	364

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

- (a) Relates to appropriation for corporate entities provided through the Department.
- (b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to concessional loans, accruals, payments made from prior year appropriations and other non-cash expenses.
- (c) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- (d) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Program Components for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 1.1: Infrastructure Investment					
Administered expenses:					
Infrastructure Investment Program ^(a)					
Grants to the ARTC ^(b)	150,586	79,194	-	-	60,000
Research and Evaluation ^(b)	27,531	25,306	20,303	18,613	18,125
Roads to Recovery	618,064	650,000	800,000	950,000	1,000,000
Regional Australia Level Crossing Program	7,078	2,470	1,500	-	-
Payments to corporate entities ^(c)					
High Speed Rail Authority	29,231	55,102	7,620	-	-
Infrastructure Australia	12,961	13,247	13,421	13,586	13,757
Total expenses for Program 1.1	845,451	825,319	842,844	982,199	1,091,882

- (a) Excludes expenses relating to payments made to and through the states and territories by the Treasury for the Infrastructure Investment Program (Black Spot Projects, Bridges Renewal Program, Developing Northern Australia (Improving Cattle Supply Chains and Northern Australia Roads), Heavy Vehicle Safety and Productivity Program, Major Projects Business Case Fund, National Rail Program, Rail Investment Component, Road Investment Component, Roads of Strategic Importance and Infrastructure Growth Package administered items.
- (b) Previously published as Investment and Roads to Recovery.
- (c) Relates to appropriation for corporate entities provided through the Department.

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure		
Program 1.1 – Infrastructure Investment		
The Infrastructure Investment Program supports economic growth, makes travel safer, increases transport access and supports regional development to improve connectivity for communities and freight. It is delivered in partnership with states, territories, and stakeholders to support nationally significant projects that improve productivity, resilience, liveability and sustainability.		
Key Activities	<ul style="list-style-type: none"> Deliver and manage the Infrastructure Investment Program 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Provide policy advice for funding decisions on infrastructure investment projects, as listed in the Schedules to the National Partnership Agreement on Land Transport Infrastructure Projects ^(a)	Target: Policy advice is high quality, timely and evidence based Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(b)	Provide policy advice on Infrastructure Investment Program Project Assessment Report(s)	Policy advice is high quality, timely and evidence based
Forward Estimates 2025–28	As per 2024–25	Policy advice is high quality, timely and evidence based

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual report.

- (a) This performance measure and target has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (b) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations

Linked programs

Australian Trade and Investment Commission

Programs

- Program 1.2: Programs to Promote Australia’s exporters to expand internationally, attract productive international investment, and grow the visitor economy

Contribution to Outcome 2 made by linked programs

The Department works closely with the Australian Trade and Investment Commission (Austrade) to support tourism demand-driving infrastructure, arts and culture in Australia’s regions, through grants programs and as part of its role in THRIVE 2030.

Services Australia

Programs

- Program 1.1: Strategy and Corporate Enabling
- Program 1.2: Customer Service Delivery
- Program 1.3: Technology and Transformation

Contribution to Outcome 2 made by linked programs

The above linkage relates to payments made by Services Australia on behalf of the Department for the Tasmanian Freight Equalisation Scheme and the Bass Strait Passenger Vehicle Equalisation Scheme.

Budgeted expenses for Outcome 2

This table shows how much the Department 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 2

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.1: Surface Transport					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) ^(a)	262,240	258,098	261,856	255,661	252,114
Special Appropriations					
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	133,537	135,941	154,326	157,157	160,045
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i> ^(b)	600	600	600	600	600
Payments to corporate entities ^(b)	109,311	92,964	94,087	93,037	93,383
Expenses not requiring appropriation in the Budget year ^(c)	6,668	741	-	-	-
Total expenses for Program 2.1	512,356	488,344	510,869	506,455	506,142
Program 2.2: Road Safety					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,660	29,370	18,130	3,040	3,300
Total expenses for Program 2.2	13,660	29,370	18,130	3,040	3,300
Program 2.3: Air Transport					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	32,143	139,936	182,987	89,601	27,026
Payments to corporate entities ^(b)	107,602	41,494	42,007	42,840	43,078
Special Appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i> ^(b)	122,800	128,000	129,000	132,500	136,300
<i>RPAS levy (Special Appropriation) Act 2020</i> ^(b)	1,000	1,000	28,490	28,490	28,490
Expenses not requiring appropriation in the Budget year ^(c)	149,131	80,401	5,332	-	400
Total expenses for Program 2.3	412,676	390,831	387,816	293,431	235,294

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.4 Program Support for Outcome 2					
Departmental expenses					
Departmental appropriation	122,298	186,728	172,632	149,592	161,495
s74 external revenues ^(d)	4,182	3,987	3,987	3,987	4,495
Expenses not requiring appropriation in the Budget year ^(e)	17,495	371	371	1,749	2,901
Total expenses for Program 2.4	143,975	191,086	176,990	155,328	168,891
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	308,043	427,404	462,973	348,302	282,440
Special appropriations	257,937	265,541	312,416	318,747	325,435
Payments to corporate entities ^(b)	216,913	134,458	136,094	135,877	136,461
Expenses not requiring appropriation in the Budget year ^(c)	155,799	81,142	5,332	-	400
Total administered expenses	938,692	908,545	916,815	802,926	744,736
Departmental expenses					
Departmental appropriation	122,298	186,728	172,632	149,592	161,495
s74 external revenues ^(d)	4,182	3,987	3,987	3,987	4,495
Expenses not requiring appropriation in the Budget year ^(e)	17,495	371	371	1,749	2,901
Total departmental expenses	143,975	191,086	176,990	155,328	168,891
Total expenses for Outcome 2	1,082,667	1,099,631	1,093,805	958,254	913,627
Movement of administered funds between years^(f)					
Outcome 2:					
Program 2.1: Surface Transport	(638)	638	-	-	-
Program 2.3: Air Transport	(97,023)	88,300	5,932	2,791	-
Total movement of administered funds	(97,661)	88,938	5,932	2,791	-
Average staffing level (number)					
	2023-24 589	2024-25 697			

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

- (a) Includes estimates for demand driven programs which are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the Government and are not available for alternate uses by the Department.
- (b) Relates to appropriation for corporate entities provided through the Department.
- (c) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (e) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- (f) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.2.2: Program components for Outcome 2

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 2.1: Surface Transport					
Administered expenses:					
Bass Strait Passenger Vehicle Equalisation Scheme ^(a)	63,972	58,332	60,036	61,509	63,046
Freight and Supply Chain Strategy - Freight Data Hub	1,276	638	-	-	-
International Maritime Organization - contribution	340	357	375	394	394
International Transport Forum - contribution	122	123	123	123	123
National Heavy Vehicle Safety Initiatives	4,370	4,488	4,573	4,666	4,763
Real World Testing of Vehicle Efficiency	3,500	3,500	3,500	-	-
Strategic Local Government Asset Assessment Project	4,000	7,500	9,050	5,350	-
Tasmanian Freight Equalisation Scheme ^(a)	179,977	181,969	181,969	181,969	181,969
Tourist and Heritage Operators Rail Safety Regulation	1,638	1,693	1,736	1,782	1,819
New Vehicle Efficiency Standard	9,713	-	-	-	-
ADR Harmonisation Review ^(b)	-	239	-	-	-
Special Appropriations:					
<i>Australian Maritime Safety Authority Act 1990^(b)</i>	133,537	135,941	154,326	157,157	160,045
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993^(b)</i>	600	600	600	600	600
Payments to corporate entities ^(c)					
Australian Maritime Safety Authority	102,278	86,218	87,683	87,453	88,880
National Transport Commission	7,033	6,746	6,404	5,584	4,503
Total expenses for Program 2.1	512,356	488,344	510,869	506,455	506,142
Components for Program 2.2: Road Safety					
Administered expenses:					
Car Safety Ratings Program	3,210	3,270	3,680	3,040	3,300
National Road Safety Action Grants Program	10,450	15,700	14,450	-	-
National Road Safety Campaign	-	10,400	-	-	-
Total expenses for Program 2.2	13,660	29,370	18,130	3,040	3,300

Table 2.2.2: Program components for Outcome 2 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 2.3: Air Transport					
Administered expenses:					
Airport Lessee Companies	1,000	1,000	1,000	1,000	1,000
Automatic Dependent Surveillance - Broadcast (ADS-B) Rebate Program	6,609	2,800	2,800	2,791	-
Emerging Aviation Technologies Programs	8,557	8,359	3,132	-	-
Enhanced Regional Security Screening	10,788	8,761	-	-	-
International Civil Aviation Organization - contribution	3,269	3,449	3,449	3,449	3,449
Hobart Airport Runway	-	60,000	-	-	-
Newcastle Airport International Terminal Upgrade	21,500	32,000	-	-	-
Payment scheme for Airservices Australia's en route charges ^(a)	2,000	2,000	2,000	2,000	2,000
PFAS Airports Investigation Program	33,840	24,861	24,161	12,861	-
Regional Airports Program	35,000	23,263	15,000	20,000	-
Regional Aviation Access	34,779	26,390	39,944	41,319	16,677
Western Sydney Airport - preparatory activities	22,553	26,000	95,873	6,049	4,300
Women in the Aviation Industry	1,379	1,454	1,454	-	-
Special Appropriations:					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i> ^(c)	122,800	128,000	129,000	132,500	136,300
<i>RPAS levy (Special Appropriation) Act 2020</i> ^(c)	1,000	1,000	28,490	28,490	28,490
Payments to corporate entities ^(c)					
Civil Aviation Safety Authority	107,602	41,494	42,007	42,840	43,078
Total expenses for Program 2.3	412,676	390,831	387,816	293,431	235,294

(a) Includes estimates for demand driven programs which are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the Government and are not available for alternate uses by the Department.

(b) See Acronyms for full title.

(c) Relates to appropriation for corporate entities provided through the Department.

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2 – An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations		
Program 2.1 – Surface Transport The surface transport program supports economic growth, makes travel safer and increases transport access through delivering programs, policies and regulation for efficient, sustainable, safer and better-connected road, rail and maritime sectors.		
Key Activities^(a)	<ul style="list-style-type: none"> Support an effective, sustainable and accessible surface transport system through policy advice, programs and regulation Support surface transport decarbonisation, productivity and safety through policy advice, programs and regulation 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Policy advice to support rail safety and productivity reforms (including rail interoperability), and progression towards the implementation of the Heavy Vehicle National Law (HVNL) and Heavy Vehicle Road Reform (HVRRL) proposals ^(b)	Targets: <ol style="list-style-type: none"> Rail policy advice is high quality, timely and evidence based HVRRL and HVNL policy advice is high quality, timely and evidence based Targets expected to be met
	Progress of reforms to support the safe, legal and nationally consistent introduction and uptake of Connected and Automated Vehicles (CAVs) in Australia	Targets: <ol style="list-style-type: none"> The majority of Commonwealth-led actions in the National Land Transport Technology Action Plan (NLTTAP) 2020–23 are completed by the end of 2023 and progress is made towards developing the next iteration of the NLTTAP Progress on a national Automated Vehicle Safety Law (AVSL) and associated in-service framework meets the timeframes set by Infrastructure and Transport Ministers Meetings (ITMM) Targets expected to be met

Year	Performance measures	Expected Performance Results
Current year 2023–24 cont.	Progress implementing the National Freight and Supply Chain Strategy (the Strategy) to 2040	Target: Delivery milestones specified in the Strategy are met for the financial year and a five-year review of the Strategy and Action Plan is commenced Target expected to be met
	Advice on reducing CO ₂ emissions for the transport sector	Target: Policy advice is high quality, timely and evidence-based ^(c) Target expected to be met
	Provide policy advice supporting maritime safety	Target: Policy advice is high quality, timely and evidence-based to support decision making on maritime safety matters Target expected to be met
Year	Performance measures ^(d)	Planned Performance Results
Budget year 2024–25 ^(e)	Provide policy advice relating to: a. heavy vehicle, maritime and rail safety b. surface transport productivity and effectiveness c. <i>surface transport decarbonisation and maritime environment protection</i>	Policy advice is high quality, timely and evidence based
Forward Estimates 2025–28	As per 2024–25	Policy advice is high quality, timely and evidence based

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (b) The performance measure has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (c) Target B of the performance measure has been removed from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (d) New or modified performance measures that reflect new or materially changed programs are shown in italics.
- (e) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

Program 2.2 – Road Safety The road safety program makes travel safer through coordinating a national strategic approach to improving road safety and working to make vehicles safer for all road users.		
Key Activities^(a)	<ul style="list-style-type: none"> • Advise on and deliver better road safety • Administration of the Road Vehicle Standards legislation • Support a safe and accessible transport system 	
Year	Performance measures	Expected Performance Results
Budget Year 2023–24	Progress of the implementation of the <i>National Road Safety Strategy 2021–30 (the Strategy)</i> through delivery of the Australian Government's commitments under the National Road Safety Action Plan 2023–25	Target: Progress on the implementation of Australian Government actions is accepted by Infrastructure and Transport Ministers, as reported through the National Road Safety Annual Progress Report Target expected to be met
	Administration of the Road Vehicle Standards (RVS) legislation	Targets: ^(b) <ol style="list-style-type: none"> 100 per cent of applications are decided within legislative timeframes Target expected to be partially met: A number of applications fell outside of legislative timeframes <ol style="list-style-type: none"> 75 per cent of voluntary recalls are published within the service level agreement of seven days Target not expected to be met: The timeliness of publication of recalls is heavily dependent on suppliers providing responses within seven days
	Delivery of non-infrastructure road safety grants programs to support the implementation of the National Road Safety Action Plan 2023–25 ^(c)	Target: Non-infrastructure road safety grants programs support the priorities of the National Road Safety Action Plan 2023–25 and are delivered in line with the terms of individual grant agreements Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25 ^(d)	Administration of the Road Vehicle Standards legislation	<ol style="list-style-type: none"> 100 per cent of applications are decided within legislative timeframes 75 per cent of voluntary recalls are published within the service level agreement of seven business days
Forward Estimates 2025–28	As per 2024–25	<ol style="list-style-type: none"> 100 per cent of applications are decided within legislative timeframes 75 per cent of voluntary recalls are published within the service level agreement of seven business days

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

(a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.

- (b) Target c. has been removed from the 2023–24 Corporate Plan. Target a. and b. are weighted at 50 per cent each for reporting. Further information will be provided in the 2023–24 Annual Report.
- (c) The performance measure and target have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (d) The department has utilised Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

Program 2.3 – Air Transport The air transport program facilitates investment in aviation infrastructure, ensures the aviation industry operates within a clear and robust regulatory framework, and ensures Australian businesses and consumers have access to competitive international and domestic air services, and access to regional and remote areas.		
Key Activities	<ul style="list-style-type: none"> Lead the design of the Western Sydney Airport flight paths Manage domestic aviation programs and regulation Administer effective domestic aviation safety policy Support a safe and accessible transport system 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Development and Environmental Assessment of Preliminary Flight Paths for Western Sydney International (Nancy-Bird Walton) Airport (WSI)	Targets: a. Release of the draft Environmental Impact Statement (EIS) for WSI's preliminary flight paths — September/October 2023 b. Release of the Public Submissions Report — March/April 2024, subject to further planning and decision by Minister Targets expected to be partially met: The timing of the release of the Public Submission Report is pending regulatory advice
	Percentage of Master Plans and Major Development Plans processed for federally leased airports within statutory timeframes	Target: 100 per cent of Master Plans and Major Development Plans are assessed and submitted to the Minister with sufficient time for consideration and decision within statutory timeframes in each financial year Target expected to be met
	Performance of the Regional Airports Program (RAP) and the Remote Airstrip Upgrade (RAU) program	Target: RAP and RAU projects are completed in line with their funding agreements Target expected to be met
	Remote Air Services Subsidy (RASS) Scheme performance as indicated by eligible and approved communities in remote and isolated areas of Australia having access to a regular air transport service for the carriage of passengers and goods ^(a)	Target: All approved communities are admitted and maintained in the RASS Scheme Target expected to be met
	The number of per-fluoroalkyl and poly-fluoroalkyl substances (PFAS) investigations commenced at civilian airports ^{(b)(c)}	Target: The department has executed contracts with expert contaminated land consultants to undertake PFAS investigations at 16 civilian airports ^{(d)(e)} Target expected to be met

Year	Performance measures	Planned Performance Results
Current year 2023–24 cont.	Contribute to a reduction in the number of aviation fatalities per 100,000 people for the current years 10-year average	Target: The current rolling 10-year average aviation fatalities is maintained or reduced Target expected to be met ^(f)
Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(g)	Development and Environmental Assessment of Preliminary Flight Paths for Western Sydney International (Nancy-Bird Walton) Airport	Publish the Final Environmental Impact Statement, including the Public Submission Report in Quarter 4, 2024
	Percentage of Master Plans and Major Development Plans processed for leased federal airports within statutory timeframes	100 per cent of Master Plans and Major Development Plans are assessed and submitted to the Minister with sufficient time for consideration and decision within statutory timeframes in each financial year
Forward Estimates 2025–28	As per 2024–25	100 per cent of Master Plans and Major Development Plans are assessed and submitted to the Minister with sufficient time for consideration and decision within statutory timeframes in each financial year

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) This will be the final year of reporting for this performance measure.
- (b) 'Commenced' means contracts are executed within the financial year. 'Civilian airports' means the airports listed on the department's website, which are currently participating in the PFAS Airports Investigation Program.
- (c) The performance measure is a proxy measure and will be updated to reflect the status of investigation in forward reporting years.
- (d) The department will engage expert contaminated land consultants to commence PFAS investigations at 16 airports in the 2023–24 financial year. PFAS investigations at each airport are anticipated to take two to three years on average to complete.
- (e) The target for this measure has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (f) Data from 2023–24 will be used as a baseline for determining future targets.
- (g) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Strengthening the sustainability, capacity and diversity of Australia’s cities and regions, including northern Australia including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance

Linked programs

<p>Department of Climate Change, Energy, the Environment and Water Programs</p> <p>Program 1.1: Reducing Australia’s greenhouse gas emissions</p> <p>Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</p> <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department supports environmental, climate change and recyclables market initiatives through the delivery of commitments under City and Regional Deals.</p>
<p>Department of Education Programs</p> <ul style="list-style-type: none">• Program 2.3: Higher Education Support <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Education is funding the construction of a new university campus in Launceston, the centrepiece of the Launceston City Deal.</p>
<p>The Treasury Programs</p> <ul style="list-style-type: none">• Program 1.4: Commonwealth-State Financial Relations <p>Contribution to Outcome 3 made by linked programs</p> <p>The above linkage relates to National Partnership Payments which are paid through the Department of the Treasury as part of the Federation Funding Agreements Framework.</p>

Budgeted expenses for Outcome 3

This table shows how much the Department 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 2.3.1: Budgeted expenses for Outcome 3

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 3.1: Regional development					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	382,115	953,098	1,087,884	243,359	23,437
Expenses not requiring appropriation in the Budget year ^(a)	255,314	459,536	118,023	-	-
Total expenses for Program 3.1	637,429	1,412,634	1,205,907	243,359	23,437
Program 3.2: Local government					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	390	279	250,000	-	-
Other services (Appropriation Bill No. 2)	369,610	269,721	20,000	-	-
Special Appropriations <i>Local Government (Financial Assistance) Act 1995</i>	8,678	3,270,953	3,425,672	3,557,561	3,697,371
Expenses not requiring appropriation in the Budget year ^(a)	431,050	42,100	-	-	-
Total expenses for Program 3.2	809,728	3,583,053	3,695,672	3,557,561	3,697,371
Program 3.3: Cities					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	100	138,000	170,000	50,000	-
Expenses not requiring appropriation in the Budget year ^(a)	482	3,208	-	-	-
Total expenses for Program 3.3	582	141,208	170,000	50,000	-
Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,997	4,110	4,110	-	-
Payments to corporate entities ^(b)	21,295	21,782	22,255	22,806	23,066
Expenses not requiring appropriation in the Budget year ^(c)	116,708	181,758	320,258	518,293	476,364
Total expenses for Program 3.4	149,000	207,650	346,623	541,099	499,430

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 3.5 Program Support for Outcome 3					
Departmental expenses					
Departmental appropriation	83,677	83,532	64,864	52,793	45,656
Expenses not requiring appropriation in the Budget year ^(d)	3,856	-	-	-	-
Total expenses for Program 3.5	87,533	83,532	64,864	52,793	45,656
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	393,602	1,095,487	1,511,994	293,359	23,437
Other services (Appropriation Bill No. 2)	369,610	269,721	20,000	-	-
Special Appropriations	8,678	3,270,953	3,425,672	3,557,561	3,697,371
Payments to corporate entities ^(b)	21,295	21,782	22,255	22,806	23,066
Expenses not requiring appropriation in the Budget year ^{(a)(c)}	803,554	686,602	438,281	518,293	476,364
Total administered expenses	1,596,739	5,344,545	5,418,202	4,392,019	4,220,238
Departmental expenses					
Departmental appropriation	83,677	83,532	64,864	52,793	45,656
Expenses not requiring appropriation in the Budget year ^(d)	3,856	-	-	-	-
Total departmental expenses	87,533	83,532	64,864	52,793	45,656
Total expenses for Outcome 3	1,684,272	5,428,077	5,483,066	4,444,812	4,265,894
Movement of administered funds between years^(e)					
Outcome 3:					
Program 3.1: Regional Development	(511,187)	345,185	133,859	32,143	-
Program 3.3: Cities	(3,208)	3,208	-	-	-
Total movement of administered funds	(514,395)	348,393	133,859	32,143	-
Average staffing level (number)					
	2023-24 405	2024-25 417			

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

- (a) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to concessional loans, accruals, payments made from prior year appropriations and other non-cash expenses.
- (b) Relates to appropriation for corporate entities provided through the Department.
- (c) 'Expenses not requiring appropriation relate to expenses associated with the concessional loans proposed under the Northern Australia Infrastructure Facility.
- (d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses and excludes right of use assets.
- (e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.3.2: Program components for Outcome 3

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 3.1: Regional development					
Administered expenses:					
Barkly Regional Deal	9	180	-	-	-
Building Better Regions Fund	175,030	140,517	-	-	-
Community Development Grants Programme	263,399	339,987	177,268	-	-
Drought Communities Programme Extension	5,736	-	-	-	-
Growing Regions	-	210,000	390,000	-	-
Investing in our Communities Program	67,477	145,185	83,506	14,447	-
Mossman Mill	2,356	-	-	-	-
Regional Precincts and Partnerships Program	-	250,000	150,000	-	-
Priority Community Infrastructure Program	62,376	292,706	382,753	205,979	-
Regional Development Australia Committees	21,049	21,909	22,380	22,933	23,437
Regional Growth Fund	8,063	-	-	-	-
Regionalisation and Decentralisation Policy - Research and Development Program	10,934	10,150	-	-	-
Stronger Communities Programme	19,000	-	-	-	-
Supporting Regional Australia Institute	2,000	2,000	-	-	-
Total expenses for Program 3.1	637,429	1,412,634	1,205,907	243,359	23,437
Components for Program 3.2: Local government					
Administered expenses:					
Local Roads and Community Infrastructure	781,050	292,100	250,000	-	-
Supplementary Funding for South Australian Roads	20,000	20,000	20,000	-	-
Special Appropriations					
<i>Local Government (Financial Assistance) Act 1995</i>	8,678	3,270,953	3,425,672	3,557,561	3,697,371
Total expenses for Program 3.2	809,728	3,583,053	3,695,672	3,557,561	3,697,371

Table 2.3.2: Program components for Outcome 3 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 3.3: Cities					
Administered expenses:					
Support for City Deals	373	3,208	-	-	-
Thriving Suburbs	-	80,000	120,000	-	-
Urban Precincts and Partnerships Program	-	50,000	50,000	50,000	-
Western Sydney City Deal	209	-	-	-	-
Bruce Precinct Masterplan	-	8,000	-	-	-
Total expenses for Program 3.3	582	141,208	170,000	50,000	-
Components for Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses:					
Northern Australia Development Program	40,306	4,718	4,718	-	-
Northern Australia Infrastructure Facility	87,399	181,150	319,650	518,293	476,364
Payments to corporate entities ^(a) Northern Australia Infrastructure Facility	21,295	21,782	22,255	22,806	23,066
Total expenses for Program 3.4	149,000	207,650	346,623	541,099	499,430

(a) Relates to appropriation for corporate entities provided through the Department.

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3 – Strengthening the sustainability, capacity and diversity of Australia's cities and regions including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance		
Program 3.1 – Regional Development The regional development program supports regional development and local communities through regionally focused stakeholder consultation and engagement, research, policy development and program delivery activities to create jobs, drive regional economic growth and build stronger regional communities.		
Key Activities	<ul style="list-style-type: none"> • Deliver programs to support regional development and local governments • Advise on and deliver commitments to enhance Australia's cities and towns 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Performance in delivering regional programs indicated through projects contracted, completed and funds expended for: ^(a) <ul style="list-style-type: none"> a. Community Development Grants (CDG) b. Stronger Communities Programme (SCP) c. Building Better Regions Fund (BBRF) 	Performance measure removed
	Establishment and implementation of the regional Precincts and Partnerships Program (rPPP) within agreed timeframes ^(b)	Target: Program is opened ^(c) Target expected to be partially met The department anticipates delayed delivery of components of these programs for the 2023–24 financial year

Year	Performance measures	Expected Performance Results
Current year 2023–24 cont.	Delivery of City and Regional Deal (Deals) project components are measured against the objectives and timelines set out in Implementation Plans and funding agreements as reported by Delivery Partners ^(d)	Performance measure removed
Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(e)	Delivery of the Regional Precincts and Partnerships Program (rPPP), following consultation on program design, within agreed timeframes	Funding for completed milestones under rPPP is expended based on evidence and within agreed timeframes
Forward Estimates 2025–28	As per 2024–25	Funding for completed milestones under rPPP is expended based on evidence and within agreed timeframes

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) The performance measure has been removed from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (b) The performance measure and target have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (c) 'Program is Opened' means guidelines are published on the department's website.
- (d) The performance measure has been removed from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (e) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

Program 3.2 – Local Government		
The local government program supports regional development and local communities through delivery of policy advice to the Australian Government and financial assistance to local governments to strengthen local government capacity and better support local communities.		
Key Activity	<ul style="list-style-type: none"> Deliver programs to support regional development and local government 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Financial assistance is provided to local government in accordance with the <i>Local Government (Financial Assistance) Act 1995</i> consisting of: <ol style="list-style-type: none"> a general-purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis) an identified local road component which is distributed between the states and territories according to fixed historical shares 	Target: Funding is provided on time and aligned with the budget appropriation Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(a)	Financial assistance is provided to local government in accordance with the <i>Local Government (Financial Assistance) Act 1995</i> consisting of: <ol style="list-style-type: none"> a general-purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis) an identified local road component which is distributed between the states and territories according to fixed historical shares 	Funding is provided on time and aligned with the budget appropriation
Forward Estimates 2025–28	As per 2024–25	Funding is provided on time and aligned with the budget appropriation

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

(a) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in its 2024–25 Corporate Plan.

Program 3.3 – Cities The cities program supports the development of more liveable and productive cities through programs and policies that support jobs and economic growth, manage population pressures and reduce congestion.		
Key Activities^(a)	<ul style="list-style-type: none"> Advise on and deliver commitments to enhance Australia's cities and towns Work with Queensland to deliver infrastructure for the Brisbane 2032 Olympics and Paralympic Games 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Establishment and implementation of the urban Precincts and Partnerships Program (uPPP) within agreed timeframes	Target: Program is established within agreed timeframes in preparation for grant funding which will commence from 2024–25 Target expected to be partially met The department anticipates delayed delivery of components of these programs for the 2023–24 financial year
	Establishment and implementation of the Thriving Suburbs program to support investment in community infrastructure ^(b)	Target: Program is established within agreed timeframes in preparation for grant funding which will commence from 2024–25 Target expected to be partially met The department anticipates delayed delivery of components of these programs for the 2023–24 financial year
Year	Performance measures ^(c)	Planned Performance Results
Budget year 2024–25 ^(d)	<i>Provide policy advice on Brisbane 2032 Olympic and Paralympic venue infrastructure projects</i>	Policy advice is high quality, timely and evidence based
Forward Estimates 2025–28	As per 2024–25	Policy advice is high quality, timely and evidence based

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (b) The performance measure and target have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (c) New or modified performance measures that reflect new or material changes are shown in italics.
- (d) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in its 2024–25 Corporate Plan.

Program 3.4 – Growing a Stronger Northern Australian Economy		
Our North, Our Future: 2021-2026 – Targeted Growth is the Government's next five-year strategic plan for developing Northern Australia. From 2021-2026 the Government will invest in transformational and enabling projects through a whole-of-government approach, in partnership with state and territory governments.		
Key Activities	<ul style="list-style-type: none"> Progress key initiatives and monitor whole-of-government implementation of the Northern Australia agenda 	
Year	Performance measures	Expected Performance Results
Current year 2023–24	Percentage of Northern Australia Infrastructure Facility (NAIF) proposal notices processed for Ministerial consideration within statutory timeframes	Target: 100 per cent of proposal notices received within the financial year are processed within statutory timeframes ^(a) Target expected to be met
Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(b)	Percentage of Northern Australia Infrastructure Facility (NAIF) proposal notices received within the financial year processed for Ministerial consideration within statutory timeframes	100 per cent of proposal notices received within the financial year are processed within statutory timeframes
Forward Estimates 2025–28	As per 2024–25	100 per cent of proposal notices received within the financial year are processed within statutory timeframes

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) The target has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (b) The department has utilised Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories

Budgeted expenses for Outcome 4

This table shows how much the Department 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 2.4.1: Budgeted expenses for Outcome 4

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 4.1: Services to territories					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	244,883	195,880	188,880	190,878	194,697
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	1,200	1,200	1,200	1,200	1,200
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	19,165	19,316	19,858	19,861	19,861
Expenses not requiring appropriation in the Budget year ^(a)	43,956	36,859	35,470	36,859	36,859
Total expenses for Program 4.1	309,204	253,255	245,408	248,798	252,617
Program 4.2 Program Support for Outcome 4					
Departmental expenses					
Departmental appropriation	35,340	30,816	31,247	30,439	30,660
Expenses not requiring appropriation in the Budget year ^(b)	1,348	-	-	-	-
Total expenses for Program 4.2	36,688	30,816	31,247	30,439	30,660

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	244,883	195,880	188,880	190,878	194,697
Special Accounts	20,365	20,516	21,058	21,061	21,061
Expenses not requiring appropriation in the Budget year ^(a)	43,956	36,859	35,470	36,859	36,859
Total administered expenses	309,204	253,255	245,408	248,798	252,617
Departmental expenses					
Departmental appropriation	35,340	30,816	31,247	30,439	30,660
Expenses not requiring appropriation in the Budget year ^(b)	1,348	-	-	-	-
Total departmental expenses	36,688	30,816	31,247	30,439	30,660
Total expenses for Outcome 4	345,892	284,071	276,655	279,237	283,277
	2023-24	2024-25			
Average staffing level (number)	135	138			

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

- (a) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- (b) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

Table 2.4.2: Program components of Outcome 4

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 4.1: Services to territories					
Administered expenses:					
ACT Government - national capital functions	2,103	2,167	2,215	2,259	2,304
Depreciation and amortisation	36,859	36,859	36,859	36,859	36,859
Norfolk Island - Commonwealth administration	1,169	1,206	1,231	1,256	1,281
Norfolk Island - Kingston and Arthur's Vale historic area	2,863	2,952	3,020	3,080	3,142
Office of Administrator, Northern Territory	453	467	477	487	497
Services to Indian Ocean Territories ^(a)	140,319	106,823	107,876	111,046	113,268
Services to Jervis Bay Territory ^(a)	10,770	6,093	7,493	6,266	6,391
Services to Norfolk Island ^(a)	94,303	76,172	65,179	66,484	67,814
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	1,200	1,200	1,200	1,200	1,200
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	19,165	19,316	19,858	19,861	19,861
Total expenses for Program 4.1	309,204	253,255	245,408	248,798	252,617

(a) See also expenses associated with the Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023.

Table 2.4.3: Performance measures for Outcome 4

Table 2.4.3 details the performance measures for each program associated with Outcome 4. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 4 – Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories		
Program 4.1 – Services to Territories The services to territories program provide good governance and service delivery in the Australian territories, including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories.		
Key Activities^(a)	<ul style="list-style-type: none"> Ensuring governance and legislative arrangements are fit-for-purpose to support delivery of services and programs to Australia's non-self-governing Territories Provide essential infrastructure, fund and deliver services to residents of the external territories (Norfolk Island and the Indian Ocean Territories) and the Jervis Bay Territory 	
Year	Performance measures	Expected Performance Results
Current year 2023–24 ^(b)	Evaluation of legal and governance arrangements in the territories to continue to administer essential services	Target: Policy advice is high quality, timely and evidence based Target expected to be met
	Advice on delivery of essential infrastructure and services, such as, health and education to non-self-governing territory communities	Target: Policy advice is high quality, timely and evidence based Target expected to be met

Year	Performance measures	Planned Performance Results
Budget year 2024–25 ^(c)	Advice on governance and legislative arrangements in Australia's non-self-governing Territories	Policy advice is high quality, timely and evidence based
Forward Estimates 2025–28	As per 2024–25	Policy advice is high quality, timely and evidence based

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (b) The measures and targets have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (c) The department has utilised the Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

2.5 Budgeted expenses and performance for Outcome 5

Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services

Linked programs

Australian Communications and Media Authority (ACMA)

Programs

- Program 1.1: Communications regulation, planning and licensing
- Program 1.2: Consumer safeguards, education and information

Contribution to Outcome 5 made by linked programs

As the regulator of the media and communications sector, the ACMA is responsible for enforcing compliance with the Universal Service Obligation (USO) and emergency call services requirements, recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the *Telecommunications Act 1997* and costs related to the management of Australia's membership and engagement with the International Telecommunications Union (ITU), from licence carriers under the *Telecommunications (Carrier Licence Charges) Act 1997*. The ACMA is also responsible for administering the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999*.

The Treasury

Programs

- Program 1.4 – Commonwealth-State Financial Relations

Contribution to Outcome 5 made by linked programs

The Government will make National Partnership Payments to States and Territories to provide the Government's Regional Roads Australia Mobile Program - Pilot Programs.

Budgeted expenses for Outcome 5

This table shows how much the Department 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 2.5.1: Budgeted expenses for Outcome 5

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 5.1: Digital Technologies and Communications Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	325,725	389,401	270,376	278,218	150,786
Special Accounts					
Public Interest					
Telecommunications Services					
Special Account					
National Relay Service	20,000	20,000	20,000	20,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	22,250	22,250	22,250	22,250	22,250
Payments to corporate entities ^(a)	1,472,507	1,544,453	1,585,156	1,590,262	1,626,248
Expenses not requiring appropriation in the Budget year ^(b)	809,701	877,815	931,058	870,100	901,654
Total expenses for Program 5.1	2,920,183	3,123,919	3,098,840	3,050,830	2,990,938
Program 5.2 Program Support for Outcome 5					
Departmental expenses					
Departmental appropriation	81,136	86,868	75,252	64,889	65,956
s74 external revenues ^(c)	2,917	2,049	2,049	2,049	2,049
Special Accounts					
Public Interest					
Telecommunications Services					
Special Account	4,086	4,046	4,046	4,046	4,046
Expenses not requiring appropriation in the Budget year ^(d)	8,902	4,557	3,710	1,371	219
Total expenses for Program 5.2	97,041	97,520	85,057	72,355	72,270
Outcome 5 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	325,725	389,401	270,376	278,218	150,786
Special accounts	312,250	312,250	312,250	312,250	312,250
Payments to corporate entities ^(a)	1,472,507	1,544,453	1,585,156	1,590,262	1,626,248
Expenses not requiring appropriation in the Budget year ^(b)	809,701	877,815	931,058	870,100	901,654
Total administered expenses	2,920,183	3,123,919	3,098,840	3,050,830	2,990,938

Table 2.5.1: Budgeted expenses for Outcome 5 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	81,136	86,868	75,252	64,889	65,956
74 external revenues ^(c)	2,917	2,049	2,049	2,049	2,049
Special accounts	4,086	4,046	4,046	4,046	4,046
Expenses not requiring appropriation in the Budget year ^(d)	8,902	4,557	3,710	1,371	219
Total departmental expenses	97,041	97,520	85,057	72,355	72,270
Total expenses for Outcome 5	3,017,224	3,221,439	3,183,897	3,123,185	3,063,208
Movement of administered funds between years^(e)	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 5:					
Program 5.1: Digital Technologies and Communications	(75,939)	39,433	33,172	3,334	-
Total movement of administered funds between years	(75,939)	39,433	33,172	3,334	-
Average staffing level (number)	2023-24 359	2024-25 408			

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

- (a) Relates to appropriation for corporate entities provided through the Department.
- (b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- (c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- (e) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds. Amounts do not include nfp items.

Table 2.5.2: Program components of Outcome 5

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 5.1: Digital Technologies and Communications Services					
Administered expenses:					
Age Assurance Trial	-	6,500	-	-	-
Amplifying Australia's Voice in the Pacific	5,675	5,675	5,675	5,675	-
Better Connectivity Plan for Regional and Rural Australia ^(a)	101,803	228,449	171,304	107,590	-
Boost Education Opportunities for Families with No Home Internet	4,500	-	-	-	-
Cellular Broadcast Technologies ^(b)	nfp	nfp	-	-	-
Community Broadcasting Program	21,893	22,587	22,981	23,535	24,053
Connecting Northern Australia	36,854	9,213	-	-	-
Consumer Representation Grants Program	2,677	2,721	2,779	2,847	2,909
International Organisation Contributions	7,665	7,683	7,683	7,683	7,683
Journalist (Cadetship and Training)	457	-	-	-	-
Mobile Black Spot Program	17,523	45,893	26,526	15,562	-
News Media Assistance Program	3,100	-	-	-	-
Online Safety Campaign	3,820	41	-	-	-
Peri-Urban Mobile Program	701	30,498	22,771	7,859	-
Regional Backbone Blackspots Program	7,925	7,925	7,925	7,925	7,925
Regional Broadband Scheme	840,294	874,058	931,751	969,642	1,009,870
Regional Broadcasting ^(c)	nfp	nfp	nfp	nfp	nfp
Regional Connectivity	74,338	18,585	-	-	-
Safe Kids are eSmart Kids	1,883	2,078	2,039	-	-
Strengthening Telecommunications Against Natural Disasters ^(d)	368	4,560	-	-	-
Supporting Media Literacy in CALD Communities	750	750	-	-	-
Supporting the Australian Associated Press	3,200	-	-	-	-

Table 2.5.2: Program components of Outcome 5 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 5.1: Digital Technologies and Communications Services					
Special Accounts					
Public Interest Telecommunications Services Special Account					
National Relay Service	20,000	20,000	20,000	20,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	22,250	22,250	22,250	22,250	22,250
Payments to corporate entities ^(e)					
Australian Broadcasting Corporation	1,137,568	1,196,101	1,229,214	1,225,444	1,253,404
Special Broadcasting Service Corporation	334,939	348,352	355,942	364,818	372,844
Total expenses for Program 5.1	2,920,183	3,123,919	3,098,840	3,050,830	2,990,938

- (a) Includes funding for the Mobile Black Spot Program, improving communications resilience, on-farm connectivity, a national audit of mobile coverage, extension of the Regional Tech Hub and First Nations Digital Inclusion.
- (b) 'nfp' figures are not for publication due to commercial sensitivity, and are not included in totals.
- (c) Includes funding to support Sustaining Remote and First Nations Broadcasting Services, an extension of funding for the Viewer Access Satellite Television (VAST) service from 2024-25 and additional funding for the Eastern VAST service in 2023-24. 'nfp' figures are not for publication due to commercial sensitivity, and are not included in totals.
- (d) Includes funding for the Mobile Network Hardening Program (MNHP) Round 1.
- (e) Relates to appropriation for corporate entities that is provided through the Department.

Table 2.5.3: Performance measures for Outcome 5

Table 2.5.3 details the performance measures for each program associated with Outcome 5. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 5 – Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services		
Program 5.1 – Digital Technologies and Communications Services To provide an environment in which all Australians can access and benefit from digital technologies and communications services, supporting inclusiveness and sustainable economic growth.		
Key Activities^(a)	<ul style="list-style-type: none"> • Provide advice to the government on, and deliver, communications programs, including in regional and remote Australia • Providing effective and inclusive communications services and technologies • Advise on the news, broadcasting and media industry • Advise on harmful online and digital content and activities 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Total amount of new and improved mobile coverage delivered through the Mobile Black Spot Program and the Peri-Urban Mobile Program	Target: For each program ≥90 per cent of total contracted coverage (i.e. the combined total of new and improved handheld coverage) is delivered by assets for which asset completion reports are received and approved in the financial year Target expected to be met
	Percentage of new and improved contracted outcomes delivered through the Regional Connectivity Program and connecting Northern Australia ^(b)	Target: ≥90 per cent of total contracted outcomes (i.e. new and improved coverage, or relevant key service improvement metric) are delivered by assets for which completion reports are received and approved Target expected to be substantially met
	Provision of the Viewer Access Satellite Television (VAST) services ^(c)	Target: In each financial year, commercial free-to-air satellite television services are provided in accordance with the legislative and contractual arrangements Target expected to be met
	Affordability of telecommunications services (mobile and fixed) on offer ^(d)	Performance measure removed

Year	Performance measures	Expected Performance Results
Current year 2023–24 cont.	<p>Access to communications for people with a disability, indicated through:</p> <ul style="list-style-type: none"> a. National Relay Service (NRS) performance b. audio description implementation by the national broadcasters. This is a narrated sound track provided by the ABC and SBS for specific TV shows to provide accessibility to blind or vision impaired people c. broadcaster captioning compliance. This is a legislative requirement for all broadcasters for deaf and hearing-impaired people. There are different obligations for free to air broadcasters and pay TV. The ACMA is the regulator for these obligations and releases compliance data every year 	<p>Targets: Reporting in each financial year indicates access is maintained or improved</p> <ul style="list-style-type: none"> a. NRS: Provider meets or exceeds contractual service levels b. Audio description: National broadcasters provide more than 30 hours per week, on average, of audio described content c. Captioning: Broadcasters meet or exceed statutory captioning obligations <p>Targets expected to be substantially met</p>
	Classification decisions are published in line with legislative requirements ^(e)	<p>Target: 100 per cent of relevant classification decisions made by the Classification Board and Classification Review Board are published on the National Classification Database (NCD)</p> <p>Target expected to be substantially met</p>
Year	Performance measures	Planned Performance Results
Budget year 2024–25	Provide policy advice about the news, broadcasting and media industry	Policy advice is high quality, timely and evidence based
	Total amount of new and improved mobile coverage delivered through the Mobile Black Spot Program, Peri-Urban Mobile Program	For each program ≥90 per cent of total contracted coverage (i.e. the combined total of new and improved handheld coverage) is delivered by assets for which asset completion reports are received and approved in the financial year
	Percentage of new and improved contracted outcomes delivered through the Regional Connectivity Program	≥90 per cent of total contracted outcomes (i.e. new and improved coverage, or relevant key service improvement metric) are delivered by assets for which completion reports are received and approved in the financial year

Year	Performance measures	Planned Performance Results
Budget year 2024–25 cont.	<p>Accessible communication services for Australians, through:</p> <ul style="list-style-type: none"> a. National Relay Service (NRS) b. audio description services c. broadcaster captioning compliance 	<ul style="list-style-type: none"> a. NRS: Provider meets or exceeds contractual service levels b. Audio description: National broadcasters provide more than 30 hours per week, on average, of audio described content c. Captioning: Broadcasters meet or exceed statutory captioning obligations
Forward Estimates 2025–28	As per 2024–25	Policy advice is high quality, timely and evidence based
	As per 2024–25	For each program ≥90 per cent of total contracted coverage (i.e. the combined total of new and improved handheld coverage) is delivered by assets for which asset completion reports are received and approved in the financial year
	As per 2024–25	≥90 per cent of total contracted outcomes (i.e. new and improved coverage, or relevant key service improvement metric) are delivered by assets for which completion reports are received and approved in the financial year
	As per 2024–25	<ul style="list-style-type: none"> a. Provider meets or exceeds contractual service levels b. National broadcasters provide more than 30 hours per week, on average, of audio described content c. Broadcasters meet or exceed statutory captioning obligations

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (b) The performance measure has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (c) This will be the final year of reporting for this performance measure.
- (d) The performance measure has been removed from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (e) The performance measure and target have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.

2.6 Budgeted expenses and performance for Outcome 6

Outcome 6: Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression

Budgeted expenses for Outcome 6

This table shows how much the Department 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 2.6.1: Budgeted expenses for Outcome 6

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 6.1: Arts and Cultural Development					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	291,692	311,488	286,630	282,381	275,893
Special accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities ^(a)	595,515	649,339	667,773	692,562	710,128
Expenses not requiring appropriation in the Budget year ^(b)	1,632	1,889	1,889	1,889	1,790
Total expenses for Program 6.1	889,339	963,216	956,792	977,332	988,311
Program 6.2 Program Support for Outcome 6					
Departmental expenses					
Departmental appropriation	55,673	53,029	51,175	52,003	52,131
s74 External Revenue ^(c)	8,973	9,330	9,330	9,330	7,682
Special accounts					
Art Rental Special Account	2,982	2,982	2,982	2,982	2,982
Indigenous Repatriation Special Account	706	706	706	706	706
Services for Other Entities and Trust Money Special Account	394	392	392	392	392
Total expenses for Program 6.2	68,728	66,439	64,585	65,413	63,893

Table 2.6.1: Budgeted expenses for Outcome 6 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 6 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	291,692	311,488	286,630	282,381	275,893
Special accounts	500	500	500	500	500
Payments to corporate entities ^(a)	595,515	649,339	667,773	692,562	710,128
Expenses not requiring appropriation in the Budget year ^(b)	1,632	1,889	1,889	1,889	1,790
Total administered expenses	889,339	963,216	956,792	977,332	988,311
Departmental expenses					
Departmental appropriation	55,673	53,029	51,175	52,003	52,131
s74 external revenues ^(c)	8,973	9,330	9,330	9,330	7,682
Special accounts	4,082	4,080	4,080	4,080	4,080
Total departmental expenses	68,728	66,439	64,585	65,413	63,893
Total expenses for Outcome 6	958,067	1,029,655	1,021,377	1,042,745	1,052,204
	2023-24	2024-25			
Average staffing level (number)	246	247			

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

- (a) Relates to appropriation for corporate entities that is provided through the Department.
- (b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to expenses recovered from industry, accruals, payments made from prior year appropriations and other non-cash expenses.
- (c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.6.2: Program components of Outcome 6

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Components for Program 6.1: Arts and Cultural Development					
Administered expenses:					
Arts and Cultural Development	3,044	4,444	4,887	6,189	4,969
Arts Training	31,561	45,368	45,533	47,686	50,901
Australian Music	6,979	7,700	-	-	-
Collections	13,977	14,433	14,107	14,066	14,339
Depreciation and Amortisation	2,389	2,389	2,389	2,389	2,389
Film and Television	135,468	131,096	104,496	93,653	81,690
Indigenous Arts, Languages and Repatriation	62,792	68,931	77,240	78,880	81,078
Lending Rights	27,063	28,618	29,254	30,553	31,224
Regional Arts	10,051	10,398	10,613	10,854	11,093
Special Accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities ^(a)					
Australian Film, Television and Radio School	24,283	27,944	28,377	29,628	35,866
Australian National Maritime Museum	27,029	24,882	24,994	26,382	26,725
Creative Australia ^(b)	257,974	289,649	311,293	326,796	333,028
National Film and Sound Archive of Australia	37,270	40,839	41,967	42,904	43,693
National Gallery of Australia	66,003	69,917	72,782	73,574	71,913
National Library of Australia	75,948	86,219	77,019	79,072	81,752
National Museum of Australia	53,768	55,192	55,509	56,965	58,500
National Portrait Gallery of Australia	18,648	19,181	19,524	20,082	20,589
Old Parliament House	21,702	22,290	22,930	23,575	24,320
Screen Australia	12,890	13,226	13,378	13,584	13,742
Total expenses for Program 6.1	889,339	963,216	956,792	977,332	988,311

(a) Relates to appropriation for corporate entities provided through the Department.

(b) Formerly Australia Council.

Table 2.6.3: Performance measures for Outcome 6

Table 2.6.3 details the performance measures for each program associated with Outcome 6. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 6 – Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression		
Program 6.1 – Arts and Cultural Development To provide an environment in which all Australians can access and benefit from creative experiences and culture, supporting inclusiveness and growth in Australia’s creative sector, and protecting and promoting Australian content and culture.		
Key Activities^(a)	<ul style="list-style-type: none"> Deliver policy and programs that support the cultural and creative sectors and enable all Australians to access and participate in cultural and creative activities 	
Year	Performance measures	Expected Performance Results
Current year 2023–24 ^(b)	Effectiveness of the current Australian content framework	Target: Policy advice is high quality, timely and evidence based ^(c) Target expected to be met
	Progress against the development, release and implementation of the Arts and Disability Associated Plan	Target: The Arts and Disability Associated Plan is released Target expected to be substantially met
	Number of students completing courses at national performing arts training organisations	Target: ≥900 students in each calendar year Target expected to be met
	Number of payments made to claimants (including authors, illustrators and publishers) through lending rights	Target: ≥17,000 payments to claimants in each financial year Target expected to be met
	Number of Indigenous Art Centres funded through the Indigenous Visual Arts Industry Support (IVAIS) program	Target: ≥80 Indigenous Art Centres in the financial year Target expected to be met

Year	Performance measures	Expected Performance Results
Current year 2023–24 cont.	Support the repatriation of Aboriginal and Torres Strait Islander ancestral remains (ancestors) and secret sacred objects (objects) through: ^(d) a. new agreements to repatriate ancestors from overseas b. ancestors and/or objects repatriated to their community c. ancestors repatriated to Australia with no known community	No target. Internationally, activities are responsive to international negotiations and community consultations. Domestically, activities are responsive to demand from the funding recipients and community consultations supported through the Indigenous Repatriation Program — Museum Grants (Museum Grants)
	Reach of Indigenous languages and Arts (ILA) activities (excluding visual arts) that support Aboriginal and Torres Strait Islander people to express, preserve and maintain their cultures: ^(e) a. People attending an Indigenous language activity b. People attending an Indigenous arts activity	No target. Results are expected to be variable over time, given the variety of Indigenous languages and arts activities funded through an annual open competitive grant opportunity
Year	Performance measures ^(f)	Planned Performance Results
Budget year 2024–25 ^(g)	<i>Contribute to the delivery of actions within Revive, the National Cultural Policy 2023–2027 (Revive)</i>	50 per cent of the 54 <i>Revive</i> Actions and components held by the Office for the Arts delivered
	<i>Administered grants are paid within a timely manner</i>	90 per cent of payments are paid within 20 days from the receipt of a correctly rendered invoice
Forward Estimates 2025–28	As per 2024–25	60 per cent of the 54 <i>Revive</i> Actions and components held by the Office for the Arts delivered
	As per 2024–25	90 per cent of payments are paid within 20 calendar days from the receipt of a correctly rendered invoice

The department has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023–24 Corporate Plan. Selected 2023–24 non-financial performance information has been amended and/or removed. Further explanation will be provided in the department's 2023–24 Annual Report.

- (a) Key activities have been updated from the 2023–24 Corporate Plan. Further information will be provided in the 2024–25 Corporate Plan.
- (b) This is the last year of reporting against these performance measures individually. The department is in the process of consolidating performance measures for the 2024–25 Corporate Plan.
- (c) The target has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (d) The performance measure and target have been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (e) The performance measure has been amended from the 2023–24 Corporate Plan. Further information will be provided in the 2023–24 Annual Report.
- (f) New or modified performance measures that reflect new or material changes are shown in italics.
- (g) The department has utilised Finance Secretary Direction 2 for Budget year performance information. The department's full suite of performance measures will be published in the 2024–25 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the Department's finances for the 2024-25 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The department is budgeting to break even in 2024–25 and the forward estimates, after adjusting for depreciation and amortisation expenses, and adjustments for leases.

Expenses and revenue from government have increased since the 2023-24 Budget due to new measures in the 2024–25 Budget (including measures with 2024-25 funding) and indexation.

Total departmental expenses for 2024–25 are \$554.4 million, mainly comprising of \$307.4 million for employee expenses, \$216.0 million for suppliers and \$29.0 million for depreciation and amortisation.

The Comprehensive income statement (showing net cost of services) for the periods ended 30 June (Table 3.1) reflects the impacts of these changes.

Total departmental assets budgeted for 2024-25 are \$373.5 million comprising of \$213.3 million of non-financial assets and \$160.2 million financial assets.

The budgeted departmental balance sheet for the periods ended 30 June (Table 3.2) shows the estimated end year position for departmental assets and liabilities.

Administered

Administered expenses have increased since the 2023–24 Budget due to new measures in the 2024–25 Budget (including measures with 2024–25 funding) and indexation. Further details on measures can be found in the 2024–25 measures table (Table 1.2).

Total administered expenses budgeted for in 2024–25 are \$11.5 billion, mainly represented by \$7.0 billion in grants, \$2.4 billion in payments to corporate entities and \$1.1 billion in subsidies.

The schedule of budgeted income and expenses administered on behalf of Government for the periods ended 30 June (Table 3.7) reflects the impact of these changes.

Total administered assets budgeted for 2024–25 are \$52.0 billion comprising of \$50.9 billion of financial assets and \$1.0 billion of non-financial assets.

The schedule of budgeted assets and liabilities administered on behalf of government for the periods ended 30 June (Table 3.8) shows the estimated end year position for administered assets and liabilities.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	294,386	307,444	292,000	273,942	276,935
Suppliers	173,069	216,032	182,697	151,056	146,636
Grants	2,200	-	-	-	-
Depreciation and amortisation ^(a)	36,910	29,003	28,156	27,195	27,195
Finance costs	1,890	1,890	1,890	1,890	1,011
Write-down and impairment of assets	8,800	-	-	-	-
Total expenses	517,255	554,369	504,743	454,083	451,777
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	6,841	6,330	6,330	6,330	5,190
Rental income	1,954	1,954	1,954	1,954	1,954
Other	7,277	7,082	7,082	7,082	7,082
Total own-source revenue	16,072	15,366	15,366	15,366	14,226
Total own-source income	16,072	15,366	15,366	15,366	14,226
Net (cost of)/contribution by services	(501,183)	(539,003)	(489,377)	(438,717)	(437,551)
Revenue from Government	461,368	529,995	481,216	431,517	430,351
Surplus/(deficit) attributable to the Australian Government	(39,815)	(9,008)	(8,161)	(7,200)	(7,200)
Total comprehensive income/(loss) attributable to the Australian Government	(39,815)	(9,008)	(8,161)	(7,200)	(7,200)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(39,815)	(9,008)	(8,161)	(7,200)	(7,200)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	16,678	16,678	16,678	16,256	16,661
plus: depreciation/amortisation expenses for ROU assets ^(b)	20,232	12,325	11,478	10,939	10,534
less: lease principal repayments ^(b)	(19,995)	(19,995)	(19,995)	(19,995)	(19,995)
Net Cash Operating Surplus/ (Deficit)	(22,900)	-	-	-	-

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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	18,360	18,360	18,360	18,360	18,360
Trade and other receivables	143,076	138,898	139,266	131,805	130,794
Other financial assets	2,978	2,978	2,978	2,978	2,978
Total financial assets	164,414	160,236	160,604	153,143	152,132
Non-financial assets					
Land and buildings	84,166	69,985	54,832	40,640	40,640
Property, plant and equipment	21,196	17,948	17,479	17,074	12,705
Intangibles	58,031	74,721	78,860	77,308	79,856
Heritage and cultural assets	42,896	42,754	42,612	42,470	42,328
Other non-financial assets	7,940	7,918	7,940	7,940	7,940
Total non-financial assets	214,229	213,326	201,723	185,432	183,469
Total assets	378,643	373,562	362,327	338,575	335,601
LIABILITIES					
Payables					
Suppliers	25,017	25,017	25,017	25,017	25,017
Other payables	13,343	13,343	13,343	13,343	13,343
Total payables	38,360	38,360	38,360	38,360	38,360
Interest bearing liabilities					
Leases	68,330	48,335	28,340	8,345	8,345
Total interest bearing liabilities	68,330	48,335	28,340	8,345	8,345
Provisions					
Employee provisions	78,777	78,777	78,777	78,777	78,777
Other provisions	700	700	700	700	700
Total provisions	79,477	79,477	79,477	79,477	79,477
Total liabilities	186,167	166,172	146,177	126,182	126,182
Net assets	192,476	207,390	216,150	212,393	209,419
EQUITY					
Parent entity interest					
Contributed equity	67,925	91,847	108,378	119,282	130,322
Reserves	57,435	57,435	57,435	57,435	57,435
Retained surplus (accumulated deficit)	67,116	58,108	50,337	35,676	21,662
Total parent entity interest	192,476	207,390	216,150	212,393	209,419
Total equity	192,476	207,390	216,150	212,393	209,419

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement
(Budget year 2024-25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	67,116	57,435	67,925	192,476
Adjusted opening balance	67,116	57,435	67,925	192,476
Comprehensive income				
Surplus/(deficit) for the period	(9,008)	-	-	(9,008)
Total comprehensive income	(9,008)	-	-	(9,008)
Contributions by owners				
Department Capital Budget (DCB)	-	-	23,922	23,922
Sub-total transactions with owners	-	-	23,922	23,922
Estimated closing balance as at 30 June 2025	58,108	57,435	91,847	207,390
Closing balance attributable to the Australian Government	58,108	57,435	91,847	207,390

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	451,650	517,440	464,461	422,418	414,802
Sale of goods and rendering of services	8,795	8,284	8,284	8,284	6,636
Net GST received	16,560	16,560	16,560	16,560	16,560
Other	5,807	5,807	5,807	5,807	5,807
Total cash received	482,812	548,091	495,112	453,069	443,805
Cash used					
Employees	293,128	307,444	292,000	289,254	276,935
Suppliers	169,799	214,562	181,227	141,930	145,864
Interest payments on lease liability	1,824	1,824	1,824	1,824	1,011
Other	2,266	66	66	66	-
Total cash used	467,017	523,896	475,117	433,074	423,810
Net cash from/(used by) operating activities	15,795	24,195	19,995	19,995	19,995
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	18,466	28,122	16,575	10,904	11,040
Total cash used	18,466	28,122	16,575	10,904	11,040
Net cash from/(used by) investing activities	(18,466)	(28,122)	(16,575)	(10,904)	(11,040)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,666	23,922	16,575	10,904	11,040
Total cash received	22,666	23,922	16,575	10,904	11,040
Cash used					
Principal payments on lease liability	19,995	19,995	19,995	19,995	19,995
Total cash used	19,995	19,995	19,995	19,995	19,995
Net cash from/(used by) financing activities	2,671	3,927	(3,420)	(9,091)	(8,955)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	18,360	18,360	18,360	18,360	18,360
Cash and cash equivalents at the end of the reporting period	18,360	18,360	18,360	18,360	18,360

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	22,666	23,922	16,575	10,904	11,040
Total new capital appropriations	22,666	23,922	16,575	10,904	11,040
Provided for:					
Purchase of non-financial assets	22,666	23,922	16,575	10,904	11,040
Total items	22,666	23,922	16,575	10,904	11,040
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	18,466	28,122	16,575	10,904	11,040
TOTAL	18,466	28,122	16,575	10,904	11,040

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024-25)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	29,901	29,433	43,660	121,781	224,775
Gross book value - ROU assets	170,670	237	-	-	170,907
Accumulated depreciation/ amortisation and impairment	(7,971)	(8,290)	(764)	(63,750)	(80,775)
Accumulated depreciation/amortisation and impairment - ROU assets	(108,434)	(184)	-	-	(108,618)
Opening net book balance	84,166	21,196	42,896	58,031	206,289
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	1,819	1,121	-	25,182	28,122
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
Total additions	1,819	1,121	-	25,182	28,122
Other movements					
Depreciation/amortisation expense	(3,690)	(4,354)	(142)	(8,492)	(16,678)
Depreciation/amortisation on ROU assets	(12,310)	(15)	-	-	(12,325)
Total other movements	(16,000)	(4,369)	(142)	(8,492)	(29,003)
As at 30 June 2025					
Gross book value	31,720	30,554	43,660	146,963	252,897
Gross book value - ROU assets	170,670	237	-	-	170,907
Accumulated depreciation/ amortisation and impairment	(11,661)	(12,644)	(906)	(72,242)	(97,453)
Accumulated depreciation/ amortisation and impairment - ROU assets	(120,744)	(199)	-	-	(120,943)
Closing net book balance	69,985	17,948	42,754	74,721	205,408

Prepared on Australian Accounting Standards basis.

(a) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-25 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	17,284	16,770	16,856	16,887	16,832
Suppliers	648,061	622,546	662,598	572,427	575,897
Subsidies	1,138,660	1,149,012	1,197,451	1,235,384	1,273,047
Grants	3,253,619	7,023,468	6,821,903	5,627,760	5,409,336
Depreciation and amortisation	47,750	47,173	47,173	47,173	47,173
Concessional loan discount	35,869	118,263	247,766	413,362	385,042
Impairment loss of financial instruments	51,530	62,887	71,884	104,931	91,322
Payments to corporate entities	2,348,422	2,418,381	2,432,319	2,455,093	2,509,660
Other expenses	8,040	8,115	600	600	600
Total expenses administered on behalf of Government	7,549,235	11,466,615	11,498,550	10,473,617	10,308,909
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	27,307	27,307	27,307	27,307	23,600
Total taxation revenue	27,307	27,307	27,307	27,307	23,600
Non-taxation revenue					
Revenue from contracts with customers	52,995	52,975	55,234	55,237	55,237
Fees and fines	184,551	205,073	205,070	202,897	203,306
Interest	433,593	261,725	306,402	369,405	429,255
Dividends	-	-	-	3,000	35,900
Rental income	4,525	4,657	6,186	4,657	4,657
Other revenue	32,383	34,943	38,015	38,236	34,926
Total non-taxation revenue	708,047	559,373	610,907	673,432	763,281
Total own-source revenue administered on behalf of Government	735,354	586,680	638,214	700,739	786,881
Total own-sourced income administered on behalf of Government	735,354	586,680	638,214	700,739	786,881
Net (cost of)/contribution by services	6,813,881	10,879,935	10,860,336	9,772,878	9,522,028
Surplus/(deficit) after income tax	(6,813,881)	(10,879,935)	(10,860,336)	(9,772,878)	(9,522,028)
Total comprehensive income/(loss)	(6,813,881)	(10,879,935)	(10,860,336)	(9,772,878)	(9,522,028)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	65,183	65,183	65,183	65,183	65,183
Trade and other receivables	3,847,406	4,305,419	4,826,538	5,547,324	6,176,528
Investments	42,490,469	46,554,245	48,711,530	50,041,326	50,598,932
Total financial assets	46,403,058	50,924,847	53,603,251	55,653,833	56,840,643
Non-financial assets					
Land and buildings	210,629	207,363	213,081	193,550	200,503
Property, plant and equipment	535,078	580,232	591,201	584,069	566,590
Heritage and cultural assets	182,981	182,871	181,126	179,415	179,668
Intangibles	69,972	69,972	69,972	69,972	69,972
Inventories	3,074	3,074	3,074	3,074	3,074
Prepayments	3,479	3,479	3,479	3,479	3,479
Total non-financial assets	1,005,213	1,046,991	1,061,933	1,033,559	1,023,286
Total assets administered on behalf of Government	47,408,271	51,971,838	54,665,184	56,687,392	57,863,929
LIABILITIES					
Payables					
Suppliers	350,248	348,719	347,190	347,190	347,190
Subsidies	13,899	14,542	16,700	16,700	16,700
Grants	178,139	175,228	176,296	176,788	177,673
Other payables	6,332	6,332	6,332	6,332	6,332
Total payables	548,618	544,821	546,518	547,010	547,895
Provisions					
Employee provisions	3,627	3,627	3,627	3,627	3,627
Other provisions	976,416	962,019	1,004,786	1,035,293	1,075,521
Total provisions	980,043	965,646	1,008,413	1,038,920	1,079,148
Total liabilities administered on behalf of Government	1,528,661	1,510,467	1,554,931	1,585,930	1,627,043
Net assets/(liabilities)	45,879,610	50,461,371	53,110,253	55,101,462	56,236,886

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Revenue from contracts with customers	203,479	261,705	265,490	261,791	226,333
Dividends	-	-	-	3,000	35,900
Taxes	26,707	27,307	27,307	27,307	23,600
Other	33,383	35,943	39,015	39,236	35,926
Total cash received	263,569	324,955	331,812	331,334	321,759
Cash used					
Grant	3,254,255	7,026,379	6,820,835	5,627,268	5,408,451
Subsidies paid	338,741	316,968	309,403	312,330	311,659
Suppliers	649,597	624,075	664,127	572,427	590,794
Employees	17,284	16,770	16,856	16,887	16,887
Payments to corporate entities	2,348,422	2,418,381	2,432,319	2,455,093	2,509,660
Other	7,607	8,115	600	600	600
Total cash used	6,615,906	10,410,688	10,244,140	8,984,605	8,838,051
Net cash from/(used by) operating activities	(6,352,337)	(10,085,733)	(9,912,328)	(8,653,271)	(8,516,292)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	5,529,305	61,688	100,283	120,998	175,328
Interest receipts	288,955	85,711	95,880	105,562	158,461
Total cash received	5,818,260	147,399	196,163	226,560	333,789
Cash used					
Purchase of property, plant and equipment and intangibles	108,306	88,951	62,115	18,799	36,900
Advances and loans made	787,102	572,356	743,298	1,103,618	1,010,102
Other	3,236,194	4,063,776	2,157,285	1,329,796	557,606
Total cash used	4,131,602	4,725,083	2,962,698	2,452,213	1,604,608
Net cash from/(used by) investing activities	1,686,658	(4,577,684)	(2,766,535)	(2,225,653)	(1,270,819)

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Net increase/ (decrease) in cash held	(4,665,679)	(14,663,417)	(12,678,863)	(10,878,924)	(9,770,658)
Cash and cash equivalents at beginning of reporting period	65,183	65,183	65,183	65,183	65,183
Cash from Official Public Account for:					
- Appropriations	10,647,067	14,917,863	12,988,828	11,436,630	10,406,345
Total cash from Official Public Account	10,647,067	14,917,863	12,988,828	11,436,630	10,406,345
Cash to Official Public Account for:					
- Appropriations	(5,981,388)	(254,446)	(309,965)	(557,706)	(635,687)
Total cash to Official Public Account	(5,981,388)	(254,446)	(309,965)	(557,706)	(635,687)
Cash and cash equivalents at end of reporting period	65,183	65,183	65,183	65,183	65,183

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	36,991	29,709	23,700	19,751	16,910
Administered Assets and Liabilities - Bill 2	3,488,924	3,654,178	2,131,007	1,203,738	422,135
Total new capital appropriations	3,525,915	3,683,887	2,154,707	1,223,489	439,045
Provided for:					
Purchase of non-financial assets	138,092	19,609	151,662	166,638	17,073
Other Items	3,387,823	3,664,278	2,003,045	1,056,851	421,972
Total items	3,525,915	3,683,887	2,154,707	1,223,489	439,045
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	34,355	47,988	49,255	9,437	17,120
Funded by capital appropriation - ACB ^(b)	73,951	40,963	12,860	9,362	19,780
TOTAL	108,306	88,951	62,115	18,799	36,900
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	108,306	88,951	62,115	18,799	36,900
Total cash used to acquire assets	108,306	88,951	62,115	18,799	36,900

Prepared on Australian Accounting Standards basis.

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

(b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2024-25)

	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 2024						
Gross book value	76,151	159,067	621,112	187,639	70,839	1,114,808
Accumulated depreciation/ amortisation and impairment	-	(24,589)	(86,034)	(4,658)	(867)	(116,148)
Opening net book balance	76,151	134,478	535,078	182,981	69,972	998,660
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	5,700	171	39,790	2,327	-	47,988
By purchase - appropriation ordinary annual services ^(b)	-	-	40,963	-	-	40,963
Total additions	5,700	171	80,753	2,327	-	88,951
Other movements						
Depreciation/amortisation expense	-	(9,137)	(35,599)	(2,437)	-	(47,173)
Total other movements	-	(9,137)	(35,599)	(2,437)	-	(47,173)
As at 30 June 2025						
Gross book value	81,851	159,238	701,865	189,966	70,839	1,203,759
Accumulated depreciation/ amortisation and impairment	-	(33,726)	(121,633)	(7,095)	(867)	(163,321)
Closing net book balance	81,851	125,512	580,232	182,871	69,972	1,040,438

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 2) 2024-25.

(b) 'Appropriation ordinary annual services' includes purchases from current and previous years' Administered Capital Budgets.

Australian Broadcasting Corporation

**Entity resources and planned
performance**

Australian Broadcasting Corporation

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Australian Broadcasting Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Broadcasting Corporation (ABC) is one of the country's largest and most important cultural institutions. As the primary national public broadcaster, it reflects Australia's national identity and cultural diversity, informs and educates, facilitates public debate and fosters the performing arts.

The ABC plays a significant role in the lives of all Australians, not only through the broadcasting and digital media services it delivers, but also through direct engagement with local communities around the country. It also underpins the creative industries and Australia's wider economy by buying services from writers, directors, actors, production companies and the businesses that serve them. Through its international services, it projects Australia's national values and identity to a wider world.

The ABC's place in the Australian media environment is distinctive because of its Charter (section 6 of the *Australian Broadcasting Corporation Act 1983* (the ABC Act)). The Charter and other provisions of the ABC Act give the ABC particular responsibilities, such as providing independent news and information. The ABC Act guarantees the editorial and administrative independence of the ABC from the Government. The ABC Board is charged with a number of duties, including 'to ensure the functions of the Corporation are performed efficiently and with maximum benefit to the people of Australia', and 'to maintain the independence and integrity of the Corporation'.

The functions of the ABC, set out in sub section 6(1) of the ABC Act, are:

- to provide, within Australia, innovative and comprehensive broadcasting services of a high standard as part of the Australian broadcasting system, consisting of national, commercial and community sectors and to provide:
 - broadcasting programs that contribute to a sense of national identity and inform and entertain, and reflect the cultural diversity of, the Australian community
 - broadcasting programs of an educational nature
- to transmit to countries outside Australia, broadcasting programs of news, current affairs, entertainment and cultural enrichment that will:
 - encourage awareness of Australia and an international understanding of Australian attitudes on world affairs
 - enable Australian citizens living or travelling outside Australia to obtain information about Australian affairs and Australian attitudes on world affairs
- to provide digital media services

- to encourage and promote the musical, dramatic and other performing arts in Australia.

The ABC provides unique and critically important points of connection and support for communities throughout Australia. These include arrangements with Federal and State and Territory authorities for the provision of emergency services information when local communities are affected by natural disasters.

The ABC is guided by its Five-Year Plan, which was released in June 2023.

Over the next four years, the ABC will undergo a significant transition from maintaining both traditional broadcast and digital processes towards becoming an integrated digital operation. While traditional broadcasting will remain important, this Five-Year Plan is a first step to build an ABC that is prepared for a digital-majority audience.

The ABC will enhance its primary digital products, ABC News, ABC iview and ABC listen, to provide a seamless, personalised service that enables audiences to more easily discover content that is relevant to them.

The Five-Year Plan sets out a vision for the ABC to be an essential part of everyday life for all Australians through news and entertainment that appeals to different ages and interests. It is a strategy that prioritises strengthening the trust of our audiences and commits the ABC to being more local.

The Five-Year Plan also reaffirms the ABC's commitment to a culture of inclusion and diversity, and the imperative to better reflect contemporary Australia.

Through this evolution, the ABC's commitment to inform, educate, and entertain will be as strong as ever. It will continue to tell the stories that reflect, shape, and enrich the lives of Australians. It will serve and strengthen Australian communities with impartial and independent news. It will continue to produce specialist and children's content that contributes to Australian culture and education. Guided by the Five-Year Plan, the ABC will continue to respond to the societal, technological and economic changes that the nation is experiencing, including the challenges confronting the media sector and the opportunities to better serve all Australians.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ABC 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 departmental (for the ABC's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ABC resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	4,869	4,869
Funds from Government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	1,137,568	1,196,101
Total annual appropriations	1,137,568	1,196,101
Total funds from Government	1,137,568	1,196,101
Funds from other sources		
Interest	20,166	15,814
Sale of goods and services	71,806	68,340
Other	6,500	6,500
Total funds from other sources	98,472	90,654
Total net resourcing for ABC	1,240,909	1,291,624
Average staffing level (number)	4,313	4,313

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.

(a) Appropriation Bill (No. 1) 2024-25.

The ABC is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ABC and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the ABC for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for ABC can be found at:
<https://about.abc.net.au/wp-content/uploads/2023/08/ABC-CorporatePlan-2023-24.pdf>

The most recent annual performance statement is included in the most recent annual report, which can be found at: <https://about.abc.net.au/wp-content/uploads/2023/10/Annualreport2023.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: ABC General Operation Activities					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	941,259	989,529	1,016,527	1,008,344	1,030,944
Expenses not requiring appropriation in the budget year	1,364	1,383	1,051	228	-
Revenues from other independent sources	98,472	90,654	83,002	76,229	72,762
Total expenses for Program 1.1	1,041,095	1,081,566	1,100,580	1,084,801	1,103,706
Program 1.2: ABC Transmission and Distribution Services					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	196,309	206,572	212,687	217,100	222,460
Expenses not requiring appropriation in the budget year	1,010	539	-	-	-
Total expenses for Program 1.2	197,319	207,111	212,687	217,100	222,460
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	1,137,568	1,196,101	1,229,214	1,225,444	1,253,404
Expenses not requiring appropriation in the budget year	2,374	1,922	1,051	228	-
Revenues from other independent sources	98,472	90,654	83,002	76,229	72,762
Total expenses for Outcome 1	1,238,414	1,288,677	1,313,267	1,301,901	1,326,166
	2023-24	2024-25			
Average staffing level (number)	4,313	4,313			

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services		
Program 1.1 – ABC General Operational Activities		
The ABC will provide Australian and international audiences with innovative and high-quality radio, television and digital media services.		
Key Activities^(a)	Content creation, curation and distribution.	
Year	Performance measures^(b)	Expected Performance Results
Current Year 2023–24	Value of the ABC to the Australian Community	Target: 82% Expected actual: 82% Target expected to be met
	The ABC is more trusted by Australians than any other media	Target: =/>10% above commercial media / newspapers Expected actual: =/>10% above commercial media / newspapers Target expected to be met
	Combined Weekly Reach	Target: 67% Expected actual: 63% Target not expected to be met due to softer news web audiences
Year	Performance measures^(b)	Planned Performance Results
Budget Year 2024–25	Value of the ABC to the Australian Community	82%
	The ABC is more trusted by Australians than any other media	=/>15% above commercial media/newspapers
	Combined Weekly Reach	62%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) Refers to Key Activities reflected in the 2024-25 Corporate Plan.

(b) Refers to updated performance measures/targets reflected in the 2023-24 and 2024-25 Corporate Plans.

Program 1.2 – ABC Transmission and Distribution Services The ABC will manage the broadcast and transmission of its radio and television services within Australia to maximise availability to audiences.		
Key Activities ^(a)	The broadcast and transmission of the ABC's radio and television services.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Percentage of the Australian population who are able to receive ABC analog radio transmissions	Target: At least 99% Expected actual: At least 99% Target expected to be met
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	Target: 100% Expected actual: 100% Target expected to be met
	Percentage of Australian homes able to receive ABC digital television transmissions ^(b)	Target: 100% Expected actual: 100% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Percentage of the Australian population who are able to receive ABC analog radio transmissions	At least 99%
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	100%
	Percentage of Australian homes able to receive ABC digital television transmissions ^(b)	100%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) Refers to Key Activities reflected in the 2024-25 Corporate Plan.

(b) Reporting of actuals will include the percentage reach for ABC digital television using terrestrial services (excluding satellite).

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ABC's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The ABC's forward budgeted financial statements have been prepared to reflect the ABC's operational business outlook as it continues to focus on achieving the goals and objectives set out in the ABC Five-Year Plan.

The ABC is budgeting for an operating deficit of \$1.9 million in 2024-25 including the impact of accounting standard AASB 16 on leasing. The operating result excluding leasing transactions is a net break-even position, as reflected in the net cash appropriation arrangements note to Table 3.1.

Total revenue from Government is budgeted at \$1,196.1 million in 2024-25, an increase of \$58.5 million from 2023-24. This mainly reflects the net impact of government indexation parameter adjustments.

Own-source budgeted revenues of \$90.7 million in 2024-25 are principally comprised of revenues from ABC commercial activities, as well as other minor amounts from co-production arrangements, facilities hire, services provided, interest and commissions. These revenues are largely offset by related costs of sales or represent recoveries of costs incurred or are invested in content.

Total expenses are budgeted at \$1,288.7 million in 2024-25, a net increase of \$50.3 million from 2023-24. This includes the net impact of salary and wages increases, additional operational expenditure due to contractual increases and expenditure on content, leasing transactions, savings initiatives and program amortisation costs.

The ABC's budgeted net asset position for 2024-25 of \$1.2 billion represents a decrease of \$1.9 million from the estimated actual for 2023-24, reflecting the budgeted operating deficit for 2024-25, which includes the impact of leasing transactions.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	586,235	616,253	628,144	625,136	640,458
Suppliers	495,017	508,732	517,905	512,738	526,402
Depreciation and amortisation	150,614	157,558	161,839	159,408	155,426
Finance costs	6,548	6,134	5,379	4,619	3,880
Total expenses	1,238,414	1,288,677	1,313,267	1,301,901	1,326,166
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	71,806	68,340	66,411	59,283	56,163
Interest	20,166	15,814	10,091	10,446	10,619
Other	6,500	6,500	6,500	6,500	6,500
Total own-source revenue	98,472	90,654	83,002	76,229	73,282
Total own-source income	98,472	90,654	83,002	76,229	73,282
Net (cost of)/contribution by services	(1,139,942)	(1,198,023)	(1,230,265)	(1,225,672)	(1,252,884)
Revenue from Government	1,137,568	1,196,101	1,229,214	1,225,444	1,253,404
Surplus/(deficit) attributable to the Australian Government	(2,374)	(1,922)	(1,051)	(228)	520
Total comprehensive income/(loss)	(2,374)	(1,922)	(1,051)	(228)	520
Total comprehensive income/(loss) attributable to the Australian Government	(2,374)	(1,922)	(1,051)	(228)	520
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(2,374)	(1,922)	(1,051)	(228)	520
plus: depreciation/amortisation expenses for ROU assets ^(a)	66,524	69,418	68,496	67,544	65,409
less: lease principal repayments ^(a)	(63,989)	(67,496)	(67,445)	(67,316)	(65,929)
Net Cash Operating Surplus/(Deficit)	161	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,869	4,869	4,869	4,869	4,869
Trade and other receivables	14,215	14,215	14,215	14,215	14,215
Other investments	243,819	241,875	247,324	251,308	253,272
Other financial assets	9,689	9,689	9,689	9,689	9,689
Total financial assets	272,592	270,648	276,097	280,081	282,045
Non-financial assets					
Land and buildings	737,655	723,176	707,572	692,595	678,410
Property, plant and equipment	649,544	591,110	531,077	472,103	415,478
Intangibles	132,909	133,348	130,040	127,463	125,900
Inventories	124,790	129,790	134,790	139,790	144,790
Tax assets	3,824	3,824	3,824	3,824	3,824
Other non-financial assets	24,665	24,665	24,665	24,665	24,665
Total non-financial assets	1,673,387	1,605,913	1,531,968	1,460,440	1,393,067
Total assets	1,945,979	1,876,561	1,808,065	1,740,521	1,675,112
LIABILITIES					
Payables					
Suppliers	90,547	90,547	90,547	90,547	90,547
Other payables	48,970	48,970	48,970	48,970	48,970
Total payables	139,517	139,517	139,517	139,517	139,517
Interest bearing liabilities					
Loans	1,500	1,500	1,500	1,500	1,500
Leases	477,391	409,895	342,450	275,134	209,205
Total interest bearing liabilities	478,891	411,395	343,950	276,634	210,705
Provisions					
Employee provisions	154,136	154,136	154,136	154,136	154,136
Other provisions	3,888	3,888	3,888	3,888	3,888
Total provisions	158,024	158,024	158,024	158,024	158,024
Total liabilities	776,432	708,936	641,491	574,175	508,246
Net assets	1,169,547	1,167,625	1,166,574	1,166,346	1,166,866
EQUITY					
Parent entity interest					
Contributed equity	93,640	93,640	93,640	93,640	93,640
Reserves	898,247	898,247	898,247	898,247	898,247
Retained surplus (accumulated deficit)	177,660	175,738	174,687	174,459	174,979
Total parent entity interest	1,169,547	1,167,625	1,166,574	1,166,346	1,166,866
Total equity	1,169,547	1,167,625	1,166,574	1,166,346	1,166,866

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	177,660	898,247	93,640	1,169,547
Adjusted opening balance	177,660	898,247	93,640	1,169,547
Comprehensive income				
Surplus/(deficit) for the period	(1,922)	-	-	(1,922)
Total comprehensive income	(1,922)	-	-	(1,922)
Estimated closing balance as at 30 June 2025	175,738	898,247	93,640	1,167,625
Closing balance attributable to the Australian Government	175,738	898,247	93,640	1,167,625

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,137,568	1,196,101	1,229,214	1,225,444	1,253,404
Sale of goods and rendering of services	71,806	68,340	66,411	59,283	56,163
Interest	20,166	15,814	10,091	10,446	10,619
Net GST received	68,656	64,503	66,204	61,351	61,374
Other	6,500	6,500	6,500	6,500	6,500
Total cash received	1,304,696	1,351,258	1,378,420	1,363,024	1,388,060
Cash used					
Employees	608,213	616,253	628,144	625,136	640,458
Suppliers	492,704	513,732	522,905	517,738	531,402
Net GST paid	68,656	64,503	66,204	61,351	61,374
Interest payments on lease liability	6,548	6,134	5,379	4,619	3,880
Total cash used	1,176,121	1,200,622	1,222,632	1,208,844	1,237,114
Net cash from/(used by) operating activities	128,575	150,636	155,788	154,180	150,946
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	155,667	85,084	82,894	82,880	83,053
Investments	(91,081)	(1,944)	5,449	3,984	1,964
Total cash used	64,586	83,140	88,343	86,864	85,017
Net cash from/(used by) investing activities	(64,586)	(83,140)	(88,343)	(86,864)	(85,017)
Cash used					
Principal payments on lease liability	63,989	67,496	67,445	67,316	65,929
Total cash used	63,989	67,496	67,445	67,316	65,929
Net cash from/(used by) financing activities	(63,989)	(67,496)	(67,445)	(67,316)	(65,929)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	4,869	4,869	4,869	4,869	4,869
Cash and cash equivalents at the end of the reporting period	4,869	4,869	4,869	4,869	4,869

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	155,667	85,084	82,894	82,880	83,053
TOTAL	155,667	85,084	82,894	82,880	83,053
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	155,667	85,084	82,894	82,880	83,053
Total cash used to acquire assets	155,667	85,084	82,894	82,880	83,053

Prepared on Australian Accounting Standards basis.

(a) Funded from annual appropriations and may include internally developed assets and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	255,881	456,509	625,649	285,633	1,623,672
Gross book value - ROU assets	22,680	47,952	733,985	-	804,617
Accumulated depreciation/ amortisation and impairment	-	(32,819)	(405,727)	(152,724)	(591,270)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,213)	(11,335)	(304,363)	-	(316,911)
Opening net book balance	277,348	460,307	649,544	132,909	1,520,108
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	15,051	25,525	44,508	85,084
Total additions	-	15,051	25,525	44,508	85,084
Other movements					
Depreciation/amortisation expense	-	(26,442)	(17,629)	(44,069)	(88,140)
Depreciation/amortisation on ROU assets	(243)	(2,845)	(66,330)	-	(69,418)
Total other movements	(243)	(29,287)	(83,959)	(44,069)	(157,558)
As at 30 June 2025					
Gross book value	255,881	471,560	631,174	330,141	1,688,756
Gross book value - ROU assets	22,680	47,952	733,985	-	804,617
Accumulated depreciation/ amortisation and impairment	-	(59,261)	(403,356)	(196,793)	(659,410)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,456)	(14,180)	(370,693)	-	(386,329)
Closing net book balance	277,105	446,071	591,110	133,348	1,447,634

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 for depreciation/amortisation expenses or other operational expenses.

Australian Communications and Media Authority

**Entity resources and planned
performance**

Australian Communications and Media Authority

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Australian Communications and Media Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, unsolicited communications and certain online content. The ACMA's purpose is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. The ACMA does this by:

- maintaining, enforcing, and improving regulation to drive industry performance and protect consumers, and
- managing public resources to enable industry to deliver services to the community.

Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. This reliance does, however, increase the risks that Australians are exposed to, such as the impact of exposure to mis and disinformation online and threats of identity theft.

Interconnectivity and communications mobility are integral to the lives of all Australians and there is growing demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

The ongoing growth in consumer use of digital platforms continues to cause disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and there is a greater focus on the appropriate regulatory framework for content delivered over all platforms.

To achieve the outcome of 'a communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice' the ACMA has adopted the following two key activities that are outlined in its Corporate Plan:

- support an efficient and reliable communications infrastructure
- build consumer trust in the use of communications content and services.

The eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. eSafety fosters online safety by exercising its powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from serious online harms.

Online harms are actions that take place wholly, or partially, online that can damage an individual’s social, emotional, psychological, financial or even physical safety. These harms can occur because of content, conduct or contact.

Advances in technologies, such as the expanding capabilities of machine learning, artificial intelligence (AI) – including generative AI – and immersive technologies will continue to escalate online connections, communications, entertainment, sharing and learning, which bring the prospect of new possibilities for abuse.

eSafety achieves its purpose through three key activities outlined in its Corporate Plan:

- **Prevention:** eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.
- **Protection:** eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.
- **Promoting proactive and systemic change:** eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ACMA 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 ACMA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the 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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ACMA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	53,680	53,680
Departmental appropriation ^(b)	142,422	151,830
s74 External Revenue ^(c)	100	100
Departmental capital budget ^(d)	16,966	18,867
Equity injection ^(e)	2,000	-
Total departmental annual appropriations	215,168	224,477
Special accounts ^(f)		
Opening balance	7,222	7,222
Appropriation receipts ^(g)	39,097	45,420
Total special accounts	46,319	52,642
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	39,097	45,420
Total departmental resourcing	222,390	231,699

Table 1.1: ACMA resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	500	500
Outcome 1	6,020	2,000
Total administered annual appropriations	6,520	2,500
Administered special appropriations Outcome 1 ^(h)	26,600	8,300
Total administered special appropriations	26,600	8,300
Total administered resourcing	33,120	10,800
Total resourcing for the ACMA	255,510	242,499
	2023-24	2024-25
Average staffing level (number)	608	654

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.

- (a) Appropriation Bill (No. 1) 2024–2025.
- (b) Excludes Departmental Capital Budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2024–2025.
- (f) 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 the Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (g) Amounts credited to the special account(s) from ACMA's annual and special appropriations.
- (h) Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Budget measures

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

Table 1.2: ACMA 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Receipt measures						
Fighting Scams ^(a)	1.2					
Administered receipts		-	-	(4,900)	(2,456)	(2,486)
Total		-	-	(4,900)	(2,456)	(2,486)
Total receipt measures						
Administered		-	-	(4,900)	(2,456)	(2,486)
Total		-	-	(4,900)	(2,456)	(2,486)
Payment measures						
Fighting Scams ^(a)	1.2					
Departmental payments		-	4,900	2,456	2,486	2,514
Total		-	4,900	2,456	2,486	2,514
Supporting Connectivity, Media and Communications	1.2					
Departmental payments		-	-	-	-	-
Total		-	-	-	-	-
Savings from External Labour – extension ^(b)	1.1, 1.2, 1.3					
Departmental payments		-	(244)	(288)	(264)	(1,864)
Total		-	(244)	(288)	(264)	(1,864)
Online Safety	1.3					
Departmental payments		-	609	782	-	-
Total		-	609	782	-	-
Total payment measures						
Departmental		-	5,265	2,950	2,222	650
Total		-	5,265	2,950	2,222	650

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

(a) The lead entity for this measure is the Department of the Treasury and the payment impact includes \$2.5m in capital funding in 2024-25. The full measure description and package details appear in the Budget Paper No. 2 under the Treasury portfolio.

(b) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the ACMA can be found at:

<https://www.acma.gov.au/sites/default/files/2023-07/ACMA%20Corporate%20plan%202023-24.pdf>

The most recent corporate plan for eSafety can be found at:

<https://www.esafety.gov.au/sites/default/files/2023-07/Corporate%20plan%202023-24.pdf?v=1714792539545>

The most recent annual performance statement can be found at:

<https://www.acma.gov.au/sites/default/files/2023-10/ACMA%20and%20eSafety%20Commissioner%20annual%20report%202022-23.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Programs

- Program 5.1: Digital Technologies and Communications Services Program

Contribution to Outcome 1 made by linked program

The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) has responsibility for policy development and advice to promote an innovative and competitive communications sector including administering Portfolio legislation efficiently and effectively.

As the regulator of the media and communications sector, the ACMA ensures compliance with the Government's policies and legislation, including:

- the administration of the Telecommunications Industry Levy under *Telecommunications (Consumer Protection and Service Standards) Act 1999* and the *Telecommunications (Industry Levy) Act 2012* for the funding of public interest telecommunications services
- recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the *Telecommunications Act 1997* and costs related to the management of Australia's membership and engagement with the International Telecommunications Union (ITU), from licensed carriers under the *Telecommunications (Carrier Licence Charges) Act 1997*
- the administration of the Regional Broadband Scheme under the *Telecommunications (Consumer Protection and Service Standards) Act 1999* and *Telecommunications (Regional Broadband Scheme) Charge Act 2020*

Budgeted expenses for Outcome 1

This table shows how much the ACMA 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	50	50	50	50	50
Administered total	50	50	50	50	50
Departmental expenses					
Departmental appropriation	47,852	47,967	48,408	48,296	48,873
s74 External Revenue ^(a)	52	52	52	52	52
Expenses not requiring appropriation in the Budget year ^(b)	2,231	2,231	2,231	2,231	2,231
Departmental total	50,135	50,250	50,691	50,579	51,156
Total expenses for program 1.1	50,185	50,300	50,741	50,629	51,206
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations					
Telecommunications Act 1997 ^(c)	300	300	300	300	300
Administered total	300	300	300	300	300
Departmental expenses					
Departmental appropriation	47,864	50,800	51,405	51,556	49,764
s74 External Revenue ^(a)	48	48	48	48	48
Expenses not requiring appropriation in the Budget year ^(b)	2,059	2,059	2,059	2,060	2,059
Departmental total	49,971	52,907	53,512	53,664	51,871
Total expenses for program 1.2	50,271	53,207	53,812	53,964	52,171
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	6,520	2,500	2,500	2,500	-
Administered total	6,520	2,500	2,500	2,500	-
Departmental expenses					
Departmental appropriation	45,878	52,422	53,678	48,280	46,806
Special accounts					
Appropriation receipts ^(d)	38,746	45,316	46,590	41,208	39,734
less expenses made from appropriations credited to special accounts ^(e)	(38,746)	(45,316)	(46,590)	(41,208)	(39,734)
Expenses not requiring appropriation in the Budget year ^(b)	290	290	290	290	290
Departmental total	46,168	52,712	53,968	48,570	47,096
Total expenses for program 1.3	52,688	55,212	56,468	51,070	47,096

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	6,570	2,550	2,550	2,550	50
Special appropriations ^(c)	300	300	300	300	300
Total Administered expenses	6,870	2,850	2,850	2,850	350
Departmental expenses					
Departmental appropriations	141,594	151,189	153,491	148,132	145,443
Section 74 External Revenue ^(a)	100	100	100	100	100
Special accounts					
Appropriation receipts ^(d)	38,746	45,316	46,590	41,208	39,734
less expenses made from appropriations credited to special accounts ^(e)	(38,746)	(45,316)	(46,590)	(41,208)	(39,734)
Expenses not requiring appropriation in the Budget year ^(b)	4,580	4,580	4,580	4,581	4,580
Total Departmental expenses	146,274	155,869	158,171	152,813	150,123
Total expenses for Outcome 1	153,144	158,719	161,021	155,663	150,473

	2023-24	2024-25
Average staffing level (number)	608	654

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

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.
- (c) The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — section 77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
- (d) Appropriation receipts to the Online Safety Special Account excludes section 74 revenue and Departmental Capital Budget (DCB).
- (e) Expenses made from appropriation to the Online Safety Special Account excludes expenses met directly by the ACMA, and those covered by section 74 revenue and DCB.

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 is used by ACMA to describe the results it plans to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice		
Program 1.1 – Communications regulation, planning and licensing This program contributes to the outcome by the allocation and use of Australia's critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community.		
Key Activities	Support an efficient and reliable communications infrastructure.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	The ACMA's spectrum planning, allocation and licensing activity meets the needs of the communications industry	Targets achieved
	The ACMA's contribution to the international spectrum framework supports the needs of the Australian communications industry	Targets achieved
	The ACMA's activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services	Targets achieved
Year	Performance measures^(a)	Planned Performance Results
Budget Year 2024–25	The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government	Stakeholder consultation milestones achieved Progress reports published
	Apparatus licensing issue and renewal decisions meet the statutory requirements	100% of apparatus licensing decisions meet statutory requirements
	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	100% ACMA compliance priorities informed by risk-based assessment of harm
	Major spectrum allocations are held effectively	Policy objectives and timeframes achieved
	<i>Australia's international engagement strategies are informed by the ACMA's consultation with industry and government</i>	Australian positions informed by consultation

Year	Performance measures ^(a)	Planned Performance Results
Budget Year 2024–25 cont.	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	100% of permit decisions meet statutory requirements
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Regulatory requirements met
	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) While there have not been any changes to the ACMA's Program 1.1, our performance measures and targets for 2024-25 and across the forward estimates have been revised from our 2023-24 PBS and Corporate Plan which used composite measures to assess performance. The targets from previous years have been retained as stand-alone performance measures. Performance measures that have undergone more significant changes are shown in *italics*. The 2024-25 Corporate Plan provides a detailed explanation of the changes that have been made.

Program 1.2 – Consumer safeguards, education and information		
This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services.		
Key Activities	Build consumer trust in the use of communications content and services.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	The ACMA's activities contribute to Australian consumers having confidence in the content and services available to them	Targets expected to be partially met
	The ACMA's activities contribute to Australian consumers having access to diverse media content and services	Targets achieved
	The ACMA's activities contribute to Australians' access to a competitive telecommunications market	Targets achieved
Year	Performance measures ^(a)	Planned Performance Results
Budget Year 2024–25	<i>Australian adults are connected and informed</i>	95% of surveyed Australian adults are connected and informed
	The National Self Exclusion Register (NSER) data checking service is available to the wagering industry 99.5% or more of the time for the year	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the year
	The Do Not Call Register (DNCR) is available to the Australian public 99.5% or more of the time	The DNCR is available to the Australian public 99.5% or more of the time

Year	Performance measures ^(a)	Planned Performance Results
Budget Year 2024–25 cont.	<i>Investigations undertaken are completed within the target timeframe</i>	90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement
	Enforcement decisions to accept or give agreed measures, enforceable undertakings (EUs), remedial directions or injunctions deliver improved compliance by the relevant regulated entity	90% of deadlines met
	Community broadcasting licence renewal decisions are made within the statutory timeframes	100% decisions made within statutory timeframes
	Media control notifications and captioning order applications are processed within statutory timeframes	100% notifications and applications processed within statutory timeframes
	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) While there have not been any changes to the ACMA's Program 1.2, our performance measures and targets for 2024-25 and across the forward estimates have been revised from our 2023-24 PBS and Corporate Plan which used composite measures to assess performance. The targets from previous years have been retained as stand-alone performance measures. Performance measures that have undergone more significant changes are shown in italics. To ensure meaningful performance information, some targets have been discontinued or merged with other targets. The 2024-25 Corporate Plan provides a detailed explanation of the changes that have been made.

Program 1.3 – The eSafety Commissioner		
This program contributes to the outcome by helping safeguard all Australians from online harms and to promote safer, more positive online experiences.		
Key Activities 1^(a)	eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	At least 10,100 participants in front-line and professional learning training sessions	Target expected to be met
	At least 1.5m unique visitors to eSafety websites	Target has been met
	At least 90% of Be Connected learners are satisfied with training courses	Target expected to be met
	All resources informed by research and insights and involved co-design or collaboration with targeted cohorts and/or advocates	Target expected to be met
	Publication of 6 research reports and papers that build the evidence base relating to online safety for Australians	Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	At least 90% of participants in front-line professional learning training sessions rating eSafety's educational material and training as relevant or very relevant to their role	Target expected to be met
Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25	Number of adult participants in eSafety training and awareness sessions	At least 23,000 adult participants in eSafety training and awareness sessions
	Number of unique visitors to eSafety websites	At least 2.0m unique visitors to eSafety websites
	Proportion of Be Connected learners satisfied with training courses	At least 90% of Be Connected learners satisfied with training courses
	Number of surveyed Australians who have an awareness of the eSafety Commissioner	We will establish a baseline as it is the first year we will report on this measure
	<i>Progress the implementation of the Technology Facilitated Abuse (TFA) Support Service program</i>	Implement the TFA Support Service pilot program
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	6 reports or papers published
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Key Activities 2^(a)	eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	At least 70% of child Cyberbullying (CB) and Adult Cyber Abuse (ACA) complaints or reports received, triaged and assigned to an investigator within 3-hour timeframe	Target expected to be met
	At least 90% of Image-Based Abuse (IBA) complaints or reports responded to within two business days	Target expected to be met
	At least 90% of critical Online Content Scheme (OCS) investigations finalised within two business days	Target expected to be met
	At least 80% of total IBA, ACA and CB complaints where material is removed	Target expected to be met

Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25	Proportion of adult cyber abuse complaints where successful action is taken	At least 80%
	Proportion of cyberbullying complaints where successful action is taken	At least 80%
	Proportion of image-based abuse complaints where successful action is taken	At least 80%
	Proportion of critical Online Content Scheme investigations finalised within two business days	At least 90%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Key Activities 3^(a)	eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	All 8 industry sections have industry codes registered, or industry standards determined, for Class 1 material	Target expected to be met
	Issue 10 non-periodic reporting notices	Target expected to be mostly met ^(c)
	Issue 1 set of 5 periodic reporting notices across a 24-month period	Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Proportion of industry sections with industry codes registered, or industry standards determined, for Phase 2 of the industry codes development	All 8 industry sections have codes or standards registered for Phase 2 of the industry codes development
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	At least 10 compliance activities undertaken
	Issuing of non-periodic reporting notices	Issue 10 non-periodic notices
	Publication of transparency summaries in relation to responses received to periodic reporting notices	At least one transparency summary published in relation to periodic reporting notice responses
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

The ACMA has undertaken a suite of assessment and assurance activities regarding non-financial performance information since the publication of the 2023-24 Portfolio Budget Statements. Selected 2023-24 performance information has been amended/removed for the 2024-25 PBS. Further explanation will be provided in the agency's 2023-24 annual report.

(a) Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.

(b) New or modified performance measures that reflect new or materially changed programs are shown in italics.

(c) Progress in issuing non-periodic reporting notices has been delayed by X Corp. and Google non-compliance with previously issued reporting notices.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ACMA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriations resources available to the ACMA, whilst the financial statements are prepared on an accrual basis.

The ACMA is budgeting for a break-even position in the financial year 2024–25 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

Expenses and revenue from the government have increased since the 2023–24 Portfolio Additional Estimates Statements (PAES) due to new measures in the 2024–25 Budget (including indexation).

The comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.1) reflects the impacts of these changes.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	95,464	103,766	105,006	105,257	107,002
Suppliers	38,093	40,400	42,794	38,502	35,184
Depreciation and amortisation ^(a)	12,306	11,318	10,065	8,812	7,752
Finance costs	411	385	306	242	185
Total expenses	146,274	155,869	158,171	152,813	150,123
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	100	100	100	100	100
Total own-source revenue	100	100	100	100	100
Total own-source income	100	100	100	100	100
Net (cost of)/contribution by services	(146,174)	(155,769)	(158,071)	(152,713)	(150,023)
Revenue from Government	142,422	151,830	154,272	148,983	146,165
Surplus/(deficit) attributable to the Australian Government	(3,752)	(3,939)	(3,799)	(3,730)	(3,858)
Total comprehensive income/(loss) attributable to the Australian Government	(3,752)	(3,939)	(3,799)	(3,730)	(3,858)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive Income	(3,752)	(3,939)	(3,799)	(3,730)	(3,858)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	4,580	4,580	4,580	4,580	4,580
plus: depreciation/amortisation expenses for ROU assets ^(b)	7,726	6,738	5,485	4,231	3,172
less: lease principal repayments ^(b)	(8,554)	(7,379)	(6,266)	(5,081)	(3,894)
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 Right of Use (ROU) leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,340	7,340	7,340	7,340	7,340
Trade and other receivables	55,086	55,086	55,086	55,086	55,086
Total financial assets	62,426	62,426	62,426	62,426	62,426
Non-financial assets					
Land and buildings	29,265	25,337	20,205	16,330	13,515
Property, plant and equipment	4,157	4,182	4,207	4,263	4,349
Intangibles	40,847	52,299	59,347	63,488	67,698
Other non-financial assets	4,426	4,426	4,426	4,426	4,426
Total non-financial assets	78,695	86,244	88,185	88,507	89,988
Total assets	141,121	148,670	150,611	150,933	152,414
LIABILITIES					
Payables					
Suppliers	5,742	5,742	5,742	5,742	5,742
Other payables	2,682	2,682	2,682	2,682	2,682
Total payables	8,424	8,424	8,424	8,424	8,424
Interest bearing liabilities					
Leases	25,563	18,184	11,918	6,837	2,943
Total interest bearing liabilities	25,563	18,184	11,918	6,837	2,943
Provisions					
Employee provisions	22,723	22,723	22,723	22,723	22,723
Other provisions	2,890	2,890	2,890	2,890	2,890
Total provisions	25,613	25,613	25,613	25,613	25,613
Total liabilities	59,600	52,221	45,955	40,874	36,980
Net assets	81,521	96,449	104,656	110,059	115,434
EQUITY					
Contributed equity	184,092	202,959	214,965	224,099	233,332
Reserves	2,926	2,926	2,926	2,925	2,925
Retained surplus (accumulated deficit)	(105,497)	(109,436)	(113,235)	(116,965)	(120,823)
Total equity	81,521	96,449	104,656	110,059	115,434

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(105,497)	2,926	184,092	81,521
Adjusted opening balance	(105,497)	2,926	184,092	81,521
Comprehensive income				
Surplus/(deficit) for the period	(3,939)	-	-	(3,939)
Total comprehensive income	(3,939)	-	-	(3,939)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	18,867	18,867
Sub-total transactions with owners	-	-	18,867	18,867
Estimated closing balance as at 30 June 2025	(109,436)	2,926	202,959	96,449
Closing balance attributable to the Australian Government	(109,436)	2,926	202,959	96,449

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	142,422	151,830	154,272	148,983	146,165
Sale of goods and rendering of services	100	100	100	100	100
Net GST received	3,169	3,169	3,169	3,169	3,169
Total cash received	145,691	155,099	157,541	152,252	149,434
Cash used					
Employees	95,464	103,766	105,006	105,257	107,002
Suppliers	41,262	43,569	45,963	41,671	38,353
Interest payments on lease liability	411	385	306	242	185
Total cash used	137,137	147,720	151,275	147,170	145,540
Net cash from/(used by) operating activities	8,554	7,379	6,266	5,082	3,894
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	18,966	18,867	12,006	9,134	9,233
Total cash used	18,966	18,867	12,006	9,134	9,233
Net cash from/(used by) investing activities	(18,966)	(18,867)	(12,006)	(9,134)	(9,233)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,966	18,867	12,006	9,134	9,233
Total cash received	18,966	18,867	12,006	9,134	9,233
Cash used					
Principal payments on lease liability	8,554	7,379	6,266	5,082	3,894
Total cash used	8,554	7,379	6,266	5,082	3,894
Net cash from/(used by) financing activities	10,412	11,488	5,740	4,052	5,339
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	7,340	7,340	7,340	7,340	7,340
Cash and cash equivalents at the end of the reporting period	7,340	7,340	7,340	7,340	7,340

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	16,966	18,867	12,006	9,134	9,233
Equity injections - Bill 2	2,000	-	-	-	-
Total new capital appropriations	18,966	18,867	12,006	9,134	9,233
Provided for:					
Purchase of non-financial assets	18,966	18,867	12,006	9,134	9,233
Total items	18,966	18,867	12,006	9,134	9,233
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	16,966	18,867	12,006	9,134	9,233
Funded by capital appropriation - equity injection ^(b)	2,000	-	-	-	-
TOTAL	18,966	18,867	12,006	9,134	9,233
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	18,966	18,867	12,006	9,134	9,233
Total cash used to acquire assets	18,966	18,867	12,006	9,134	9,233

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).

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Equity Injection.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	1,595	12,128	7,736	84,297	105,756
Gross book value - ROU assets	-	56,696	-	-	56,696
Accumulated depreciation/amortisation and impairment	-	(6,963)	(3,579)	(43,450)	(53,992)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(34,191)	-	-	(34,191)
Opening net book balance	1,595	27,670	4,157	40,847	74,269
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	365	1,514	16,988	18,867
Total additions	-	365	1,514	16,988	18,867
Other movements					
Depreciation/amortisation expense	-	(17)	(1,489)	(3,074)	(4,580)
Depreciation/amortisation on ROU assets	-	(6,738)	-	-	(6,738)
Reclassification	-	2,462	-	(2,462)	-
Total other movements	-	(4,293)	(1,489)	(5,536)	(11,318)
As at 30 June 2025					
Gross book value	1,595	14,955	9,250	98,823	124,623
Gross book value - ROU assets	-	56,696	-	-	56,696
Accumulated depreciation/amortisation and impairment	-	(6,980)	(5,068)	(46,524)	(58,572)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(40,929)	-	-	(40,929)
Closing net book balance	1,595	23,742	4,182	52,299	81,818

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Suppliers	4,320	300	300	300	300
Grants	2,500	2,500	2,500	2,500	-
Other expenses	50	50	50	50	50
Total expenses administered on behalf of Government	6,870	2,850	2,850	2,850	350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	1,315,767	1,353,911	1,409,321	1,447,552	1,487,663
Total taxation revenue	1,315,767	1,353,911	1,409,321	1,447,552	1,487,663
Non-taxation revenue					
Sale of goods and rendering of services	21,704	21,989	22,129	15,302	12,922
Fees and fines	37,413	37,324	42,224	37,969	37,999
Interest	1,179	787	396	-	-
Total non-taxation revenue	60,296	60,100	64,749	53,271	50,921
Total own-source revenue administered on behalf of Government	1,376,063	1,414,011	1,474,070	1,500,823	1,538,584
Gains					
Resource received free of charge ^{(a)(b)}	721,766	2,091,618	-	-	-
Total gains administered on behalf of Government	721,766	2,091,618	-	-	-
Total own-sourced income administered on behalf of Government	2,097,829	3,505,629	1,474,070	1,500,823	1,538,584
Total comprehensive income/(loss)	2,090,959	3,502,779	1,471,220	1,497,973	1,538,234

Prepared on Australian Accounting Standards basis.

(a) The 2023-24 gain is a result of the commencement of 3.4/3.7GHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

(b) The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	742	742	742	742	742
Taxation receivables	814,210	846,286	901,094	937,091	975,308
Trade and other receivables ^(a)	290,728	159,914	28,709	28,709	28,709
Other financial assets	21	21	21	21	21
Total financial assets	1,105,701	1,006,963	930,566	966,563	1,004,780
Total assets administered on behalf of Government	1,105,701	1,006,963	930,566	966,563	1,004,780
LIABILITIES					
Payables					
Unearned revenue ^(b)	2,091,618	-	-	-	-
Other payables	124,372	124,372	124,372	124,372	124,372
Total payables	2,215,990	124,372	124,372	124,372	124,372
Total liabilities administered on behalf of Government	2,215,990	124,372	124,372	124,372	124,372
Net assets/(liabilities)	(1,110,289)	882,591	806,194	842,191	880,408

Prepared on Australian Accounting Standards basis.

- (a) The sale of the 26 GHz spectrum results in the recognition of a finance lease receivable, which is reduced through the expected instalment payments made by the winning auction bidders, the last instalment payment to be made in 2025-26.
- (b) The unearned revenue in 2023-24 relates to the cash expected to receive ahead of the commencement of the 850/900MHz licence sold at the auction held in December 2021.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	41,653	41,563	46,463	42,208	42,238
Rental Income ^{(a)(b)}	2,943,805	130,814	131,205	-	-
Interest ^(a)	1,179	787	396	-	-
Taxes	517,488	523,556	524,158	526,392	528,286
Other	17,465	17,750	17,890	11,063	8,683
Total cash received	3,521,590	714,470	720,112	579,663	579,207
Cash used					
Grant	2,500	2,500	2,500	2,500	-
Suppliers	4,320	300	300	300	300
Other	50	50	50	50	50
Total cash used	6,870	2,850	2,850	2,850	350
Net cash from/(used by) operating activities	3,514,720	711,620	717,262	576,813	578,857
Net increase/(decrease) in cash held	3,514,720	711,620	717,262	576,813	578,857
Cash and cash equivalents at beginning of reporting period	742	742	742	742	742
Cash from Official Public Account for:					
- Appropriations ^(c)	6,820	2,800	2,800	2,800	300
- Special accounts	50	50	50	50	50
Total cash from Official Public Account	6,870	2,850	2,850	2,850	350
Cash to Official Public Account for:					
- Appropriations ^(c)	(3,521,540)	(714,420)	(720,062)	(579,613)	(579,157)
- Special accounts	(50)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(3,521,590)	(714,470)	(720,112)	(579,663)	(579,207)
Cash and cash equivalents at end of reporting period	742	742	742	742	742

Prepared on Australian Accounting Standards basis.

- (a) Approximately \$130 million per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium to the auction price to make five annual cash instalments. The first instalment was paid in June 2021, the second instalment was made in July 2022, and the remaining three instalments are expected annually by 1 August in each relevant year with the last instalment in July 2025.
- (b) The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.

Australian Film Television and Radio School

**Entity resources and planned
performance**

Australian Film Television and Radio School

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Australian Film Television and Radio School

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Film, Television and Radio School (AFTRS) is the national institution for education, training and research for the screen and broadcast industries. Guided by its enabling legislation, the *Australian, Film, Television and Radio School Act 1973*, AFTRS works together with the screen and broadcast industries to provide Australians with the highest level of screen and broadcast education, training, and research so that Australian stories and culture thrive at home and around the world.

As the national screen and broadcast school, AFTRS is a global centre of excellence that is accessible to all Australians. In a time of ongoing sector change, the School is adaptive, nimble and fit for purpose in meeting the industry's evolving needs. For that reason, the School's current five-year strategy, 'Creating the Future', is constructed around three pillars: national reach, excellence and sustainability, and is well positioned to support the five pillars of the national cultural policy, *Revive: a place for every story, a story for every place*. The 5 pillars are guiding principles of all work undertaken by the School to support a thriving cultural life for all Australians through a robust cultural infrastructure; including a commitment to First Nations First and the importance of accessibility for creative talent across Australia and recognition of artists as vital workers creating radio, podcasts, television, films and stories that resonate through all parts of Australian creative life.

- **National Reach** – As the national screen and broadcast school, AFTRS engages, upskills, and supports talent in all states and territories.
- **Excellence** – Working in close partnership with industry, AFTRS equips its graduates with skills in craft, professionalism and artistry. AFTRS graduates are enterprising and creative. They understand the power of Australian story, underpinned by a First Nations culture, enriched by the diversity of our country, to engage and entertain audiences at home and around the world.
- **Sustainability** – AFTRS has a suite of scalable, adaptive offerings that support the industry's growth in a way that is sustainable for both AFTRS and the industry.

These pillars are underpinned by the following areas of strategic focus:

- **First Nations Culture** – Embedding First Nations values within AFTRS by including First Nations' knowledges, voices, values, and pedagogies to build the capacity and knowledge of our staff, graduates, and industry.

- **Outreach and Inclusion** – Supporting under-represented talent across Australia to work in the Australian screen and broadcast industries by building an inclusive school culture that celebrates all Australians and creating a flexible and responsive model of delivery that builds on AFTRS’ established strengths, delivering face-to-face learning in the School’s world-class Sydney campus.
- **Talent Development** – Empowering student learning through a model of teaching excellence and an experiential curriculum that is inclusive, flexible and national in its reach.
- **Industry Skills Training** – Ensuring Australian screen and audio practitioners have the skills required for the Australian industry to thrive.
- **Research and Innovation** – Partnering with industry on the design, development and delivery of a range of courses that meet immediate need and provide pathways to life-long careers in the screen and audio industries.
- **Effective Organisation** – Sustaining an adaptive, efficient, and resourceful business that supports AFTRS’ mission as a global centre of excellence for screen and broadcast education, training and research.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to AFTRS 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 AFTRS operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AFTRS resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	7,399	7,343
Funds from Government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	24,283	27,944
Total annual appropriations	24,283	27,944
Total funds from Government	24,283	27,944
Funds from other sources		
Interest	793	680
Sale of goods and services	8,656	9,695
Other	23	23
Total funds from other sources	9,472	10,398
Total net resourcing for AFTRS	41,154	45,685
	2023-24	2024-25
Average staffing level (number)	150	145

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.

(a) Appropriation Bill (No. 1) 2024–2025.

AFTRS is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to AFTRS and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: AFTRS 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Revive – National Cultural Policy	1.1					
Departmental payments		-	3,772	3,994	4,898	10,560
Total		-	3,772	3,994	4,898	10,560
Total payment measures						
Departmental		-	3,772	3,994	4,898	10,560
Total		-	3,772	3,994	4,898	10,560

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

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for AFTRS can be found at:

<https://www.aftrs.edu.au/wp-content/uploads/2023/08/AFTRS-Corporate-Plan-2023-24.pdf>

The most recent annual performance statement can be found at:

https://www.aftrs.edu.au/wp-content/uploads/2023/10/2022-23-AFTRS-Annual-Report_complete4Wsite.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Delivery of specialist education					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	24,283	27,944	28,377	29,628	35,866
Expenses not requiring appropriation in the budget year	1,484	170	122	69	16
Revenues from other independent sources	9,922	10,060	10,475	10,823	11,043
Total expenses for Program 1.1	35,689	38,174	38,974	40,520	46,925
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	24,283	27,944	28,377	29,628	35,866
Expenses not requiring appropriation in the budget year	1,484	170	122	69	16
Revenues from other independent sources	9,922	10,060	10,475	10,823	11,043
Total expenses for Outcome 1	35,689	38,174	38,974	40,520	46,925
Average staffing level (number)					
	2023-24 150	2024-25 145			

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research		
Program 1.1 – Delivery of specialist education to meet the diverse creative needs of students and the skill requirements of industry by means of award courses, training programs and events.		
Key Activities	<ul style="list-style-type: none"> • Grow First Nations Community Stakeholders and Projects • Deliver courses accessible to learners across the country • Deliver accredited courses • Deliver industry-partnered training • Partner with screen and broadcast stakeholders to provide targeted training • Develop a faculty-driven research project that bridges industry knowledge and academic expertise. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	First Nations' Culture: Embedding First Nations values within AFTRS by including First Nations' knowledges, voices, values, and pedagogies to build the capacity and knowledge of our staff, graduates, and industry	Target: 2 First Nations-led partnerships Target expected to be met
	Outreach and Inclusion: Supporting under-represented talent across Australia to learn, make and work in the Australian screen and broadcast industries and building an inclusive school culture that celebrates all Australians. Creating a flexible and responsive model of delivery that allows us to capitalise on established strengths delivering face-to-face learning in our world-class Sydney campus	Target: 3,000 participants in industry training Target expected to be met Target: 1 partnered industry event per State and Territory outside of NSW Target expected to be met
	Talent Development: Empower student learning through an experiential curriculum that is inclusive and flexible, and national in its reach and enable teaching excellence	Target: 300 award course enrolments (per calendar year) Target expected to be met Target: 100 award course graduates (per calendar year) Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	Industry Skills Training: Creating future-oriented, industry-aligned learning environments that are accessible and transformative and provide pathways to life-long careers in the screen and broadcast industries. Partnering with industry in the design, development, and delivery of courses	Target: 75% of recent graduates applying the skills they learnt in their AFTRS course professionally Target expected to be met Target: 10 industry training partnerships Target expected to be met Target: Annual consultation with industry stakeholders, including industry Advisory Panels and triennial skills survey Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	First Nations' Culture: Embedding First Nations values within AFTRS by including First Nations' knowledges, voices, values, and pedagogies to build the capacity and knowledge of our staff, graduates, and industry	Target: 2 First Nations-led partnerships
	Outreach and Inclusion: Supporting under-represented talent across Australia to work in the Australian screen and broadcast industries by building an inclusive school culture that celebrates all Australians and creating a flexible and responsive model of delivery that builds on AFTRS' established strengths, delivering face-to-face learning in the School's world-class Sydney campus	Target: 3,000 participants in industry training Target: 1 partnered industry event per State and Territory outside of NSW
	Talent Development: Empowering student learning through a model of teaching excellence and an experiential curriculum that is inclusive, flexible and national in its reach	Target: 300 award course enrolments (per calendar year) Target: 100 award course graduates (per calendar year)
	Industry Skills Training: Partnering with industry on the design, development and delivery of a range of courses that meet immediate need and provide pathways to life-long careers in the screen and audio industries	Target: 75% of recent graduates applying the skills they learnt in their AFTRS course professionally Target: 10 industry training partnerships Target: Annual consultation with industry stakeholders, including industry Advisory Panels and triennial skills survey
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AFTRS finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

Own-source revenue is expected to increase by 1.4 per cent in 2024–25. Award Course fee income of \$7.8 million is an increase of 2.0 per cent from the 2023–24 result and is expected to continue to increase across the forward estimates period. Income from Short and Industry Courses and Business Development is budgeted to be \$1.5 million for 2024–25 (\$1.5 million for 2023–24) and is then expected to increase throughout the forward estimates period.

Employee costs are expected to increase by 5.4 per cent to \$21.7 million in 2024–25 and then increase over the forward years. Overall, total expenses for 2024–25 (\$38.2 million) is an increase of 7.0 per cent from 2023–24 with a further increase in the outer years. The average staffing level is planned to increase over the forward years.

Departmental balance sheet

The budgeted balance sheet is based on the latest forecast with due consideration to flow-ons from the capital expenditure budget, income statements and cash inflows and outflows.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	20,629	21,738	23,237	24,381	27,766
Suppliers	8,667	9,631	8,826	9,604	13,182
Depreciation and amortisation	5,936	6,377	6,527	6,204	5,699
Finance costs	457	428	384	331	278
Total expenses	35,689	38,174	38,974	40,520	46,925
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,080	9,437	9,952	10,300	10,520
Interest	819	600	500	500	500
Other	23	23	23	23	23
Total own-source revenue	9,922	10,060	10,475	10,823	11,043
Total own-source income	9,922	10,060	10,475	10,823	11,043
Net (cost of)/contribution by services	(25,767)	(28,114)	(28,499)	(29,697)	(35,882)
Revenue from Government	24,283	27,944	28,377	29,628	35,866
Surplus/(deficit) attributable to the Australian Government	(1,484)	(170)	(122)	(69)	(16)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(1,484)	(170)	(122)	(69)	(16)
Total comprehensive income/(loss) attributable to the Australian Government	(1,484)	(170)	(122)	(69)	(16)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,484)	(170)	(122)	(69)	(16)
plus: depreciation/amortisation expenses for ROU assets	4,032	4,170	4,227	4,227	4,227
less: lease principal repayments ^(a)	(3,822)	(4,000)	(4,105)	(4,158)	(4,211)
Net Cash Operating Surplus/ (Deficit)	(1,274)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,343	8,277	9,438	10,315	10,701
Trade and other receivables	3,459	3,129	3,349	3,504	3,589
Total financial assets	10,802	11,406	12,787	13,819	14,290
Non-financial assets					
Land and buildings	35,232	32,056	27,829	23,602	19,375
Property, plant and equipment	8,252	7,592	6,522	5,759	5,487
Intangibles	155	94	64	50	50
Other non-financial assets	205	205	205	205	205
Total non-financial assets	43,844	39,947	34,620	29,616	25,117
Total assets	54,646	51,353	47,407	43,435	39,407
LIABILITIES					
Payables					
Suppliers	1,508	1,508	1,508	1,508	1,508
Other payables	3,980	3,988	4,263	4,456	4,562
Total payables	5,488	5,496	5,771	5,964	6,070
Interest bearing liabilities					
Leases	35,471	32,451	28,346	24,188	19,977
Total interest bearing liabilities	35,471	32,451	28,346	24,188	19,977
Provisions					
Employee provisions	4,097	3,986	3,992	4,054	4,147
Total provisions	4,097	3,986	3,992	4,054	4,147
Total liabilities	45,056	41,933	38,109	34,206	30,194
Net assets	9,590	9,420	9,298	9,229	9,213
EQUITY					
Parent entity interest					
Reserves	2,857	2,857	2,857	2,857	2,857
Retained surplus (accumulated deficit)	6,733	6,563	6,441	6,372	6,356
Total parent entity interest	9,590	9,420	9,298	9,229	9,213
Total equity	9,590	9,420	9,298	9,229	9,213

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024			
Balance carried forward from previous period	6,733	2,857	9,590
Adjusted opening balance	6,733	2,857	9,590
Comprehensive income			
Surplus/(deficit) for the period	(170)		(170)
Total comprehensive income	(170)	-	(170)
Estimated closing balance as at 30 June 2025	6,563	2,857	9,420
Closing balance attributable to the Australian Government	6,563	2,857	9,420

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	24,283	27,944	28,377	29,628	35,866
Sale of goods and rendering of services	8,656	9,695	10,007	10,338	10,541
Interest	793	680	500	500	500
Net GST received	1,100	1,100	1,100	1,100	1,100
Other	23	23	23	23	23
Total cash received	34,855	39,442	40,007	41,589	48,030
Cash used					
Employees	20,268	21,849	23,231	24,319	27,673
Suppliers	9,193	10,731	9,926	10,704	14,282
Interest payments on lease liability	457	428	384	331	278
Total cash used	29,918	33,008	33,541	35,354	42,233
Net cash from/(used by) operating activities	4,937	6,434	6,466	6,235	5,797
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,171	1,500	1,200	1,200	1,200
Total cash used	1,171	1,500	1,200	1,200	1,200
Net cash from/(used by) investing activities	(1,171)	(1,500)	(1,200)	(1,200)	(1,200)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	3,822	4,000	4,105	4,158	4,211
Total cash used	3,822	4,000	4,105	4,158	4,211
Net cash from/(used by) financing activities	(3,822)	(4,000)	(4,105)	(4,158)	(4,211)
Net increase/(decrease) in cash held	(56)	934	1,161	877	386
Cash and cash equivalents at the beginning of the reporting period	7,399	7,343	8,277	9,438	10,315
Cash and cash equivalents at the end of the reporting period	7,343	8,277	9,438	10,315	10,701

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	1,171	1,500	1,200	1,200	1,200
TOTAL	1,171	1,500	1,200	1,200	1,200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,171	1,500	1,200	1,200	1,200
Total cash used to acquire assets	1,171	1,500	1,200	1,200	1,200

Prepared on Australian Accounting Standards basis.

(a) Funded from annual appropriations and may include donations and contributions, gifts, internally developed assets, and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	10,300	3,795	14,095
Gross book value - ROU assets	57,235	165	-	57,400
Accumulated depreciation/amortisation and impairment	-	(2,053)	(3,640)	(5,693)
Accumulated depreciation/amortisation and impairment - ROU assets	(22,003)	(160)	-	(22,163)
Opening net book balance	35,232	8,252	155	43,639
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	-	1,500	-	1,500
Total additions	-	1,500	-	1,500
Other movements				
Depreciation/amortisation expense	-	(2,146)	(61)	(2,207)
Depreciation/amortisation on ROU assets	(4,156)	(14)	-	(4,170)
Other - ROU assets	980	-	-	980
Total other movements	(3,176)	(2,160)	(61)	(5,397)
As at 30 June 2025				
Gross book value	-	11,800	3,795	15,595
Gross book value - ROU assets	58,215	165	-	58,380
Accumulated depreciation/amortisation and impairment	-	(4,199)	(3,701)	(7,900)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,159)	(174)	-	(26,333)
Closing net book balance	32,056	7,592	94	39,742

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including DCBs.

Australian Maritime Safety Authority

**Entity resources and planned
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Australian Maritime Safety Authority

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Australian Maritime Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Maritime Safety Authority (AMSA) is a statutory authority established under the *Australian Maritime Safety Authority Act 1990* (AMSA Act) to:

- promote maritime safety and protection of the maritime environment
- prevent and combat ship–safety pollution in the marine environment
- provide infrastructure to support safety of navigation in Australian waters
- provide a national search and rescue service to the maritime and aviation sectors
- provide, on request, services to the maritime industry on a commercial basis
- provide, on request, services of a maritime nature on a commercial basis to the Commonwealth and/or states and territories.

AMSA regularly assesses its operating environment, challenges, goals, and risks to identify key priorities for coming years.

In 2024–25, AMSA will continue to focus on the strategic priorities that reflect AMSA’s statutory responsibilities, including taking a modern and risk-based approach, and collaborating with our stakeholders in delivering our regulatory functions. AMSA’s objectives are consistent with the Minister’s Statement of Expectations and forms the basis for the program objectives and outputs detailed in the following sections.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to AMSA 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 departmental (for AMSA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AMSA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	22,952	24,570
Funds from Government		
Annual appropriations - ordinary annual services Outcome 1 ^(a)	102,278	86,218
Total annual appropriations	102,278	86,218
Special appropriations <i>Australian Maritime Safety Authority Act 1990</i> ^(b)	132,389	135,848
Total special appropriations	132,389	135,848
Amounts received from related entities ^(c) Department of Infrastructure, Transport, Regional Development, Communications and the Arts	2,832	-
Total amounts received from related entities	2,832	-
Total funds from Government	237,499	222,066
Funds from industry sources		
Regulatory fees	7,826	8,723
Total funds from industry sources	7,826	8,723
Funds from other sources		
Interest	5,772	6,152
Sale of goods and services	1,732	5,157
Other	1,975	1,437
Total funds from other sources	9,479	12,746
Total net resourcing for AMSA	277,756	268,105
<hr/>		
Average staffing level (number)	2023-24 470	2024-25 481

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.

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Levies collected under *Marine Navigation Levy Collection Act 1989*, *Marine Navigation (Regulatory Functions) Levy Collection Act 1991*, and *Protection of the Sea (Shipping Levy) Collection Act 1981* are paid to the Consolidated Revenue Fund and appropriated under section 48 of the *Australian Maritime Safety Authority Act 1990*.

- (c) Funding provided by a government entity that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity.

AMSA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, which are then paid to AMSA and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Delivering a Strategic Fleet	1.1					
Departmental payments		-	341	346	92	-
Total		-	341	346	92	-
Savings from External Labour - extension ^(a)	1.1					
Departmental payments		-	(106)	(120)	(124)	(940)
Total		-	(106)	(120)	(124)	(940)
Total payment measures						
Departmental		-	235	226	(32)	(940)
Total		-	235	226	(32)	(940)

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

- (a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

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 AMSA's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of planned and actual performance.

The most recent corporate plan for AMSA can be found at:

<https://www.amsa.gov.au/sites/default/files/2023-08/amsa-corporate-plan-2023-24.pdf>

The most recent annual performance statement can be found at:

https://www.amsa.gov.au/sites/default/files/0022_annual-report-2022-23_v16web.pdf

AMSA contributes to one Outcome and one Program, which is divided into two Subprograms:

- **Subprogram 1: Seafarer and ship safety and environment protection** aims to achieve the first part of AMSA's Outcome to minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services.
- **Subprogram 2: Search and rescue** aims to achieve the second part of AMSA's Outcome by maximizing the number of people saved from maritime and aviation incidents through search and rescue coordination.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination

Linked programs

Attorney General's Department

Programs

- Program 1.1: Attorney-General's Department Operating Expenses – Legal Services and Families
- Program 1.2: Attorney-General's Department Operating Expenses – National Security, Integrity and International Program

Contribution to Outcome 1 made by linked programs

The Attorney General's Department provides high quality legal policy advice to the Australian Government and its entities in relation to national security and criminal justice, protecting and promoting the rule of law and ensuring an effective and efficient Commonwealth criminal justice system, and building a safe and secure Australia.

AMSA engages with the Attorney-Generals' Department to obtain expert legal advice and to coordinate Australia's position on critical liability and compensation matters at the International Maritime Organization. This engagement, amongst other things, assists AMSA to operate within its regulatory remit in an international context, and supports consideration of AMSA's aids to navigation network within the Commonwealth's response to native title claims.

Civil Aviation Safety Authority (CASA)

Outcome 1 Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training.

Programs

- Program 1.1: parts: 1. Maintain and enhance a fair, effective and efficient aviation safety regulation system. 2. Collaborative engagement with the aviation industry and wider community to promote and support aviation.

Contribution to Outcome 1 made by linked program

CASA is responsible for regulating the aviation industry. The regulation of industry ensures that aircraft tasked by AMSA are meeting regulatory requirements which supports operational risk management for responses, and accordingly the corporate risk that AMSA may be exposed to.

AMSA is responsible for operationalising Australia's commitment to International Civil Aviation Authority's (ICAO) Annex 12 (Search and Rescue) and works with CASA and other aviation agencies to ensure a coordinated approach.

Department of Department of Climate Change, Energy, the Environment and Water (DCCEEW)

Program

- Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances

Contribution to Outcome 1 made by linked program

DCCEEW works with to AMSA to determine the feasibility of recycling clean and segregated waste from international ships at Australian ports and to develop a nationally consistent framework to support this activity in the longer term.

This action is identified in the National Waste Policy Action Plan that guides Australia's investment and national efforts to better manage waste and recover resources in support of a circular economy to 2030 and beyond. Additionally, the activity supports the International Maritime Organizations Action Plan to Address Marine Plastic Litter from Ships that identifies the need to improve the effectiveness of port reception facilities in reducing marine plastic litter through the provision of recycling facilities.

Department of Defence**Programs**

- 2.14: Defence Intelligence

Contribution to Outcome 1 made by linked program

AMSA supports Defence, via the Australian Hydrographic Office by providing advice and priority on the areas to survey and provision of nautical charts and publications to best support maritime safety in Australian Waters.

Department of Foreign Affairs and Trade (DFAT)**Programs**

- Program 1.1: Foreign Affairs and Trade Operations
- Program 2.1: Consular Services

Contribution to Outcome 1 made by linked program

DFAT provides funding support to AMSA for delivery of bilateral capacity building programs with Indonesia and Papua New Guinea, and separate multilateral projects involving regional development organisations in the Indo-Pacific region.

Using DFAT funds, AMSA has also contributed to the International Maritime Organisation (IMO) Integrated Technical Cooperation Committee to support development of Small Island Developing States and Least Developed Countries, seafarer welfare and women in maritime initiatives, and the establishment of the IMO's Regional Presence Office for the Pacific.

DFAT also supports Australia's re-election campaign to the IMO Council every two years.

Great Barrier Reef Marine Park Authority (the Reef Authority)**Programs**

- Program 1.1: Great Barrier Reef Marine Park Authority

Contribution to Outcome 1 made by linked program

The Reef Authority is the regulator responsible for the management of the Great Barrier Reef Marine Park. AMSA supports the ongoing management of the Great Barrier Reef (GBR) through providing services to enable safer shipping within the reef, such as: aids to navigation, GBR Vessel Traffic Services, emergency response arrangements to minimise maritime pollution incidents (including delivery of a dedicated emergency towage vessel) and regulation of shipping for safety and environmental performance.

The Reef Authority supports AMSA emergency response functions through provision of resources and subject matter expertise.

<p>National Emergency Management Agency</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.6: Emergency Management <p>Contribution to Outcome 1 made by outcomes</p> <p>The National Emergency Management Agency is responsible for coordination across the national coordination mechanisms through which AMSA can respond, delivering a synchronised effect across the whole of government.</p>
<p>Department of Home Affairs</p> <p>Outcomes^(a)</p> <ul style="list-style-type: none">• Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs• Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum <p>Contribution to Outcome 1 made by Outcomes</p> <p>AMSA supports Home Affairs through the provision of data such as vessel locations (automatic identification system) and occasional use of AMSA response assets under a Memorandum of Understanding. Through leading Australia’s engagement at the International Maritime Organisation, AMSA also supports Home Affairs’ maritime security role.</p>

National Offshore Petroleum Safety and Environment Management Authority (NOPSEMA)

Programs

- Program 1: Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation and enforcement.

Contribution to Outcome 1 made by linked program

NOPSEMA are responsible for promoting and enforcing the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.

AMSA manages the National Plan for Maritime Environmental Emergencies. Arrangements within the National Plan and AMSA response resources support the response to offshore petroleum oil spill incidents. NOPSEMA regulates the duty holder's compliance with implementing their oil pollution emergency plan (OPEP).

(a) AMSA and Home Affairs agreed that the relationship was best described at an outcome level.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	102,278	86,218	87,683	87,453	88,880
Payment from related entities	2,832	-	-	-	-
Special appropriations					
<i>Australian Maritime Safety Authority Act 1990</i>	133,537	135,941	154,326	157,157	160,045
Expenses not requiring appropriation in the budget year ^(a)	2,791	15,602	(1,838)	(117)	(17)
Revenues from industry sources					
regulatory fees	8,267	8,723	6,510	6,510	6,510
Revenues from other independent sources	9,831	12,900	11,716	11,314	11,277
Total expenses for Program 1.1	259,536	259,384	258,397	262,317	266,695
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	102,278	86,218	87,683	87,453	88,880
Payment from related entities	2,832	-	-	-	-
Special appropriations	133,537	135,941	154,326	157,157	160,045
Expenses not requiring appropriation in the budget year ^(a)	2,791	15,602	(1,838)	(117)	(17)
Revenues from industry sources					
regulatory fees	8,267	8,723	6,510	6,510	6,510
Revenues from other independent sources	9,831	12,900	11,716	11,314	11,277
Total expenses for Outcome 1	259,536	259,384	258,397	262,317	266,695
	2023-24	2024-25			
Average staffing level (number)	470	481			

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

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

(a) Expenses not requiring appropriation in the Budget year are made up of the operating result.

Table 2.1.2: Program components of Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Subprogram 1.1.1: Seafarer and ship safety, and maritime environment protection					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	20,211	5,062	4,833	4,338	4,184
Payment from related entities	2,832	-	-	-	-
Special appropriations <i>Australian Maritime Safety Authority Act 1990</i>	133,537	135,941	154,326	157,157	160,045
Expenses not requiring appropriation in the budget year ^(b)	2,791	15,602	(1,838)	(117)	(17)
Revenues from industry sources regulatory fees	8,267	8,723	6,510	6,510	6,510
Revenues from other independent sources	7,832	10,860	10,107	9,710	9,697
Total expenses for Subprogram 1.1.1	175,470	176,188	173,938	177,598	180,419
Subprogram 1.1.2: Search and rescue					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	82,067	81,156	82,850	83,115	84,696
Revenues from other independent sources	1,999	2,040	1,609	1,604	1,580
Total expenses for Subprogram 1.1.2	84,066	83,196	84,459	84,719	86,276
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	102,278	86,218	87,683	87,453	88,880
Payment from related entities	2,832	-	-	-	-
Special appropriations	133,537	135,941	154,326	157,157	160,045
Expenses not requiring appropriation in the budget year ^(a)	2,791	15,602	(1,838)	(117)	(17)
Revenues from industry sources regulatory fees	8,267	8,723	6,510	6,510	6,510
Revenues from other independent sources	9,831	12,900	11,716	11,314	11,277
Total expenses for Outcome 1	259,536	259,384	258,397	262,317	266,695

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of the operating result.

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination		
Program 1.1 Seafarer and ship safety, environment protection and search and rescue. Subprogram 1.1.1 – Seafarer and ship safety and environment protection aims to minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services. Subprogram 1.1.2 – Search and rescue aims to maximise the number of people saved from maritime and aviation incidents through coordinating search and rescue. As Australia’s national maritime regulatory body, AMSA promotes the safety and protection of our marine environment and combats ship-sourced pollution. AMSA provides the infrastructure for safety of navigation in Australian waters and maintains a national search and rescue service for the maritime and aviation sectors. Vision: Safe and clean seas, saving lives. Mission: Ensuring safe vessel operations, combatting marine pollution, and rescuing people in distress.		
Key Activities^(a)	<ul style="list-style-type: none"> Promote maritime safety Protect the marine environment from pollution from ships; and other environmental damage caused by shipping Provide for a national search and rescue service 	
Year	Performance measures^(b)	Expected Performance Results
Current Year 2023–24	Safety of foreign–flagged ships and Australian–flagged ships (under the <i>Navigation Act 2021</i>) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents ^(c) to total port arrivals	Target: ≤1.5% Expected result: 0.81%
	Timeliness of response to significant ^(d) oil spill incidents	Target: within 4 hours of notification Expected result: Achieved
	Coordinate responses within the Australian Search and Rescue (SAR) region to save as many lives as possible of those at risk	Target: 100% Expected result: 99%

Year	Performance measures ^(b)	Planned Performance Results
Budget year 2024–25	Safety of foreign–flagged ships and Australian–flagged ships (under the <i>Navigation Act 2021</i>) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents ^(c) to total port arrivals.	Target: ≤1.5%
	Timeliness of response to significant ^(d) oil spill incidents.	Target: within 4 hours of notification
	Coordinate responses within the Australian Search and Rescue (SAR) region to save as many lives as possible of those at risk.	Target: 100%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

- (a) AMSA's key activities constitute its operational core business to deliver its subprograms, program, and outcome 1. Key activities are also detailed in AMSA's corporate plan, specifically the plan-on-a-page. Unless there have been changes to legislation, machinery of government or programs, key activities are generally not subject to change.
- (b) AMSA's 2023-24 Corporate Plan lists initiatives (including projects) organised under five strategic priorities. These priorities and initiatives are subject to some change between years as AMSA responds to changes in its operating environment.
- (c) Marine incidents are classified by AMSA into one of three severity levels: (1) very serious; (2) serious; and (3) less serious. Several factors are considered by AMSA to decide whether an incident is deemed very serious and/or serious. These include, fatalities, serious injuries, loss of vessel, damage to vessel and equipment; serious pollution and other incidents that result in serious consequences (i.e. fire; grounding; collisions etc.) Incidents are categorised individually.
- (d) A significant oil spill is a Level 2 (or higher) incident in accordance with the National Plan for Maritime Environmental Emergencies (<https://www.amsa.gov.au/marine-environment/national-plan-maritime-environmental-emergencies/national-plan-maritime>). It is noted that AMSA's powers extend to combating pollution in the marine environment and that these powers are not limited to oil (for example, pollution from containers overboard), but this measure focuses on oil spill response.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AMSA's finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

AMSA's financial statements are prepared on an accrual basis where revenue and expenses are recognised as and when resources are received and used. The resourcing statement is prepared when cash resources are available to be used during the period and includes amounts recognised as revenue in previous periods.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted operating results

AMSA is projecting operating losses of \$2.8 million in 2023–24 and \$15.6 million in 2024–25, with minor surpluses in forward year estimates. This compares to surpluses shown in the 2023–24 Portfolio Additional Estimates Statements.

These variances are a combination of a reduction in anticipated cost-recovered levy revenue for 2023–24, and cessation of Australian Government interim funding for National System regulatory functions for 2024–25. National System transition funding of approximately \$4 million per annum will continue until the end of 2027–28.

Revenue

Total revenue for 2024–25 is budgeted to be \$243.8 million, a reduction of \$12.9 million from projected current year estimates for 2023–24 of \$256.7 million.

As mentioned, this reflects cessation of Australian Government interim funding for regulatory service delivery of National System (\$15.6 million), partially offset by anticipated rise in cost-recovered levy revenue in 2024–25 (\$2.4 million).

AMSA's revenue sources are:

- Levy revenue is collected predominately from the international commercial shipping industry paid into Consolidated Revenue Fund and appropriated under section 48 of the AMSA Act as special appropriations. In 2024–25, levy revenue is projected to be \$135.9 million (2023–24: \$133.5 million).
- Community Services Obligation funding received from the Australian Government for search and rescue coordination services in accordance with Australia's obligations under international Conventions and within recognised search and rescue region.

- AMSA will receive an annual departmental appropriation of \$81.4 million (2023–24: \$82.1 million).
- Funding received from the Australian Government to support regulatory service delivery of the National System of \$4.8 million (2023–24: \$20.2 million).
- Transitional funding packages received from the States and Northern Territory for the National System of \$1.5 million (2023–24: \$1.5 million).
- Independent and own-source revenue, including charges for cost-recovered fee-based activities, interest revenue, related entity revenue, and other revenue of \$20.1 million (2023–24: \$19.4 million).

The following table shows the 2024–25 budgeted revenue with comparisons to projected 2023–24 estimated actual.

AMSA sourced revenue comparison

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000
Annual departmental appropriations		
Search and rescue functions and activities	82,067	81,172
National System transition funding	4,941	4,811
National System interim funding	15,270	-
Other funding measures	-	235
Total annual departmental appropriations	102,278	86,218
Special appropriations of levies collected from the maritime shipping industry		
Marine Navigation Levy	37,631	38,308
Marine Navigation (Regulatory Functions) Levy	57,508	58,544
Protection of the Sea Levy	38,398	39,089
Total special appropriations	133,537	135,941
Revenue from independent and own-sources		
Contributions from states and territories for National System	1,484	1,484
Regulatory fees	8,267	8,723
Other revenue	11,179	11,416
Total independent and own-sources revenue	20,930	21,623
Total revenue	256,745	243,782

Levy revenue

Budgeted operating results are highly dependent on the stability of levy revenue and risks of potential global disruptions influenced by externalities outside AMSA's control. Risks include impacts of international events on global trade and demand for Australian commodity exports, especially iron ore and coal.

Year-on-year growth of levy revenue softened in 2022, resulting in a negative return in 2022-23 with growth rates continuing to be below the long-term average. AMSA is anticipating levy revenue to rise by only 0.6 per cent in 2023-24 and by 1.8 per cent in 2024-25 aligning with expected tonnage vessel volumetric movements.

Operating expenses

Total operating expenses are budgeted to be \$259.4 million in 2024-25, compared to the projection for 2023-24 of \$259.5 million, a reduction of \$0.1 million. The anticipated movements in budgeted operating expenses are:

- employee benefits expected to increase by \$3.8 million in 2024-25 to \$86.1 million, reflecting expected changes in AMSA's Enterprise Agreement as well as an increase AMSA's resourcing profile
- supplier expenses budgeted to decrease by \$1.7 million in 2024-25 to \$134 million, associated with a reduction in labour hire and material costs
- depreciation and amortisation is expected to decrease by \$3.1 million to \$36.4 million largely representing savings from office relocation of Canberra head-office
- projected write-down and impairments of obsolete inventory of \$1.0 million.

Equity and cash position

Net assets (equity) movements are consistent with expected operating results for budget and each of the three forward year estimates.

AMSA's net cash position (including investments) is budgeted to decrease in 2024-25 by \$10 million, with a minor increase in 2025-26 before decreasing by \$7 million and \$5.5 million in 2026-27 and 2027-28 respectively. These movements largely correspond with changes in capital expenditure and are dependent on AMSA obtaining National System future funding and charging arrangements.

This cash position includes \$50 million set aside to respond to any pollution response emergencies that may arise.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	82,312	86,070	85,285	87,749	89,540
Suppliers	135,663	133,979	135,075	138,325	140,810
Depreciation and amortisation	39,548	36,427	35,140	33,531	33,956
Finance costs	1,063	2,908	2,897	2,712	2,389
Write-down and impairment of assets	950	-	-	-	-
Total expenses	259,536	259,384	258,397	262,317	266,695
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,626	13,384	11,424	10,995	11,046
Fees and fines	82	150	110	110	110
Interest	6,253	6,109	5,038	5,065	4,977
Rental income	485	496	170	170	170
Contributions from states and territories	1,484	1,484	1,484	1,484	1,484
Total own-source revenue	20,930	21,623	18,226	17,824	17,787
Net (cost of)/contribution by services	(238,606)	(237,761)	(240,171)	(244,493)	(248,908)
Revenue from Government	235,815	222,159	242,009	244,610	248,925
Surplus/(deficit) attributable to the Australian Government	(2,791)	(15,602)	1,838	117	17
Total comprehensive income/(loss) attributable to the Australian Government	(2,791)	(15,602)	1,838	117	17
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive Income	(2,791)	(15,602)	1,838	117	17
plus: depreciation/amortisation expenses for ROU assets ^(a)	20,792	18,346	18,310	18,216	18,047
less: lease principal repayments ^(a)	(20,768)	(17,435)	(17,512)	(17,637)	(17,970)
Net Cash Operating Surplus/ (Deficit)	(2,767)	(14,691)	2,636	696	94

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	24,570	24,610	26,181	24,216	28,711
Trade and other receivables	12,501	12,706	13,104	13,308	13,482
Other investments	95,000	85,000	85,000	80,000	70,000
Total financial assets	132,071	122,316	124,285	117,524	112,193
Non-financial assets					
Land and buildings	76,960	72,533	69,799	67,713	61,105
Property, plant and equipment	211,511	196,066	183,273	174,428	159,907
Intangibles	4,795	4,345	5,205	10,331	16,799
Inventories	4,485	4,485	4,485	4,485	4,485
Other non-financial assets	3,090	3,054	3,079	3,153	3,228
Total non-financial assets	300,841	280,483	265,841	260,110	245,524
Total assets	432,912	402,799	390,126	377,634	357,717
LIABILITIES					
Payables					
Suppliers	26,969	26,655	26,876	27,522	28,179
Other payables	1,154	1,133	1,173	1,178	1,182
Total payables	28,123	27,788	28,049	28,700	29,361
Interest bearing liabilities					
Leases	123,745	107,198	93,263	79,289	61,569
Total interest bearing liabilities	123,745	107,198	93,263	79,289	61,569
Provisions					
Employee provisions	33,959	36,956	36,975	38,371	36,525
Other provisions	29,411	28,785	27,929	27,247	26,218
Total provisions	63,370	65,741	64,904	65,618	62,743
Total liabilities	215,238	200,727	186,216	173,607	153,673
Net assets	217,674	202,072	203,910	204,027	204,044
EQUITY					
Parent entity interest					
Contributed equity	37,986	37,986	37,986	37,986	37,986
Reserves	108,885	108,885	108,885	108,885	108,885
Retained surplus (accumulated deficit)	70,803	55,201	57,039	57,156	57,173
Total parent entity interest	217,674	202,072	203,910	204,027	204,044
Total equity	217,674	202,072	203,910	204,027	204,044

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	70,803	108,885	37,986	217,674
Adjusted opening balance	70,803	108,885	37,986	217,674
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(15,602)	-	-	(15,602)
Total comprehensive income/(loss)	(15,602)	-	-	(15,602)
of which:				
Attributable to the Australian Government	(15,602)	-	-	(15,602)
Estimated closing balance as at 30 June 2025	55,201	108,885	37,986	202,072
Closing balance attributable to the Australian Government	55,201	108,885	37,986	202,072

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	102,278	86,218	87,683	87,453	88,880
Receipts from Government	132,389	135,848	153,614	157,047	159,933
Sale of goods and rendering of services	12,390	13,880	11,594	11,165	11,216
Interest	5,772	6,152	5,358	5,057	5,003
Net GST received	421	42	-	-	-
Other	1,975	1,437	1,618	1,594	1,594
Total cash received	255,225	243,577	259,867	262,316	266,626
Cash used					
Employees	74,394	83,073	85,266	86,353	91,386
Suppliers	142,601	134,257	134,879	137,753	140,228
Borrowing costs	963	2,808	2,597	2,412	2,089
Net GST paid	-	-	30	86	88
Other	1,661	947	1,116	977	1,325
Total cash used	219,619	221,085	223,888	227,581	235,116
Net cash from/(used by) operating activities	35,606	22,492	35,979	34,735	31,510
INVESTING ACTIVITIES					
Cash received					
Investments	16,000	10,000	-	5,000	10,000
Total cash received	16,000	10,000	-	5,000	10,000
Cash used					
Purchase of property, plant and equipment and intangibles	29,220	15,017	16,896	24,063	19,045
Total cash used	29,220	15,017	16,896	24,063	19,045
Net cash from/(used by) investing activities	(13,220)	(5,017)	(16,896)	(19,063)	(9,045)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	20,768	17,435	17,512	17,637	17,970
Total cash used	20,768	17,435	17,512	17,637	17,970
Net cash from/(used by) financing activities	(20,768)	(17,435)	(17,512)	(17,637)	(17,970)
Net increase/(decrease) in cash held	1,618	40	1,571	(1,965)	4,495
Cash and cash equivalents at the beginning of the reporting period	22,952	24,570	24,610	26,181	24,216
Cash and cash equivalents at the end of the reporting period	24,570	24,610	26,181	24,216	28,711

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	29,220	15,017	16,896	24,063	19,045
TOTAL	29,220	15,017	16,896	24,063	19,045
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	90,845	16,105	20,473	27,726	19,295
less: ROU Additions	(61,426)	(888)	(3,577)	(3,663)	(250)
Total cash used to acquire assets	29,419	15,217	16,896	24,063	19,045

Prepared on Australian Accounting Standards basis.

(a) Includes funding from prior year appropriations, entity receipts, and proceeds from sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	3,445	28,273	150,626	20,374	202,718
Gross book value - ROU assets	2,636	79,825	105,563	-	188,024
Accumulated depreciation/ amortisation and impairment	-	(3,856)	(13,009)	(15,579)	(32,444)
Accumulated depreciation/amortisation and impairment - ROU assets	(415)	(32,948)	(31,669)	-	(65,032)
Opening net book balance	5,666	71,294	211,511	4,795	293,266
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	2,412	11,216	1,589	15,217
By purchase appropriation ordinary annual services - ROU assets	-	888	-	-	888
Total additions	-	3,300	11,216	1,589	16,105
Other movements					
Depreciation/amortisation expense	-	(2,275)	(13,767)	(2,039)	(18,081)
Depreciation/amortisation on ROU assets	(121)	(5,331)	(12,894)	-	(18,346)
Total other movements	(121)	(7,606)	(26,661)	(2,039)	(36,427)
As at 30 June 2025					
Gross book value	3,445	30,685	161,842	21,963	217,935
Gross book value - ROU assets	2,636	80,713	105,563	-	188,912
Accumulated depreciation/ amortisation and impairment	-	(6,131)	(26,776)	(17,618)	(50,525)
Accumulated depreciation/amortisation and impairment - ROU assets	(536)	(38,279)	(44,563)	-	(83,378)
Closing net book balance	5,545	66,988	196,066	4,345	272,944

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian National Maritime Museum

**Entity resources and planned
performance**

Australian National Maritime Museum

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Australian National Maritime Museum

Section 1: Entity overview and resources

1.1 Strategic direction statement

The oceans and waterways are the heartbeat of who we are. As an island nation in the Asia Pacific – this nation has been shaped by sea. The Australian National Maritime Museum (ANMM) connects Australians with the past, present and future. Our work adds knowledge, seeks cohesion and promotes sustainability.

The ANMM informs, challenges and nurtures conversations about this nation shaped by sea. We develop, preserve, and present our collection, research, and expertise to connect visitors and their own experiences to stories as old as the continent itself – and yet vital to all our futures.

The ANMM was established under the *Australian National Maritime Museum Act 1990*, and the Act outlines the primary functions of the Museum. These are expressed as:

- to exhibit, or to make available for exhibition by others, material included in the national maritime collection or other maritime historical material
- to develop, preserve and maintain the national maritime collection
- to disseminate information relating to Australian maritime history
- to conduct, arrange for and assist research into matters relating to Australian maritime history.

The ANMM increases knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events.

The ANMM's work continues to be guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*, as well as the ANMM's own Strategic Framework and Corporate Plan. The museum will focus its work around the four strategic pillars outlined in the Strategic Framework – Inspire, Inform, Influence and Impact.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ANMM 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 departmental (for ANMM's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ANMM resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	30,250	22,922
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	27,029	24,882
Annual appropriations - other services ^(b)		
Equity injection	3,895	4,608
Total annual appropriations	30,924	29,490
Total funds from Government	30,924	29,490
Funds from other sources		
Interest	1,448	1,187
Sale of goods and services	8,762	7,363
Other	201	1,958
Total funds from other sources	10,411	10,508
Total net resourcing for ANMM	71,585	62,920
	2023-24	2024-25
Average staffing level (number)	107	115

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

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

The ANMM is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ANMM and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the ANMM for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for ANMM can be found at:

<https://www.sea.museum/-/media/anmm/files/about-us/corporate-information/anmm-corporate-plan-2023-2026.pdf?la=en>

The most recent annual performance statement can be found at:

<https://www.sea.museum/-/media/anmm/files/about-us/corporate-information/annual-reports/anmm-annual-report-2022-2023.pdf?la=en>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Management of maritime heritage					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	27,029	24,882	24,994	26,382	26,725
Expenses not requiring appropriation in the budget year ^(a)	2,365	2,365	2,365	2,365	2,365
Revenues from other independent sources	10,411	10,508	16,350	16,050	16,692
Total expenses for Program 1.1	39,805	37,755	43,709	44,797	45,782
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	27,029	24,882	24,994	26,382	26,725
Expenses not requiring appropriation in the budget year ^(a)	2,365	2,365	2,365	2,365	2,365
Revenues from other independent sources	10,411	10,508	16,350	16,050	16,692
Total expenses for Outcome 1	39,805	37,755	43,709	44,797	45,782
Average staffing level (number)					
	107	115			

(a) Expenses not requiring appropriation in the Budget year reflects depreciation of heritage and cultural assets.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events		
Program 1.1 – Management of maritime heritage Management of maritime heritage that includes a variety of educational and engagement programs, exhibitions and events focusing on Australia’s maritime heritage.		
Key Activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • Connect and engage with visitors wherever they are • Develop research and educational partnerships, thought leadership and programs • Grow and sustain our revenues and financial support • Improve our site, collection accessibility and operational systems to enhance the experience for visitors and the working environment for employees. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Engage, educate and inspire – continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Targets: Total visitor engagements: 4,229,197 <ul style="list-style-type: none"> • 1,639,917 visits to the museum • 1,875,667 number of visits to the museum’s website • 532,333 people engaging with social media • 181,280 students participating in school programs 304 educational institutions participating in organised school learning programs 50,060 people participating in public 90% of visitors who were satisfied or very satisfied with their visit 90% of teachers reporting overall positive experience 95% of teachers reporting relevance to the classroom curriculum Targets expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	Collect, share and digitise – continue to build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from	Targets: 80 objects acquired (in the reporting period) 1,000 objects accessioned (in the reporting period) 70% of the total collection available to the public 64% of the total collection digitised Targets met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Engage, educate and inspire – continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Total visitor engagements: 4,254,750 - 1,050,000 visits to the museum. - 810,000 visitors to travelling exhibitions and activities - 1,350,000 visits to the museum's website - 950,000 people engaging with social media - 350,000 students participating in education programs - 50,000 people participating in public programs 90% of visitors responding in a positive way 95% of teachers reporting overall positive experience 95% of teachers reporting relevance to the classroom curriculum
	Collect, share and digitise – continue to build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from	74% of the collection available to the public 73% of the collection available online New collection policy and strategy implemented
Forward Estimates 2025–28	As per 2024–25	As per 2024–25 (quantitative targets subject to change)

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ANMM finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The impact of the ongoing Mirvac development at Darling Harbour is still expected to impact on our budgeted financial statements but to a lesser extent than first budgeted; works are expected to be completed in 2028.

The Sustainability funding received as part of the National Collecting Institutions funding in the 2023–24 Budget, which forms part of our appropriations will be \$6.3 million in 2024–25 with a decrease in future years funding.

Employee benefits will increase in 2024–25 in line with the new Enterprise Agreement 2024–2027. This Enterprise Agreements reflects the 11.2 per cent pay increase over 3 years agreed across the Australian Public Service. ANMM have increased pay rates across all levels to ensure pay parity across the APS. Considering the increased expenditure our current ASL of 107 is forecast to only increase to 115 in the 2024–25 year.

The Comprehensive Income Statement shows a break-even position across the budget and forward estimates period, excluding heritage and cultural asset depreciation expenses that are not funded through revenue appropriations

The Balance Sheet shows a net equity position of \$294.2 million in 2024–25, Which represents the surplus of net assets over net liabilities which relates to the ANMM's non-financial assets, including land and buildings, and heritage and cultural objects.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	18,532	18,345	19,639	20,425	21,242
Suppliers	11,182	9,350	14,050	14,352	14,516
Grants	170	150	110	110	114
Depreciation and amortisation ^(a)	9,912	9,910	9,910	9,910	9,910
Losses from asset sales	9	-	-	-	-
Total expenses	39,805	37,755	43,709	44,797	45,782
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,762	7,363	9,468	9,302	10,214
Interest	1,448	1,187	754	754	784
Other	201	1,958	6,128	5,994	5,694
Total own-source revenue	10,411	10,508	16,350	16,050	16,692
Total own-source income	10,411	10,508	16,350	16,050	16,692
Net (cost of)/contribution by services	(29,394)	(27,247)	(27,359)	(28,747)	(29,090)
Revenue from Government	27,029	24,882	24,994	26,382	26,725
Surplus/(deficit) attributable to the Australian Government	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Total comprehensive income/(loss)	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Total comprehensive income/(loss) attributable to the Australian Government	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	2,365	2,365	2,365	2,365	2,365
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) Prior to 2023-24, the ANMM did not receive funding for its total depreciation expenses on long-lived assets; rather, funding was appropriated based on capital requirements. Also, from 2009-10, the Government replaced Appropriation Bill No. 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Appropriation Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,922	25,369	30,411	38,335	45,490
Trade and other receivables	2,720	2,160	1,660	1,210	1,210
Total financial assets	25,642	27,529	32,071	39,545	46,700
Non-financial assets					
Land and buildings	170,303	169,395	164,977	160,559	156,141
Property, plant and equipment	8,623	9,363	9,603	7,887	6,144
Heritage and Cultural	90,182	90,425	89,985	89,578	89,192
Intangibles	3,653	2,911	2,179	1,447	715
Inventories	226	226	226	226	226
Other non-financial assets	814	814	814	814	814
Total non-financial assets	273,801	273,134	267,784	260,511	253,232
Total assets	299,443	300,663	299,855	300,056	299,932
LIABILITIES					
Payables					
Suppliers	3,412	1,959	1,461	1,889	2,571
Other payables	500	500	500	500	500
Total payables	3,912	2,459	1,961	2,389	3,071
Interest bearing liabilities					
Leases	522	452	382	312	242
Total interest bearing liabilities	522	452	382	312	242
Provisions					
Employee provisions	3,003	3,503	3,703	3,953	3,603
Other provisions	78	78	78	78	78
Total provisions	3,081	3,581	3,781	4,031	3,681
Total liabilities	7,515	6,492	6,124	6,732	6,994
Net assets	291,928	294,171	293,731	293,324	292,938
EQUITY					
Parent entity interest					
Contributed equity	43,592	48,200	50,125	52,083	54,062
Reserves	201,193	201,193	201,193	201,193	201,193
Retained surplus (accumulated deficit)	47,143	44,778	42,413	40,048	37,683
Total parent entity interest	291,928	294,171	293,731	293,324	292,938
Total equity	291,928	294,171	293,731	293,324	292,938

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	47,143	201,193	43,592	291,928
Adjusted opening balance	47,143	201,193	43,592	291,928
Comprehensive income				
Other comprehensive income	(2,365)	-	-	(2,365)
Total comprehensive income	(2,365)	-	-	(2,365)
Contributions by owners				
Equity injection - Appropriation	-	-	4,608	4,608
Sub-total transactions with owners	-	-	4,608	4,608
Estimated closing balance as at 30 June 2025	44,778	201,193	48,200	294,171

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	27,029	24,882	24,994	26,382	26,725
Sale of goods and rendering of services	8,882	7,483	8,405	8,164	8,490
Other	1,902	3,942	5,082	5,387	4,690
Total cash received	37,813	36,307	38,481	39,933	39,905
Cash used					
Employees	17,383	16,818	17,285	17,517	18,043
Suppliers	15,890	13,970	14,050	14,352	14,516
Interest payments on lease liability	35	39	43	45	49
Other	170	150	110	100	120
Total cash used	33,478	30,977	31,488	32,014	32,728
Net cash from/(used by) operating activities	4,335	5,330	6,993	7,919	7,177
INVESTING ACTIVITIES					
Cash received					
Investments	1,448	1,187	754	754	700
Total cash received	1,448	1,187	754	754	700
Cash used					
Purchase of property, plant and equipment and intangibles	(16,936)	(8,608)	(4,560)	(2,633)	(2,629)
Total cash used	(16,936)	(8,608)	(4,560)	(2,633)	(2,629)
Net cash from/(used by) investing activities	(15,488)	(7,421)	(3,806)	(1,879)	(1,929)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,895	4,608	1,925	1,954	1,977
Total cash received	3,895	4,608	1,925	1,954	1,977
Cash used					
Principal payments on lease liability	(70)	(70)	(70)	(70)	(70)
Total cash used	(70)	(70)	(70)	(70)	(70)
Net cash from/(used by) financing activities	3,825	4,538	1,855	1,884	1,907
Net increase/(decrease) in cash held	(7,328)	2,447	5,042	7,924	7,155
Cash and cash equivalents at the beginning of the reporting period	30,250	22,922	25,369	30,411	38,335
Cash and cash equivalents at the end of the reporting period	22,922	25,369	30,411	38,335	45,490

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	3,895	4,608	1,925	1,954	1,977
Total new capital appropriations	3,895	4,608	1,925	1,954	1,977
<i>Provided for:</i>					
Purchase of non-financial assets	3,895	4,608	1,925	1,954	1,977
Total items	3,895	4,608	1,925	1,954	1,977
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	3,895	4,608	1,925	1,954	1,977
Funded internally from departmental resources ^(b)	13,041	4,000	2,635	679	652
TOTAL	16,936	8,608	4,560	2,633	2,629
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	16,936	8,608	4,560	2,633	2,629
Total cash used to acquire assets	16,936	8,608	4,560	2,633	2,629

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	65,660	109,405	9,883	92,547	4,395	281,890
Gross book value - ROU assets	-	781	-	-	-	781
Accumulated depreciation/amortisation and impairment	-	(5,387)	(1,260)	(2,365)	(742)	(9,754)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(156)	-	-	-	(156)
Opening net book balance	65,660	104,643	8,623	90,182	3,653	272,761
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	2,000	2,608	-	4,608
By purchase - appropriation ordinary annual services ^(b)		4,000	-	-	-	4,000
Total additions	-	4,000	2,000	2,608	-	8,608
Other movements						
Depreciation/amortisation expense		(5,387)	(1,260)	(2,365)	(742)	(9,754)
Depreciation/amortisation on ROU assets	-	(156)	-	-	-	(156)
Total other movements	-	(5,543)	(1,260)	(2,365)	(742)	(9,910)
As at 30 June 2025						
Gross book value	65,660	108,653	10,623	92,790	3,653	281,379
Gross book value - ROU assets	-	625	-	-	-	625
Accumulated depreciation/amortisation and impairment	-	(5,387)	(1,260)	(2,365)	(742)	(9,754)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(156)	-	-	-	(156)
Closing net book balance	65,660	103,735	9,363	90,425	2,911	272,094

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-25, including Collection Development Acquisition Budgets (CDABs).
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-25 for depreciation/amortisation expenses, or other operational expenses.

Australian Transport Safety Bureau

**Entity resources and planned
performance**

Australian Transport Safety Bureau

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Australian Transport Safety Bureau

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transport Safety Bureau (ATSB) is an independent statutory agency of the Australian Government conducting safety investigations in the aviation, rail and interstate and overseas shipping modes of transport. It is governed by a Commission and is entirely separate from transport regulators, policy makers and service providers.

The ATSB's purpose is defined by its mission statement:

- Improve transport safety for the greatest public benefit through our independent investigations and influencing safety action.

In reference to the public benefit:

- The ATSB focusses on the public interest where the safety of passengers and workers on an aircraft, train or ship is concerned. The ATSB focusses on the public interest when it comes to the significant costs that can result from an accident, particularly where there is significant damage to public infrastructure or an impact on the national economy.

The Transport Safety Investigation Act 2003 (TSI Act) makes it clear that, in carrying out its purpose, the ATSB cannot apportion blame, assist in determining liability or, as a general rule, assist in court proceedings.

Through independent investigations, the ATSB seeks to identify safety issues for action by organisations with responsibility for managing risk. The ATSB's approach to identifying safety issues encompasses targeting safety improvements for the greatest public benefit. The safety issues the ATSB identifies are characteristic of an organisation or a system rather than a characteristic of a specific individual. The ATSB directs its resources to investigations that have the broadest safety effect on transport systems.

The ATSB does not have powers to force operators, manufacturers and regulators to take action. The ATSB relies on its ability to influence. An influencer uses their authority, knowledge, position and relationship to shape the decisions of others. The ATSB builds relationships with others to support safety action. The ATSB has stakeholders willing to be advocates for safety messaging. Where the ATSB is concerned that not enough is being done in response to safety issues being raised, the ATSB will work to campaign for action that prevents accidents.

The ATSB does not have the resources to investigate every accident and incident that occurs in the aviation, rail and marine sectors each year. In order to provide assurance that the ATSB's finite resources are being used for the greatest safety benefit, the ATSB will continue to work with government and industry stakeholders to clarify the priorities for its existing jurisdiction and the potential for its expansion. For rail investigations, the ATSB relies on the resources provided by the states and territories through agreements.

The ATSB maintains a national information set of all safety-related occurrences in aviation and of all accidents and significant safety occurrences in rail and the interstate and overseas marine sectors. The information it holds is essential to its capacity to analyse broad safety trends and inform its investigation and safety education work, as well as constituting an important public information resource. The ATSB is enhancing its capacity for a data driven approach to the performance of its investigation, research, communication, and education functions.

The ATSB is committed to close engagement with its international counterpart agencies and relevant multilateral organisations. The ATSB places a specific emphasis on engagement with countries in the Asia-Pacific region, particularly with Indonesia and Papua New Guinea.

The ATSB invests in studying and contributing to the methodologies and techniques used by accident investigation authorities in transport and non-transport modes across the world. The ATSB does this by employing academic discipline, supported by its partnership with the Royal Melbourne Institute of Technology University (RMIT). The ATSB's partnership with RMIT to deliver transport safety investigation qualifications commits the ATSB to investing in the training and skill development of people in a position to support improvements to transport safety.

Detailed information about the ATSB's purpose, operating context, activities and performance measures is published in the ATSB Corporate Plan available at: [Corporate Plan 2023–24 to 2026–27 | ATSB](#)

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ATSB 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 ATSB's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ATSB resource statement - Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	6,675	8,200
Departmental appropriation ^(c)	25,270	26,064
s74 External Revenue ^(d)	1,469	1,469
Departmental capital budget ^(e)	1,371	627
Total departmental annual appropriations	34,785	36,360
Total departmental resourcing	34,785	36,360
Total resourcing for ATSB	34,785	36,360
	2023-24	2024-25
Average staffing level (number)	110	120

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

(a) Appropriation Bill (No. 1) 2024-25.

(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'.

1.3 Budget measures

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

Table 1.2: ATSB 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Supporting Transport Priorities	1.1					
Departmental payments		-	3,898	-	-	-
Total		-	3,898	-	-	-
Savings from External Labour - extension ^(a)						
Departmental payments		-	(42)	-	-	-
Total		-	(42)	-	-	-
Total payment measures						
Departmental		-	3,856	-	-	-
Total		-	3,856	-	-	-

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

(a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the ATSB can be found at:

<https://www.atsb.gov.au/publications/corporate-plan/2023/corporate-plan-2023-24>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/atsb-annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved transport safety in Australia including through: independent ‘no blame’ investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Australian Transport Safety Bureau					
Departmental expenses					
Departmental appropriation	25,270	26,064	22,473	22,892	23,178
s74 External Revenue ^(a)	1,469	1,469	1,469	1,000	1,230
Expenses not requiring appropriation in the Budget year ^(b)	4,587	4,530	4,454	3,899	3,900
Departmental total	31,326	32,063	28,396	27,791	28,308
Total expenses for program 1.1	31,326	32,063	28,396	27,791	28,308
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	25,270	26,064	22,473	22,892	23,178
s74 External Revenue ^(a)	1,469	1,469	1,469	1,000	1,230
Expenses not requiring appropriation in the Budget year ^(b)	4,587	4,530	4,454	3,899	3,900
Departmental total	31,326	32,063	28,396	27,791	28,308
Total expenses for Outcome 1	31,326	32,063	28,396	27,791	28,308
Average staffing level (number)					
	2023-24 110	2024-25 120			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and the value of services ATSB will receive free of charge from the Victorian Chief Investigator, the NSW office of Transport Safety Investigations and the Australian National Audit Office.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improved transport safety in Australia including through: independent ‘no blame’ investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action		
Program 1.1 – Improved transport safety for the greatest public benefit The ATSB will work actively with the aviation, rail and marine industries; transport regulators and governments at a state, national and international level to improve transport safety standards for all Australians. Investigations and related activities seek to influence safety action for the public benefit.		
Key Activities	<ul style="list-style-type: none"> • Independent investigation of transport accidents and other safety incidents • Safety data recording, analysis and research • Influencing safety 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	KPI 1 – Number of safety issues that are addressed through safety action Target: 65% of safety issues addressed in the last financial year Target: 85% of safety issues addressed in the previous financial year	Target: 2023–24 Last financial year 96% Target will be met 2022–23 financial year 73% Target not met
	KPI 2 – Number of Systemic, Defined, and Safety Study investigations completed by the ATSB that identify safety issues Target: 65% of investigations identify a safety issue	Target: 2023–24: 77% Target expected to be met
	KPI 3 – Percentage of Systemic and Defined investigations that identify at least one safety issue not already identified by others Target: 50% of systemic and defined investigations completed in 2022–23 identified safety issues not identified by others	Target: 2023–24: 75% Target expected to be met
	KPI 4 – On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators Projecting 90 active investigations	Target: 2023–24: The ATSB will conduct around twice the number of investigations per inspector Target will be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	KPI 5 – Median time to complete investigations Short investigations – 6 months Defined investigations – 12 months Systemic investigations – 18 months	Target: 2023–24 Short – 7.5 months Defined – 15.4 months Systemic – 29.3 months Target will not be met
	KPI 6 – Number of changes to the ATSB's published investigation findings over the previous financial year	Target: 2023–24 Zero Target will be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	KPI 1 – Number of safety issues that are addressed through safety action	Target: 65% of safety issues addressed in the last financial year Target: 85% of safety issues addressed in the previous financial year
	KPI 2 – Number of Systemic, Defined, and Safety Study investigations completed by the ATSB that identify safety issues	Target: 65% of investigations identify a safety issue
	KPI 3 – Percentage of Systemic and Defined investigations that identify at least one safety issue not already identified by others	Target: 50% of systemic and defined investigations completed in 2023–24 identified safety issues not identified by others
	KPI 4 – On an average annual basis, the ATSB will be conducting around twice the number of investigations as it has available investigators	Target: Projecting 90 active investigations
	KPI 5 – Median time to complete investigations	Short investigations tracking towards 6 months Defined investigations tracking towards 12 months Systemic investigations tracking towards 18 months
	KPI 6 – Number of changes to the ATSB's published investigation findings over the previous financial year	Zero
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the ATSB finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted departmental comprehensive income statement

The ATSB is planning for a break-even operating result, adjusted for depreciation and amortisation expense, in 2024–25 and the forward years.

Revenue

Net appropriation revenue of \$26.1 million will be provided to the ATSB in 2024–25.

The comprehensive income statement also includes estimates of the ATSB's own source revenue of \$5.2 million which includes:

- estimates of cost recoveries from Queensland, Western Australia, South Australia and Tasmania for safety investigations ATSB undertook on their intrastate rail networks (\$1.2 million)
- revenue from the Department of Foreign Affairs and Trade for the ATSB's participation in Australian Government transport safety initiatives, including capability building activities as part of the Indonesia Transport Safety Assistance Package (\$0.3 million).
- estimates of the value of the services the ATSB will receive free of charge from the Victorian Chief Investigator, Transport Safety, the NSW Office of Transport Safety Investigations and the Australian National Audit Office (\$3.7 million).

Expenses

Budgeted operating expenditure in 2024–25 is \$32.0 million, comprised of employee expenses (64 per cent), supplier expenses (29 per cent) and depreciation and finance costs (7.6 per cent).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet on 30 June 2025 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2023–24 and the Budget year.

The ATSB's major non-financial assets are buildings (\$5.8 million) in relation to their leased office accommodation, intangibles (\$2.9 million) and other property plant and equipment (\$3.0 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$6.1 million) and accrued employee leave entitlements (\$5.8 million).

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	19,653	20,566	18,562	18,933	19,312
Suppliers	9,265	9,298	7,533	7,066	6,616
Depreciation and amortisation ^(a)	2,372	2,177	2,294	1,753	2,300
Finance costs	36	22	7	39	80
Total expenses	31,326	32,063	28,396	27,791	28,308
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,469	1,469	1,469	1,000	1,230
Other	3,732	3,732	3,732	3,000	2,700
Total own-source revenue	5,201	5,201	5,201	4,000	3,930
Total own-source income	5,201	5,201	5,201	4,000	3,930
Net (cost of)/contribution by services	(26,125)	(26,862)	(23,195)	(23,791)	(24,378)
Revenue from Government	25,270	26,064	22,473	22,892	23,178
Surplus/(deficit) attributable to the Australian Government	(855)	(798)	(722)	(899)	(1,200)
Total comprehensive income/(loss) attributable to the Australian Government	(855)	(798)	(722)	(899)	(1,200)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(855)	(798)	(722)	(899)	(1,200)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	934	900	900	902	1,100
plus: depreciation/amortisation expenses for ROU assets ^(b)	1,438	1,277	1,394	851	1,200
less: lease principal repayments ^(b)	(1,517)	(1,379)	(1,572)	(854)	(1,100)
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 leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	240	240	240	240	240
Trade and other receivables	7,996	7,996	7,996	7,996	7,996
Other financial assets	9	9	9	9	9
Total financial assets	8,245	8,245	8,245	8,245	8,245
Non-financial assets					
Land and buildings	6,687	5,856	5,073	4,222	3,022
Property, plant and equipment	3,129	3,016	2,912	2,788	2,643
Heritage and Cultural	16	16	16	16	16
Intangibles	3,055	2,895	2,737	2,605	2,303
Other non-financial assets	593	593	593	593	593
Total non-financial assets	13,480	12,376	11,331	10,224	8,577
Total assets	21,725	20,621	19,576	18,469	16,822
LIABILITIES					
Payables					
Suppliers	504	504	504	504	504
Total payables	504	504	504	504	504
Interest bearing liabilities					
Leases	7,048	6,115	5,154	4,300	3,200
Total interest bearing liabilities	7,048	6,115	5,154	4,300	3,200
Provisions					
Employee provisions	5,840	5,840	5,840	5,840	5,840
Total provisions	5,840	5,840	5,840	5,840	5,840
Total liabilities	13,392	12,459	11,498	10,644	9,544
Net assets	8,333	8,162	8,078	7,825	7,278
EQUITY					
Contributed equity	7,470	8,097	8,735	9,381	10,034
Reserves	1,146	1,146	1,146	1,146	1,146
Retained surplus (accumulated deficit)	(283)	(1,081)	(1,803)	(2,702)	(3,902)
Total equity	8,333	8,162	8,078	7,825	7,278

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(283)	1,146	7,470	8,333
Adjusted opening balance	(283)	1,146	7,470	8,333
Comprehensive income				
Surplus/(deficit) for the period	(798)	-	-	(798)
Total comprehensive income	(798)	-	-	(798)
of which:				
Attributable to the Australian Government	(798)	-	-	(798)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	627	627
Sub-total transactions with owners	-	-	627	627
Estimated closing balance as at 30 June 2025	(1,081)	1,146	8,097	8,162
Closing balance attributable to the Australian Government	(1,081)	1,146	8,097	8,162

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	25,270	26,064	22,473	22,892	23,178
Sale of goods and rendering of services	1,469	1,469	1,469	1,000	1,230
Total cash received	26,739	27,533	23,942	23,892	24,408
Cash used					
Employees	19,653	20,566	18,562	18,933	19,312
Suppliers	5,533	5,566	3,801	4,066	3,916
Interest payments on lease liability	36	22	7	39	80
Total cash used	25,222	26,154	22,370	23,038	23,308
Net cash from/(used by) operating activities	1,517	1,379	1,572	854	1,100
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,371	627	638	646	653
Total cash used	1,371	627	638	646	653
Net cash from/(used by) investing activities	(1,371)	(627)	(638)	(646)	(653)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,371	627	638	646	653
Total cash received	1,371	627	638	646	653
Cash used					
Principal payments on lease liability	1,517	1,379	1,572	854	1,100
Total cash used	1,517	1,379	1,572	854	1,100
Net cash from/(used by) financing activities	(146)	(752)	(934)	(208)	(447)
Net increase/(decrease) in cash held					
Cash and cash equivalents at the beginning of the reporting period	240	240	240	240	240
Cash and cash equivalents at the end of the reporting period	240	240	240	240	240

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,371	627	638	646	653
Total new capital appropriations	1,371	627	638	646	653
<i>Provided for:</i>					
Purchase of non-financial assets	1,371	627	638	646	653
Total items	1,371	627	638	646	653
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	1,371	627	638	646	653
TOTAL	1,371	627	638	646	653
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,371	627	638	646	653
Total cash used to acquire assets	1,371	627	638	646	653

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	-	4,604	16	5,317	9,937
Gross book value - ROU assets	10,883	115	-	-	10,998
Accumulated depreciation/amortisation and impairment	-	(1,550)	-	(2,262)	(3,812)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,196)	(40)	-	-	(4,236)
Opening net book balance	6,687	3,129	16	3,055	12,887
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	260	-	367	627
By purchase - appropriation ordinary annual services - ROU assets	446	-	-	-	446
Total additions	446	260	-	367	1,073
Other movements					
Depreciation/amortisation expense	-	(333)	-	(527)	(860)
Depreciation/amortisation on ROU assets	(1,277)	(40)	-	-	(1,317)
Total other movements	(1,277)	(373)	-	(527)	(2,177)
As at 30 June 2025					
Gross book value	-	4,864	16	5,684	10,564
Gross book value - ROU assets	11,329	115	-	-	11,444
Accumulated depreciation/amortisation and impairment	-	(1,883)	-	(2,789)	(4,672)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,473)	(80)	-	-	(5,553)
Closing net book balance	5,856	3,016	16	2,895	11,783

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 for depreciation/amortisation expenses, Departmental capital budget or other operational expenses.

Civil Aviation Safety Authority

**Entity resources and planned
performance**

Civil Aviation Safety Authority

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Civil Aviation Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Civil Aviation Safety Authority (CASA) is an independent statutory authority established in 1995 under the *Civil Aviation Act 1988*. The main object of this Act is to establish a regulatory framework for maintaining, enhancing and promoting the safety of civil aviation, with particular emphasis on preventing aviation accidents and incidents.

In accordance with the *Civil Aviation Act 1988* and the regulations, CASA has the function of conducting the safety regulation of:

- civil air operations in Australian territory
- the operation of Australian aircraft outside Australian territory.

While safety regulation of civil aviation remains its primary role, CASA also performs other safety-related and associated functions. CASA has responsibility for airspace regulation.

Australian Government priorities and CASA's commitment to aviation safety

The Australian Government is committed to maintaining and enhancing safety as its number one priority in aviation. As Australia's aviation safety regulator, CASA will support the Australian Government to maintain, enhance and promote the safety of civil aviation through the application of a detailed risk-based approach with particular emphasis to deliver the objectives as set out in Table 2.1.2: Performance measure for Outcome 1.

CASA will ensure the directions of the Australian Government, as presented in the Minister's Statement of Expectations, are implemented effectively and efficiently. CASA's Corporate Plan fully details the activities and initiatives to be undertaken by the organisation to meet the expectations.

The Australian Government has set out some clear objectives relevant to CASA including:

- to continue to focus on aviation safety as the highest priority
- to consider the economic and cost impact on individuals, businesses and the community in the development and finalisation of new or amended regulatory changes
- to take a pragmatic, practical and proportionate approach to regulation as it applies to different industry sectors having regard to risk

- to implement its regulatory philosophy, with the philosophy being reflected in relevant policies, procedures, manuals, and when CASA personnel are carrying out their day-to-day operations.

CASA's comprehensive planning framework fully incorporates the Australian Government direction and ensures the relevant requirements are implemented effectively and efficiently. CASA aims to achieve its commitment to aviation safety through its three key objectives. They are:

- maintain and enhance a fair, effective and efficient aviation safety regulation system
- collaborative engagement with the aviation industry and wider community to promote and support aviation safety
- continuous improvement of organisational performance.

Each objective is supported through a number of performance measures and targets. The progress and achievement against the objectives is monitored by a comprehensive performance management and reporting process. CASA will continue its commitment to making further improvements to the way it operates and continuously strive to achieve these objectives.

To deliver our key objectives CASA is currently focused on:

- supporting industry to transition to the flight operations regulations
- completing the transition for the Civil Aviation Safety Regulations including maintenance and airworthiness reforms
- supporting the aviation community with the General Aviation workplan
- developing and improving our performance against our service delivery targets
- adapting to and integrating new technologies
- supporting our people and organisational culture
- ensuring we remain in-step with international requirements and best practice regulation.

The need to accommodate both the existing and the changing aviation environment, provides CASA with the following further opportunities:

- supporting the development of the future air traffic management system, including an uncrewed air traffic management (UTM) system that considers crewed and uncrewed operations
- ongoing collaboration with international regulatory authorities on advanced air mobility aircraft, Remotely Piloted Aircraft Systems (RPAS) and harmonisation of international standards

- continuing to collaborate with Australian, State and Territory government agencies on establishing operating standards for vertiports
- increasing our expertise to support emerging aviation technologies, managing cybersecurity and digitalisation.

Like other safety regulators around the world, CASA is cognisant of the need to ensure that safety-related considerations are at the forefront of our regulatory actions for the benefit of the aviation and wider community. Encouraging a positive safety culture across the aviation community is at the core of what we do.

Working across government, we are also supporting the update to the National Aviation Safety Plan which will detail Australia's commitment to continuously improving aviation safety. The plan will be an important part of how we work across government and collaborate nationally, regionally and globally to support safety and guide many of our key activities.

CASA will continue to work closely with industry on the implementation of regulatory reforms and will stay abreast of changes within the aviation industry by carefully analysing safety and operational data to look for trends and emerging risks which need to be addressed. This approach will further focus CASA on its core activity – the regulation of aviation safety.

In addition, the Aviation White Paper will further articulate the Australian Government's policies on desired aviation outcomes in relation to safety, competitiveness, sustainability and efficiency to ensure the sector is appropriately positioned to deliver aviation services for the Australian public out to 2050.

CASA's funding strategy

CASA receives funding from three major sources: a 3.556 cents per litre excise on aviation fuel consumed by all domestic aircraft (all of which is provided to CASA); a Government annual appropriation; and regulatory services fees and levies. Whilst CASA conducts surveillance and regulatory oversight of RPAS, aerodromes and international carriers, these do not contribute to the fuel excise funding model.

CASA's current funding arrangements remain in place and will continue to be monitored as the aviation industry transitions during the recovery phase from the pandemic.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to CASA 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 departmental (for CASA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: CASA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	103,828	117,706
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	107,602	41,494
Total annual appropriations	107,602	41,494
Special appropriations		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	121,229	131,004
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	1,000	1,000
Total special appropriations	122,229	132,004
Total funds from Government	229,831	173,498
Funds from industry sources		
Regulatory service fees	12,500	12,500
Total funds from industry sources	12,500	12,500
Funds from other sources		
Interest	4,810	4,172
Other	871	1,038
Total funds from other sources	5,681	5,210
Total net resourcing for Civil Aviation Safety Authority	351,840	308,914
Average staffing level (number)	820	832

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.

(a) Appropriation Bill (No. 1) 2024-25.

CASA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to CASA and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: CASA 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Supporting Transport Priorities	1.1					
Departmental payments		-	65	68	71	-
Total		-	65	68	71	-
Savings from External Labour - extension ^(a)	1.1					
Departmental payments		-	(107)	(109)	(117)	(845)
Total		-	(107)	(109)	(117)	(845)
Total payment measures						
Departmental		-	(42)	(41)	(46)	(845)
Total		-	(42)	(41)	(46)	(845)

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

(a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

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 CASA can be found at:

<https://www.casa.gov.au/resourcesandeducation/publicationsandresources/corporatepublications/corporateplan2023-24>

The most recent annual performance statement can be found at:

<https://www.casa.gov.au/resources-and-education/publications-and-resources/corporate-publications/annual-report-2022-23>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Civil Aviation Safety Authority					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	107,602	41,494	42,007	42,840	43,078
Special appropriations					
Aviation Fuel Revenues (Special Appropriation) Act 1988	122,800	128,000	129,000	132,500	136,300
RPAS under s46A(4) of the Civil Aviation Act 1988	1,000	1,000	28,490	28,490	28,490
Expenses not requiring appropriation in the budget year ^(a)	(25,151)	29,564	14,709	20,463	16,663
Revenues from industry sources					
Regulatory fees	12,500	12,500	12,500	12,500	12,500
Other income	1,000	1,000	1,000	1,000	1,000
Revenues from other independent sources	5,055	3,880	2,470	1,240	170
Total expenses for Program 1.1	224,806	217,438	230,176	239,033	238,201
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	107,602	41,494	42,007	42,840	43,078
Special appropriations	123,800	129,000	157,490	160,990	164,790
Revenues from industry sources	13,500	13,500	13,500	13,500	13,500
Revenues from other independent sources	5,055	3,880	2,470	1,240	170
Expenses not requiring appropriation in the budget year	(25,151)	29,564	14,709	20,463	16,663
Total expenses for Outcome 1	224,806	217,438	230,176	239,033	238,201
	2023-24	2024-25			
Average staffing level (number)	820	832			

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

(a) Expenses not requiring appropriation in the Budget year are made up of the operating result and timing of accruals.

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. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training	
Program 1.1 – Civil Aviation Safety Authority The following three objectives represent the regulatory services produced by the program in delivering its outcome.	
1. Maintain and enhance a fair, effective and efficient aviation safety regulation system CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the <i>Civil Aviation Act 1988</i> and in accordance with all Government directions. CASA's work will centre on monitoring compliance, continuing the Regulatory Implementation Program, continuing to review the Australian administered airspace and continuing effective enforcement to secure compliance with safety standards.	
2. Collaborative engagement with the aviation industry and wider community to promote and support aviation safety CASA maintains a constructive working relationship with other Australian Government agencies and promotes effective collaboration through consultation and communication with the wider aviation community. CASA engages in a clear, open and transparent manner with the aviation industry through its consultative forums, feedback channels, educational efforts and promotional campaigns, to continuously improve the regulatory framework and be a partner in supporting and promoting a positive aviation safety culture.	
3. Continuous improvement of organisational performance CASA closely monitors its organisational performance and seeks to continually improve its operational activities, regulatory services and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation.	
Key Activities	<ul style="list-style-type: none"> • Ensure the ongoing regulation, oversight and assurance of civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. • Maintaining our international compliance and engagement in accordance with legal responsibilities and international agreements • Maintaining, enhancing and promoting civil aviation safety standards and the state safety program • Continuing to focus on strong stakeholder engagement and service delivery • Supporting and growing our workforce, information and risk management capabilities

Year	Performance measures	Expected Performance Results
Current Year 2023–24	Number of accidents per hours flown by industry sector	Reducing trend ^(a)
	Number of incidents per hours flown by industry sector	Reducing trend ^(a)
	CASA maintains the Effective Implementation (EI) Score determined by ICAO Universal Safety Oversight Audit Program (USOAP)	Maintain or improve EI score
	Regulatory implementation delivered in accordance with targets	Regulatory implementation achieved against planned program outlined in the CASA Corporate Plan
	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	Surveillance events achieved as detailed in the National Oversight Plan and CASA Corporate Plan
	Clear, open and transparent engagement with the industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	100% of significant regulatory changes publicly consulted and outcomes informed by industry feedback Improving trend in stakeholder satisfaction from regular surveys
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Number of fatalities ^(a)	Zero fatal accidents for Commercial Air Transport (CAT) Stable or reducing number of fatal accidents for: <ul style="list-style-type: none"> commercial aviation crewed non-commercial crewed uncrewed
	Number of accidents ^(a)	Stable or reducing accident rate per million departures for CAT Stable or reducing number of accidents for: <ul style="list-style-type: none"> commercial aviation crewed non-commercial crewed uncrewed
	Number of serious incidents ^(a)	Stable or reducing serious incident rate per million departures for CAT Stable or reducing number of accidents for: <ul style="list-style-type: none"> commercial aviation crewed non-commercial crewed uncrewed
	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	90% of surveillance events are achieved as detailed in the National Oversight Plan

Year	Performance measures	Planned Performance Results
Budget Year 2024–25 cont.	Clear, open, and transparent engagement with stakeholders, including the aviation industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	100% of significant regulatory changes are publicly consulted and outcomes informed by industry feedback. CASA's stakeholder satisfaction and client sentiment shows a stable or increasing trend. CASA's education and safety promotion activities are measured and evaluated through a range of feedback mechanisms and show a stable or increasing trend
	CASA demonstrates excellence in development and implementation of the aviation safety regulatory framework	CASA adheres to Government and CASA regulatory policies and aligns with International Civil Aviation Organization (ICAO) standards and recommended practices where appropriate Regulatory implementation against the planned program is achieved
	CASA's actions in the international sphere are in accordance with its legal responsibilities and international agreement arrangements.	CASA uses appropriate global resources and arrangements to support its audit certification processes. CASA contributes to the development of the International Civil Aviation Organization (ICAO) standards and practices
	All regulatory services we deliver have defined timeframes that are followed	CASA establishes and publishes regulatory service delivery timeframes for all regulatory services. CASA ensures all regulatory service decisions are made in accordance with published service delivery timeframes
	Enforcement actions undertaken are fair, consistent, and transparent	All decisions reviewed by the Administrative Appeals Tribunal and in the Federal Court are affirmed or not substantially varied in any material respect All briefs are accepted by the Commonwealth Director of Public Prosecutions
	Increased uptake of services delivered digitally	Digital submission volumes through Use of self-service channels: <ul style="list-style-type: none"> 2024–25 – 82% 2025–26 – 83% 2026–27 – 84% 2027–28 – 85%
	CASA undertakes workforce planning to ensure that appropriate investment is made in effective people management initiatives	CASA ensures its workforce is managed in accordance with workforce priorities
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) This key performance indicator relies on the availability of data which is not published by the Bureau of Infrastructure, Transport and Regional Economics (BITRE) until after 30 June each year.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of CASA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted Departmental Income Statement

CASA is anticipating a \$25.2 million operating surplus in 2023–24 compared to a break even result at the 2023–24 Budget. The \$25.2 million operating result is primarily due to improved aviation fuel excise forecasts, resulting in \$34.7 million more aviation fuel excise compared to the Treasury estimates for 2023–24 in the 2023–24 Budget. This was offset by increased employee expenses of \$0.9 million reflecting CASA's enterprise agreement over the budgeted increase for 2023–24 budget and suppliers expense being \$12.9 million more than expected primarily due to consultancies.

CASA is budgeting for a \$29.6 million operating deficit in 2024–25 which is a significant movement compared to the estimated 2023–24 surplus of \$25.2 million. This movement is due to the appropriation funding provided by the Australian Airline Financial Relief package ceasing at end of 2023–24, an improved estimate of aviation fuel excise of \$36.3 million, and no change in policy position relating to drone registration levies.

CASA is budgeting for operating deficits across the forward estimates of \$14.7 million in 2025–26, \$20.5 million in 2026–27 and \$16.7 million in 2027–28. The improvement in operating deficits since 2023–24 Budget is mainly due to the increase in estimates of aviation fuel excise of \$36.3 million to \$40.3 million over the forward estimates.

Revenue and Expenses

Total revenue is estimated to decrease by \$62.1 million from \$250.0 million in 2023–24 to \$187.9 million in 2024–25. The decrease in revenue between financial years is primarily due to a reduction of \$66.1 million in appropriation revenue as a result of the Australian Airline Financial Relief package ceasing in 2023–24 and a reduction of interest revenue of \$1.2 million due to reduction in cash as a result of capital purchases of \$23.0 million. This is offset by an increase in aviation fuel excise of \$5.2 million.

Total expenses are estimated to decrease in 2024–25 by \$7.4 million to \$217.4 million.

The main movements in the major expense categories are:

- Employee expenses are expected to increase by \$5.5 million for 2024–25 predominantly reflecting CASA's Enterprise Agreement

- Depreciation expenses are expected to increase by \$2.0 million for 2024–25 reflecting an increase in capital purchases
- Supplier expenses are expected to decrease by \$15.7 million for 2024–25

Budgeted Departmental balance sheet

CASA's net asset (or equity) position for 2024–25 is forecast to decrease by \$29.6 million from 2023–24, representing the anticipated budget deficit of \$29.6 million for 2024–25.

Total budgeted assets of \$202.8 million in 2024–25 represents a decrease of \$42.0 million from the estimated 2023–24 closing position, primarily due to a net decrease in CASA's property, plant and equipment and land and buildings nonfinancial assets of \$13.8 million primarily due to reduction in land and buildings of \$8.4 million and decrease in cash and investments of \$23.9 million primarily due to the budget deficit of \$29.6 million. CASA's financial assets are budgeted to further decrease over the forward estimates as a result of the budgeted deficits in the forward years.

Total budgeted liabilities of \$101.0 million in 2024–25 represents a planned decrease of \$12.4 million from the estimated 2023–24 closing position, primarily driven by a planned decrease in lease liabilities of \$7.8 million representing amortisation of lease liabilities. CASA's primary liability continues to be lease liabilities of \$52.9 million and accrued employee leave entitlements of \$41.8 million.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	143,192	148,675	155,378	161,767	168,210
Suppliers	59,715	43,991	50,531	51,810	45,493
Depreciation and amortisation	20,893	22,868	22,500	23,842	23,045
Finance costs	1,006	1,904	1,767	1,614	1,453
Total expenses	224,806	217,438	230,176	239,033	238,201
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,500	12,500	12,500	12,500	12,500
Interest	5,055	3,880	2,470	1,240	170
Other	1,000	1,000	1,000	1,000	1,000
Total own-source revenue	18,555	17,380	15,970	14,740	13,670
Total own-source income	18,555	17,380	15,970	14,740	13,670
Net (cost of)/contribution by services	(206,251)	(200,058)	(214,206)	(224,293)	(224,531)
Revenue from Government	231,402	170,494	199,497	203,830	207,868
Surplus/(deficit) attributable to the Australian Government	25,151	(29,564)	(14,709)	(20,463)	(16,663)
Total comprehensive income/(loss)	25,151	(29,564)	(14,709)	(20,463)	(16,663)
Total comprehensive income/(loss) attributable to the Australian Government	25,151	(29,564)	(14,709)	(20,463)	(16,663)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	25,151	(29,564)	(14,709)	(20,463)	(16,663)
Net Cash Operating Surplus/ (Deficit)	25,151	(29,564)	(14,709)	(20,463)	(16,663)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10,000	10,000	10,000	10,000	10,000
Trade and other receivables	4,887	1,618	2,026	2,385	3,025
Other investments	107,706	83,766	70,571	59,966	49,789
Other financial assets	1,538	1,246	896	591	325
Total financial assets	124,131	96,630	83,493	72,942	63,139
Non-financial assets					
Land and buildings	58,770	50,434	42,863	35,613	28,952
Property, plant and equipment	19,241	18,176	20,672	17,998	17,348
Intangibles	39,793	35,392	32,358	25,563	19,460
Other non-financial assets	2,841	2,146	2,446	2,500	2,196
Total non-financial assets	120,645	106,148	98,339	81,674	67,956
Total assets	244,776	202,778	181,832	154,616	131,095
LIABILITIES					
Payables					
Suppliers	6,327	4,782	5,449	5,567	4,892
Other payables	4,973	1,476	1,920	2,399	3,367
Total payables	11,300	6,258	7,369	7,966	8,259
Interest bearing liabilities					
Leases	60,595	52,847	44,803	36,728	28,822
Total interest bearing liabilities	60,595	52,847	44,803	36,728	28,822
Provisions					
Employee provisions	41,438	41,794	42,490	43,215	43,970
Other provisions	47	47	47	47	47
Total provisions	41,485	41,841	42,537	43,262	44,017
Total liabilities	113,380	100,946	94,709	87,956	81,098
Net assets	131,396	101,832	87,123	66,660	49,997
EQUITY					
Parent entity interest					
Contributed equity	3,295	3,295	3,295	3,295	3,295
Reserves	10,622	10,622	10,622	10,622	10,622
Retained surplus (accumulated deficit)	117,479	87,915	73,206	52,743	36,080
Total parent entity interest	131,396	101,832	87,123	66,660	49,997
Total equity	131,396	101,832	87,123	66,660	49,997

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	117,479	10,622	3,295	131,396
Adjusted opening balance	117,479	10,622	3,295	131,396
Comprehensive income				
Surplus/(deficit) for the period	(29,564)	-	-	(29,564)
Total comprehensive income	(29,564)	-	-	(29,564)
of which:				
Attributable to the Australian Government	(29,564)	-	-	(29,564)
Estimated closing balance as at 30 June 2025	87,915	10,622	3,295	101,832
Closing balance attributable to the Australian Government	87,915	10,622	3,295	101,832

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	107,602	41,494	42,007	42,840	43,078
Receipts from Government	122,229	132,004	157,134	160,608	164,017
Sale of goods and rendering of services	13,616	13,787	13,796	13,790	13,784
Interest	4,810	4,172	2,820	1,545	436
Net GST received	5,957	4,484	5,016	5,175	4,586
Other	1,004	1,000	1,000	1,000	1,000
Total cash received	255,218	196,941	221,773	224,958	226,901
Cash used					
Employees	142,241	151,818	154,238	160,563	166,487
Suppliers	66,938	50,345	56,528	58,188	51,601
Interest payments on lease liability	1,006	1,904	1,767	1,614	1,453
Total cash used	210,185	204,067	212,533	220,365	219,541
Net cash from/(used by) operating activities	45,033	(7,126)	9,240	4,593	7,360
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	23,038	9,066	14,391	7,123	9,631
Total cash used	23,038	9,066	14,391	7,123	9,631
Net cash from/(used by) investing activities	(23,038)	(9,066)	(14,391)	(7,123)	(9,631)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	8,117	7,748	8,044	8,075	7,906
Total cash used	8,117	7,748	8,044	8,075	7,906
Net cash from/(used by) financing activities	(8,117)	(7,748)	(8,044)	(8,075)	(7,906)
Net increase/(decrease) in cash held	13,878	(23,940)	(13,195)	(10,605)	(10,177)
Cash and cash equivalents at the beginning of the reporting period	103,828	117,706	93,766	80,571	69,966
Cash and cash equivalents at the end of the reporting period	117,706	93,766	80,571	69,966	59,789

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	23,038	9,066	14,391	7,123	9,631
TOTAL	23,038	9,066	14,391	7,123	9,631
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	23,038	9,066	14,391	7,123	9,631
Total cash used to acquire assets	23,038	9,066	14,391	7,123	9,631

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	21,595	99,534	121,129
Gross book value - ROU assets	101,122	891	-	102,013
Accumulated depreciation/amortisation and impairment	-	(2,344)	(59,741)	(62,085)
Accumulated depreciation/amortisation and impairment - ROU assets	(42,352)	(901)	-	(43,253)
Opening net book balance	58,770	19,241	39,793	117,804
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	2,546	6,520	9,066
Total additions	-	2,546	6,520	9,066
Other movements				
Depreciation/amortisation expense	-	(3,523)	(10,921)	(14,444)
Depreciation/amortisation on ROU assets	(8,336)	(88)	-	(8,424)
Total other movements	(8,336)	(3,611)	(10,921)	(22,868)
As at 30 June 2025				
Gross book value	-	24,141	106,054	130,195
Gross book value - ROU assets	101,122	891	-	102,013
Accumulated depreciation/amortisation and impairment	-	(5,867)	(70,662)	(76,529)
Accumulated depreciation/amortisation and impairment - ROU assets	(50,688)	(989)	-	(51,677)
Closing net book balance	50,434	18,176	35,392	104,002

Prepared on Australian Accounting Standards basis.

Creative Australia

Entity resources and planned performance

Creative Australia

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Creative Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Creative Australia is the Australian Government's principal arts investment, development, funding, and advisory body with a purpose to champion and invest in arts and creativity for a dynamic and creative Australia. Creative Australia has a national leadership role in supporting and building Australia's cultural infrastructure by ensuring local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries. Creative Australia achieves this by:

- investing in artists and organisations through grants, fellowships and awards that enable art to be created and experienced
- advocating for the social, cultural and economic value of the arts and creativity
- advising government on matters connected with the arts
- managing Government-directed initiatives and frameworks in support of the arts
- delivering strategic development activity that builds industry capacity, increases markets and audiences for Australian creative work and enables more people to be inspired by and benefit from their creative engagement
- conducting research and analysis that deepens the understanding of the role and value of arts and creativity
- encouraging, facilitating and recognising public sector, private sector, philanthropic and commercial support for, and investment, in the arts
- supporting artists, creative and cultural workers by providing advice on issues of pay, safety and welfare in the arts and culture sector
- collaborating with state, territory and local governments
- partnering with others to increase investment in and support for creativity.

On 30 January 2023 the Australian Government launched the new National Cultural Policy - *Revive: A place for every story, a story for every place*. Under Revive, the functions of the former Australia Council were significantly expanded to become Creative Australia.

Creative Australia was formally established under the *Creative Australia Act 2023* which sets out the agency's functions and governance, including the formation of Creative Workplaces and Music Australia. From 2024 (subject to further legislation), the National Cultural Policy establishes a dedicated First Nations-led Board and fund to invest in, create and produce First Nations work, develop a strategy for First Nations artists and arts workers, and promote best practice cultural protocols, self-determination and cultural safety. From 2025, there will be a dedicated independent body for writers called Writing Australia. These bodies, as well as new investment in a Works of Scale Fund, and continuing responsibility for the Australian Cultural Fund, will be critical in building partnerships and expertise that will support artists directly and benefit Australian audiences.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Creative Australia 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 departmental (for Creative Australia's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Creative Australia resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	22,508	22,344
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	257,974	289,649
Total annual appropriations	257,974	289,649
Total funds from Government	257,974	289,649
Funds from other sources		
Interest	4,500	300
Sale of goods and services	965	100
Other	6,437	5,039
Total funds from other sources	11,902	5,439
Total net resourcing for Creative Australia	292,384	317,432
Average staffing level (number)	143	149

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

(a) Appropriation Bill (No. 1) 2024-25.

Creative Australia is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to Creative Australia and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to Creative Australia for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Creative Australia can be found at:
<https://creative.gov.au/wp-content/uploads/2023/08/Corporate-Plan-2023%E2%80%9323.pdf>

The most recent annual performance statement can be found at
<https://creative.gov.au/wp-content/uploads/2024/03/Annual-report-2022-23.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: To champion and invest in arts and creativity for a dynamic creative Australia.					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	257,974	289,649	311,293	326,796	333,028
Revenues from other independent sources	11,815	5,439	6,050	5,462	6,074
Total expenses for Program 1.1	269,789	295,088	317,343	332,258	339,102
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	257,974	289,649	311,293	326,796	333,028
Revenues from other independent sources	11,815	5,439	6,050	5,462	6,074
Total expenses for Outcome 1	269,789	295,088	317,343	332,258	339,102
Average staffing level (number)					
	2023-24 143	2024-25 149			

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations	
Program 1.1 – To champion and invest in arts and creativity for a dynamic creative Australia.	
Key Activities^(a)	<ul style="list-style-type: none"> • Administering the Government's National Performing Arts Partnership Framework. • Administering Government programs, including National Regional Touring Programs and the Visual Arts and Craft Design Framework. • Undertaking research and knowledge management activity to inform policy and program analysis and awareness of Australia's arts sector. • Delivering an integrated suite of programs that support artists and arts organisations across the arts sector, including: <ul style="list-style-type: none"> ○ Peer assessed and industry advised grant funding for individual artists, groups and arts organisations ○ Four Year core program funding for small-to-medium arts organisations ○ Strategic national and international market, audience and artistic development activity ○ Capacity building activity for arts workers and organisations ○ First Nations arts initiatives. • Implementing the Government's National Cultural Policy - <i>Revive</i>, including investments for: <ul style="list-style-type: none"> ○ Music Australia ○ Creative Workplaces ○ First Nations First ○ Works of Scale ○ Writing Australia, and ○ The Australian Cultural Fund

Year	Performance measures	Expected Performance Results
Current Year 2023–24	Live attendances at Creative Australia supported activities in Australia	Target: 15 million Target expected to be met
	New Australian artistic works with a public outcome (performed, exhibited, published or recorded) supported	Target: 4,500 works Target expected to be met
	Number of applications for culturally diverse projects and events supported and total amount invested	Target: 250 applications supported with \$10 million investment Target expected to be met
	Number of applications for First Nations projects and events supported and total amount invested	Target: 180 applications supported with \$13 million investment Target expected to be met
	New Australian artworks supported	Target: 5,700 works Target expected to be met
	Total amount invested in projects creating new Australian artwork	Target: \$7.5 million Target expected to be met
	Number of initiatives delivered that strengthen ties with other countries	Target: 15 initiatives Target expected to be met
	Number of countries where Australia Council supported arts activities are delivered	Target: 25 countries Target expected to be met
Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25	Annual attendances at Creative Australia funded activities in Australia	14 million
	Number of artists and creative organisations funded primarily to create works, and total investment value	300 artists or organisations with \$12 million investment
	Number of arts workers and creative organisations supported primarily to develop capability and practice, and total investment value	500 arts workers or creative organisations with \$10 million investment
	Total number First Nations artists and First Nations–led creative organisations supported, and total investment value	220 First Nations artists or First Nations–led organisations with \$20 million investment
	Number of artists and creative organisations supported to present work or collaborate internationally each year	200 artists or organisations
	Private investment directly facilitated through Creative Australia platforms and incentives	\$11 million
Forward Estimates 2025–28	As per 2024–25 This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy	As per 2024–25 This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy

(a) Refer to updated key activities that will be reflected in the 2024–25 Corporate Plan.

(b) New or modified performance measures that reflect new or materially changed programs are shown in italics.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Creative Australia's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The Creative Australia's 2024–25 Budget has been built on the principle of a balanced, breakeven budget, that is, annual expense matches the annual revenue forecast to be received.

Comprehensive income statement

Creative Australia's base appropriation will increase by \$31.7 million in 2024–25, from \$258.0 million to \$289.7 million. The increase is due to (a) the continued implementation of the – National Cultural Policy – *Revive: a place for every story, a story for every place* (\$23.1 million) – notably comprising the implementation of new programs for First Nations First investments and a Works of Scale fund, and an increased investment in Music Australia, together with (b) indexation (net of the applicable annual efficiency dividend).

Other revenue of \$5.4 million for 2024–25 includes returned grant monies, interest income, and donations to the Australian Cultural Fund. The Australian Cultural Fund was transferred in from Creative Partnerships Australia on 1 July 2023.

The Council's total expenses are budgeted at \$295.1 million for 2024–25, compared to \$269.8 million in 2023–24 and comprise:

- grant expenditure of \$250.5 million budgeted to support individual artists, National Performing Arts Partnership Framework organisations, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. Budgeted expenditure will increase by \$21.5 million, due to indexation, and the implementation of the National Cultural Policy – *Revive*, notably the new programs for First Nations First investments and a Works of Scale fund, together with an increased investment in Music Australia.
- supplier expenses of \$20.4 million, will increase by \$2.2 million in 2024–25 due to expenditure related to National Cultural Policy – *Revive* activities.
- employee benefits expense of \$21.4 million, will increase by \$1.6 million in 2024–25 due to additional employees relating to the commencement of the First Nations First and Works of Scale activities, together with expected annual salary increases.

- depreciation and amortisation expenses of \$2.7 million in 2024–25 are \$0.1 million higher than 2023–24 due to capital expenditure in 2023–24 and 2024–25.

Budgeted Departmental balance sheet

Financial assets are budgeted at \$24.8 million with cash and cash equivalent balances expected to be \$22.8 million by the end of the year. This includes cash balances transferred from Creative Partnerships Australia on 1 July 2023.

Non-financial assets are budgeted to decrease to \$19.0 million due to depreciation of \$2.7 million offsetting capital expenditure of \$0.4 million.

The capital expenditure investment in 2024–25 is predominantly business systems and equipment.

3.2 Budgeted financial statements tables

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

	2023-24 Estimate actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	19,868	21,438	23,370	24,571	25,308
Suppliers	18,181	20,393	23,626	25,617	26,799
Grants	229,017	250,508	267,798	279,229	284,420
Depreciation and amortisation	2,613	2,657	2,478	2,791	2,547
Finance costs	110	92	71	50	28
Total expenses	269,789	295,088	317,343	332,258	339,102
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	965	100	700	100	700
Interest	4,500	300	300	300	300
Other	6,350	5,039	5,050	5,062	5,074
Total own-source revenue	11,815	5,439	6,050	5,462	6,074
Total own-source income	11,815	5,439	6,050	5,462	6,074
Net (cost of)/contribution by services	(257,974)	(289,649)	(311,293)	(326,796)	(333,028)
Revenue from Government	257,974	289,649	311,293	326,796	333,028
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	-	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets ^(a)	1,823	1,821	1,583	1,584	1,583
less: lease principal repayments ^(a)	(1,753)	(1,857)	(1,742)	(1,846)	(1,954)
Net Cash Operating Surplus/ (Deficit)	70	(36)	(159)	(262)	(371)

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,344	22,755	23,382	23,303	23,651
Trade and other receivables	2,044	2,044	2,044	2,044	2,044
Total financial assets	24,388	24,799	25,426	25,347	25,695
Non-financial assets					
Land and buildings	18,632	16,579	14,524	12,470	10,412
Property, plant and equipment	1,364	1,128	826	1,117	993
Intangibles	415	436	424	420	300
Other non-financial assets	896	896	896	896	896
Total non-financial assets	21,307	19,039	16,670	14,903	12,601
Total assets	45,695	43,838	42,096	40,250	38,296
LIABILITIES					
Payables					
Suppliers	1,244	1,244	1,244	1,244	1,244
Grants	2,419	2,419	2,419	2,419	2,419
Other payables	2,139	2,139	2,139	2,139	2,139
Total payables	5,802	5,802	5,802	5,802	5,802
Interest bearing liabilities					
Leases	9,813	7,956	6,214	4,368	2,414
Total interest bearing liabilities	9,813	7,956	6,214	4,368	2,414
Provisions					
Employee provisions	2,582	2,582	2,582	2,582	2,582
Other provisions	770	770	770	770	770
Total provisions	3,352	3,352	3,352	3,352	3,352
Total liabilities	18,967	17,110	15,368	13,522	11,568
Net assets	26,728	26,728	26,728	26,728	26,728
EQUITY					
Parent entity interest					
Reserves	16,013	16,013	16,013	16,013	16,013
Retained surplus (accumulated deficit)	10,715	10,715	10,715	10,715	10,715
Total parent entity interest	26,728	26,728	26,728	26,728	26,728
Total equity	26,728	26,728	26,728	26,728	26,728

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Other reserves	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	10,715	3,336	12,677	26,728
Adjusted opening balance	10,715	3,336	12,677	26,728
Estimated closing balance as at 30 June 2025	10,715	3,336	12,677	26,728
Closing balance attributable to the Australian Government	10,715	3,336	12,677	26,728

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	257,974	289,649	311,293	326,796	333,028
Interest	4,500	300	300	300	300
Net GST received	20,624	22,505	24,083	25,118	25,620
Other	7,315	5,139	5,750	5,162	5,774
Total cash received	290,413	317,593	341,426	357,376	364,722
Cash used					
Employees	19,868	21,438	23,370	24,571	25,308
Suppliers	18,181	20,393	23,626	25,617	26,799
Interest payments on lease liability	110	92	71	50	28
Other	249,544	273,012	291,627	304,347	309,886
Total cash used	287,703	314,935	338,694	354,585	362,021
Net cash from/(used by) operating activities	2,710	2,658	2,732	2,791	2,701
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,121	390	363	1,024	399
Total cash used	1,121	390	363	1,024	399
Net cash from/(used by) investing activities	(1,121)	(390)	(363)	(1,024)	(399)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,753	1,857	1,742	1,846	1,954
Total cash used	1,753	1,857	1,742	1,846	1,954
Net cash from/(used by) financing activities	(1,753)	(1,857)	(1,742)	(1,846)	(1,954)
Net increase/(decrease) in cash held	(164)	411	627	(79)	348
Cash and cash equivalents at the beginning of the reporting period	22,508	22,344	22,755	23,382	23,303
Cash and cash equivalents at the end of the reporting period	22,344	22,755	23,382	23,303	23,651

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	1,121	390	363	1,024	399
TOTAL	1,121	390	363	1,024	399
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,121	390	363	1,024	399
Total cash used to acquire assets	1,121	390	363	1,024	399

Prepared on Australian Accounting Standards basis.

(a) Funded from annual appropriations and may include donations and contributions, gifts, internally generated assets, and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	149	12,076	3,282	2,893	18,400
Gross book value - ROU assets	-	16,313	-	-	16,313
Accumulated depreciation/amortisation and impairment	-	(2,018)	(1,918)	(2,478)	(6,414)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,888)	-	-	(7,888)
Opening net book balance	149	18,483	1,364	415	20,411
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	100	120	170	390
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
Total additions	-	100	120	170	390
Other movements					
Depreciation/amortisation expense	-	(331)	(356)	(149)	(836)
Depreciation/amortisation on ROU assets	-	(1,821)	-	-	(1,821)
Total other movements	-	(2,152)	(356)	(149)	(2,657)
As at 30 June 2025					
Gross book value	149	12,176	3,402	3,063	18,790
Gross book value - ROU assets	-	16,313	-	-	16,313
Accumulated depreciation/ amortisation and impairment	-	(2,349)	(2,274)	(2,627)	(7,250)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(9,710)	-	-	(9,710)
Closing net book balance	149	16,430	1,128	436	18,143

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

High Speed Rail Authority

**Entity resources and planned
performance**

High Speed Rail Authority

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High Speed Rail Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The *High Speed Rail Authority Act 2022* (the HSRA Act) established the High Speed Rail Authority (the HSRA) to oversee the planning, development and construction of a high speed rail network in Australia.

The HSRA is an independent body (statutory agency) which provides advice to the Australian Government on Australia's current and future high speed rail needs. The first priority of the HSRA is planning and corridor works for the Sydney to Newcastle section of the high speed rail network, backed by a \$500 million commitment from the Australian Government.

The Accountable Authority of the HSRA is its five-member Board. The HSRA's purpose and strategic goals are available in the HSRA's 2023–24 to 2026–27 Corporate Plan, published on the HSRA's website.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the HSRA 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 departmental (for the HSRA's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: HSRA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	-	4,385
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	29,231	55,102
Total annual appropriations	29,231	55,102
Total funds from Government	29,231	55,102
Funds from other sources		
Other ^(b)	4,447	
Total funds from other sources	4,447	-
Total net resourcing for HSRA	33,678	59,487
	2023-24	2024-25
Average staffing level (number)	21	28

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.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Funds from other sources relates to external revenue received from the Department of Infrastructure, Transport, Regional Development, Communications and the Arts on establishment of the HSRA in June 2023.

HSRA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to HSRA and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: HSRA 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour - extension ^(a)	1.1					
Departmental payments		-	(306)	(14)	-	-
Total		-	(306)	(14)	-	-
Supporting Transport Priorities ^(b)	1.1					
Departmental payments		23,807	51,398	3,557	-	-
Total		23,807	51,398	3,557	-	-
Total payment measures						
Departmental		-	51,092	3,543	-	-
Total		-	51,092	3,543	-	-

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

- (a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.
- (b) HSRA's component of this measure was previously published in the Infrastructure, Transport, Regional Development, Communications and the Arts 2023-24 Portfolio Additional Estimates Statements.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the HSRA can be found at:
https://www.hsra.gov.au/sites/default/files/documents/hsra-corporate-plan-2023-27_fa_acc.pdf

The annual performance statement will be published in the HSRA’s first annual report.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia's long term rail investment

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: High Speed Rail Authority^{(a)(b)}					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	29,231	55,102	7,620	-	-
Revenues from other independent sources ^(c)	105	-	-	-	-
Total expenses for Program 1.1	29,336	55,102	7,620	-	-
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	29,231	55,102	7,620	-	-
Revenues from other independent sources ^(c)	105	-	-	-	-
Total expenses for Outcome 1	29,336	55,102	7,620	-	-
	2023-24	2024-25			
Average staffing level (number)	21	28			

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

- (a) The HSRA was established as an independent body (statutory agency) on 12 June 2023 and formally commenced operation on 13 June 2023 as a corporate Commonwealth entity under the *High Speed Rail Authority Act 2022*.
- (b) Ongoing funding from 2026-27 will be subject to future Government considerations.
- (c) Funds from other independent sources relates to external revenue received from the Department of Infrastructure, Transport, Regional Development, Communications and the Arts on establishment of the HSRA in June 2023.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia’s long term rail investment		
Program 1.1 – Advice supports the Australian Government’s objectives for high speed rail.		
Key Activities	<p>The HSRA Board has set activities of the HSRA for the reporting period, taking into account the Statement of Expectations issued by the Minister upon its establishment:</p> <ul style="list-style-type: none"> • Set out a clear strategic plan on how to develop and deliver the Australian Government’s high speed rail priorities. • Develop an organisational strategy to ensure the HSRA has the capability and resources required, including the appointment of a permanent Chief Executive Officer to head the HSRA. • Develop a communications strategy that includes identifying relevant stakeholders and defining suitable timing of engagement with them. • Undertake evaluations, research and gather information to provide robust advice to the Australian Government on planning and delivery of high speed rail. • Consult, liaise and negotiate with States and Territories and other relevant parties to identify rail corridors, obtain necessary environmental assessments and planning approvals and set up agreements where necessary. • Lead and coordinate high speed rail related policy development and planning. • Provide informed and evidence based advice and recommendations to the Minister and other relevant parties on high speed rail matters (including advice and recommendations on opportunities to enhance environmental and sustainability outcomes and interconnectedness). 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Develop a risk management policy and framework	<p>Target: By the end of 2023, a risk management policy and framework will be developed that will govern how the HSRA identifies, manages and communicates risk</p> <p>Target result: Achieved December 2023</p>
	Develop an organisational strategy which includes capability building	<p>Target: By the end of 2023, an organisational strategy will be developed that provides a road map for developing the organisation and its workforce capability and resource needs to deliver the outcome</p> <p>Target result: Achieved December 2023</p>

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	Develop a communications and stakeholder engagement strategy	Target: By early 2024, a communications and stakeholder engagement strategy will outline a framework, including objectives and timeframes, for the HSRA to engage with key stakeholders on key initiatives and actions the HSRA will take. Target results: Achieved February 2024
	Appoint a permanent HSRA Chief Executive	Target: By early 2024, a Chief Executive Officer will have been permanently appointed. Target result: Achieved December 2023
	Build on the 2013 High Speed Rail Phase 2 Report to support strategic planning for an east coast high speed network and development of business cases	Target: A review of the 2013 High Speed Rail Study Phase 2 Report for an east coast high speed rail network and business case for high speed rail on the Sydney to Newcastle corridor are commissioned and work is underway in partnership with relevant states and the ACT Target result: Achieved April 2024
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Develop a business case for the Sydney to Newcastle section of a high speed rail network	By the end of 2024, deliver the business case and determine the proposed alignment, station locations, the type of train to be used, the estimated cost and timeframe for construction for the Sydney to Newcastle section
	Develop an updated high speed rail product definition	By the end of 2024–25, develop a high speed rail product definition that updates assumptions from previous studies and outlines options for route alignments, corridor protection and staged delivery of entire east coast network from Melbourne to Brisbane
	Develop a strategy to progress state and federal environmental approvals	By the end of 2024, a strategy to progress state and federal environmental approvals, including a stocktake of the existing frameworks and options for addressing any challenges associated with location-specific issues
	Develop a strategy to progress state and local agreements necessary to progress construction	By the end of 2024, a governance strategy to progress state and local agreements to support construction of the network
Forward Estimates 2025–28	Support the development of a high speed rail network	Provide advice to the Australian Government to support its objectives for high speed rail

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the HSRA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Revenue from Government over budget and forward years has been adjusted to take account of indexation and efficiency dividends.

The increase in revenue from Government from \$33.7 million in 2023–24 reflects the funding profile for the work associated with the development of the business case for the Sydney to Newcastle section of a high-speed rail network. Total budgeted expenses for the HSRA in 2024–25 are \$55.1 million, including \$5.4 million in employee benefit expenses and \$49.7 million in supplier expenses. Supplier expenses includes contracted services, consultancy, travel and other administrative costs.

The HSRA's major assets include cash and receivables (\$4.4 million). The HSRA's major liabilities include supplier payables and employee provisions (\$0.7 million).

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	3,974	5,426	5,488	-	-
Suppliers	25,362	49,676	2,132	-	-
Total expenses	29,336	55,102	7,620	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	4,447	-	-	-	-
Total gains	4,447	-	-	-	-
Total own-source income	4,447	-	-	-	-
Net (cost of)/contribution by services	(24,889)	(55,102)	(7,620)	-	-
Revenue from Government	29,231	55,102	7,620	-	-
Surplus/(deficit) attributable to the Australian Government	4,342	-	-	-	-
Total comprehensive income/(loss)	4,342	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	4,342	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,385	4,385	4,385	4,385	4,385
Trade and other receivables	4	4	4	4	4
Total financial assets	4,389	4,389	4,389	4,389	4,389
Total assets	4,389	4,389	4,389	4,389	4,389
LIABILITIES					
Payables					
Suppliers	95	95	95	95	95
Other payables	303	303	303	303	303
Total payables	398	398	398	398	398
Provisions					
Employee provisions	324	324	324	324	324
Total provisions	324	324	324	324	324
Total liabilities	722	722	722	722	722
Net assets	3,667	3,667	3,667	3,667	3,667
EQUITY					
Parent entity interest					
Retained surplus (accumulated deficit)	3,667	3,667	3,667	3,667	3,667
Total parent entity interest	3,667	3,667	3,667	3,667	3,667
Total equity	3,667	3,667	3,667	3,667	3,667

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings \$'000	Total equity \$'000
Opening balance as at 1 July 2024		
Balance carried forward from previous period	3,667	3,667
Adjusted opening balance	3,667	3,667
Estimated closing balance as at 30 June 2025	3,667	3,667
Closing balance attributable to the Australian Government	3,667	3,667

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	29,231	55,102	7,620	-	-
Other	4,447	-	-	-	-
Total cash received	33,678	55,102	7,620	-	-
Cash used					
Employees	3,931	5,426	5,488	-	-
Suppliers	25,362	49,676	2,132	-	-
Total cash used	29,293	55,102	7,620	-	-
Net cash from/(used by) operating activities	4,385	-	-	-	-
Net increase/(decrease) in cash held	4,385	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	4,385	4,385	4,385	4,385
Cash and cash equivalents at the end of the reporting period	4,385	4,385	4,385	4,385	4,385

Prepared on Australian Accounting Standards basis.

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

This table is not presented as HSRA does not receive capital funds.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

This table is not presented as HSRA does not hold non-financial assets.

Infrastructure Australia

Entity resources and planned performance

Infrastructure Australia

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Infrastructure Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Infrastructure Australia (IA) is a Corporate Commonwealth Entity (CCE) established under the *Infrastructure Australia Act 2008*. IA's primary role is to be the Commonwealth Government's independent adviser on nationally significant infrastructure investment planning and project prioritisation.

Following the Independent Review of Infrastructure Australia (the Review) and Government response, legislation passed in December 2023 to amend the Infrastructure Australia Act (2008) giving effect to the Government's response to the Review. This included changing the Accountable Authority from a Board to a Commissioner model, revising our purpose and making several changes to our products and functions.

In 2024–25 IA will:

- Incorporate and embed changes associated with the Accountable Authority moving from a Board to Commission structure
- Continue to provide independent advice to the Australian Government on nationally significant infrastructure matters
- Perform the necessary functions to meet legislative and Statement of Expectations' requirements
- Develop revised or new products in line with the revised legislation and Governments response to the Review
- Deliver products and advice, including an Audit, Annual Budget Statement, Annual Performance Statement and an Infrastructure Priority List that have regard to the Government's Infrastructure Policy Statement and other stated priorities.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Infrastructure Australia 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 departmental (for the Infrastructure Australia's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Infrastructure Australia resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	4,896	4,582
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	12,961	13,247
Total annual appropriations	12,961	13,247
Total funds from Government	12,961	13,247
Funds from other sources		
Interest	227	188
Other	44	(5)
Total funds from other sources	271	183
Total net resourcing for Infrastructure Australia	18,128	18,012
<hr/>		
	2023-24	2024-25
Average staffing level (number)	40	40

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

(a) Appropriation Bill (No. 1) 2024–2025.

Infrastructure Australia is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development and Communications and the Arts, which are then paid to Infrastructure Australia and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: Infrastructure Australia 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour - extension ^(a)	1.1					
Departmental payments		-	(23)	(24)	(25)	(183)
Total		-	(23)	(24)	(25)	(183)
Total payment measures						
Departmental		-	(23)	(24)	(25)	(183)
Total		-	(23)	(24)	(25)	(183)

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

(a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Infrastructure Australia can be found at:
https://www.infrastructureaustralia.gov.au/sites/default/files/2024-03/IA_2023-24%20Corporate%20Plan.pdf

The most recent annual performance statement can be found at:
https://www.infrastructureaustralia.gov.au/sites/default/files/2023-10/IA_2023-24%20ANNUAL%20REPORT_2.0.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Infrastructure Australia					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	12,961	13,247	13,421	13,586	13,757
Revenues from other independent sources	227	188	170	170	170
Total expenses for Program 1.1	13,188	13,435	13,591	13,756	13,927
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	12,961	13,247	13,421	13,586	13,757
Revenues from other independent sources	227	188	170	170	170
Total expenses for Outcome 1	13,188	13,435	13,591	13,756	13,927
Average staffing level (number)					
	40	40			

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by IA to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation		
Program 1.1 – IA will contribute to the Government's objective of supporting competitiveness, driving productivity and enhancing quality of life, through the provision of high quality advice.		
Key Activities^(a)	IA will provide high quality independent advice on nationally significant infrastructure matters to the Australian Government. This advice will include published project evaluations, infrastructure priority lists, Annual Budget and Performance Statements, and other initiatives	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Provide independent advice to the Australian Government and perform the necessary functions to meet legislative and Statement of Expectations' requirements	Target expected to be achieved
Year	Performance measures^(b)	Planned Performance Results
Budget Year 2024–25	Provide independent advice to the Australian Government and perform the necessary functions to meet legislative and Statement of Expectations' requirements	Advice prepared and functions performed in accordance with legislative requirements and in line with our Statement of Intent
	New performance measures are expected to be added once the organisation transitions to a Commission model	New performance measures are expected to be added once the organisation transitions to a Commission model
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

(a) Additional products and functions have been added to reflect the changes to IA's legislation in December 2023.

(b) New or modified performance measures are expected in the 2024-25 Budget Year, to reflect change to Commission model.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of IA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Revenue

The vast majority of IA's budgeted revenues are appropriations, totalling \$13.2 million in 2024–25. In addition to appropriations IA earns a small amount of interest revenue from its cash deposits, budgeted at \$0.2 million for 2024–25.

Expenses

IA is budgeting for expenses of \$13.4 million in 2024–25. This consists of \$8.9 million employee expenses, \$3.2 million supplier expenses and \$1.3 million in depreciation, amortisation and finance costs.

IA's expense budget reflects the work program for IA in 2024–25. This includes the continued provision of advice on nationally significant infrastructure matters to Government through the delivery of an Infrastructure Priority List, Annual Budget and Annual Performance Statement, evaluations or reviews of project proposals and the delivery of our annual Market Capacity Report.

In addition to this IA will incorporate and embed changes associated with our Governance structure and the development of new and improved products in line with the revised legislation and Governments response to the Review.

IA will further continue to establish and develop the corporate capabilities with a continued focus on building in-house capability and improved systems to support IA's role as an independent entity that provides high quality advice.

Balance Sheet

At 30 June 2025, IA is budgeting for net equity of \$3.1 million representing assets of \$10.4 million and liabilities of \$7.3 million.

Most significant asset balances relate to cash and a right-of-use asset associated with IA's office lease.

Most significant liabilities relate to the lease liability associated with IA's office lease, and employee leave provisions.

3.2. Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	8,709	8,941	9,342	9,657	9,978
Suppliers	3,196	3,225	2,649	2,551	2,402
Depreciation and amortisation	1,262	1,261	1,591	1,539	1,538
Finance costs	21	8	9	9	9
Total expenses	13,188	13,435	13,591	13,756	13,927
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	227	188	170	170	170
Total own-source revenue	227	188	170	170	170
Total own-source income	227	188	170	170	170
Net (cost of)/contribution by services	(12,961)	(13,247)	(13,421)	(13,586)	(13,757)
Revenue from Government	12,961	13,247	13,421	13,586	13,757
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss)- as per statement of Comprehensive Income	-	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets ^(a)	904	904	1,213	1,213	1,212
less: lease principal repayments ^(a)	(1,191)	(1,142)	(1,000)	(1,000)	(1,000)
Net Cash Operating Surplus/ (Deficit)	(287)	(238)	213	213	212

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,582	5,016	4,545	5,022	5,537
Trade and other receivables	41	29	29	29	29
Total financial assets	4,623	5,045	4,574	5,051	5,566
Non-financial assets					
Land and buildings	1,145	4,850	4,387	2,924	1,462
Property, plant and equipment	318	227	161	147	94
Other non-financial assets	245	245	245	245	245
Total non-financial assets	1,708	5,322	4,793	3,316	1,801
Total assets	6,331	10,367	9,367	8,367	7,367
LIABILITIES					
Payables					
Suppliers	605	655	655	655	655
Other payables	122	125	125	125	125
Total payables	727	780	780	780	780
Interest bearing liabilities					
Leases	1,142	4,850	3,850	2,850	1,850
Total interest bearing liabilities	1,142	4,850	3,850	2,850	1,850
Provisions					
Employee provisions	1,124	1,397	1,397	1,397	1,397
Other provisions	236	238	238	238	238
Total provisions	1,360	1,635	1,635	1,635	1,635
Total liabilities	3,229	7,265	6,265	5,265	4,265
Net assets	3,102	3,102	3,102	3,102	3,102
EQUITY					
Parent entity interest					
Contributed equity	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)
Reserves	(2)	(2)	(2)	(2)	(2)
Retained surplus (accumulated deficit)	4,367	4,367	4,367	4,367	4,367
Total equity	3,102	3,102	3,102	3,102	3,102

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	4,367	(2)	(1,263)	3,102
Adjusted opening balance	4,367	(2)	(1,263)	3,102
Estimated closing balance as at 30 June 2025	4,367	(2)	(1,263)	3,102
Closing balance attributable to the Australian Government	4,367	(2)	(1,263)	3,102

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,961	13,247	13,421	13,586	13,757
Interest	227	188	170	170	170
Net GST received	95	17	-	-	-
Other	44	(5)	-	-	-
Total cash received	13,327	13,447	13,591	13,756	13,927
Cash used					
Employees	8,427	8,665	9,342	9,657	9,978
Suppliers	3,973	3,175	2,649	2,551	2,402
Interest payments on lease liability	18	5	6	6	6
Other	(2)	-	-	-	-
Total cash used	12,416	11,845	11,997	12,214	12,386
Net cash from/(used by) operating activities	911	1,602	1,594	1,542	1,541
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	34	26	1,065	65	26
Total cash used	34	26	1,065	65	26
Net cash from/(used by) investing activities	(34)	(26)	(1,065)	(65)	(26)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,191	1,142	1,000	1,000	1,000
Total cash used	1,191	1,142	1,000	1,000	1,000
Net cash from/(used by) financing activities	(1,191)	(1,142)	(1,000)	(1,000)	(1,000)
Net increase/(decrease) in cash held	(314)	434	(471)	477	515
Cash and cash equivalents at the beginning of the reporting period	4,896	4,582	5,016	4,545	5,022
Cash and cash equivalents at the end of the reporting period	4,582	5,016	4,545	5,022	5,537

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	34	26	1,065	65	26
TOTAL	34	26	1,065	65	26
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	34	26	1,065	65	26
Total cash used to acquire assets	34	26	1,065	65	26

Prepared on Australian Accounting Standards basis.

(a) Includes the following sources of funding: current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category		Total
	Buildings	Other property, plant and equipment	
	\$'000	\$'000	\$'000
As at 1 July 2024			
Gross book value	1,207	711	1,918
Gross book value - ROU assets	4,744	-	4,744
Accumulated depreciation/amortisation and impairment	(966)	(393)	(1,359)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,840)	-	(3,840)
Opening net book balance	1,145	318	1,463
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services ^(a)	-	25	25
By purchase - appropriation ordinary annual services - ROU assets	4,850	-	4,850
Total additions	4,850	25	4,875
Other movements			
Depreciation/amortisation expense	(241)	(116)	(357)
Depreciation/amortisation on ROU assets	(904)	-	(904)
Total other movements	(1,145)	(116)	(1,261)
As at 30 June 2025			
Gross book value	1,207	736	1,943
Gross book value - ROU assets	9,594	-	9,594
Accumulated depreciation/amortisation and impairment	(1,207)	(509)	(1,716)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,744)	-	(4,744)
Closing net book balance	4,850	227	5,077

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

National Archives of Australia

Entity resources and planned performance

National Archives of Australia

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National Archives of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Archives of Australia (National Archives) is an Australian Government entity established under the *Archives Act 1983*. The mandate of National Archives is to secure, preserve and make public, the archival resources of the Commonwealth.

National Archives:

- sets information management requirements for Australian Government entities to ensure records of government actions and decisions are created and kept, demonstrating accountability and evidence of the integrity of the operations of the Australian Government
- selects and preserves the most significant records of the Australian Government and authorises the destruction of records with no ongoing value to government or the community
- makes these records accessible to government and the public as a national resource, to enrich and inform how Australians live today and into the future.

In 2024–25, National Archives will be guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*, and will:

- work with Australian Government entities to better manage their information assets, consistent with National Archives' information management policies and standards
- continue the focus to ensure the preservation of at-risk records
- increase resources to improve responsiveness to access applications for Commonwealth records and additional digitisation-on-demand services
- invest in cyber security and digital resources to facilitate secure and timely transfer of records.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the National Archives 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 departmental (for the National Archive's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Archives resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	20,643	22,600
Departmental appropriation ^(b)	86,093	87,080
s74 External Revenue ^(c)	2,140	2,204
Departmental capital budget ^(d)	6,244	6,478
Annual appropriations - other services – non operating ^(e)		
Equity injection	11,870	12,075
Total departmental annual appropriations	126,990	130,437
Total departmental resourcing	126,990	130,437
Total resourcing for National Archives	126,990	130,437
	2023-24	2024-25
Average staffing level (number)	376	376

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

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

- (a) Appropriation Bill (No. 1) 2024-25.
- (b) Excludes Departmental Capital Budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2024-25.

1.3 Budget measures

There are no new measures for the National Archives for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for National Archives of Australia can be found at: <https://www.naa.gov.au/sites/default/files/2023-08/NAA%20Corporate%20Plan%202023-24.pdf>

The most recent annual performance statement can be found at: <https://www.naa.gov.au/about-us/our-organisation/accountability-an-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To promote the creation, management, and preservation of authentic, reliable, and useable Commonwealth records, and to facilitate Australians' access to the archival resources of the Commonwealth

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: National Archives of Australia					
Departmental expenses					
Departmental appropriation	86,093	87,080	79,812	82,741	85,587
s74 External Revenue ^(a)	2,215	2,279	2,283	1,935	2,283
Expenses not requiring appropriation in the Budget year ^(b)	19,885	18,709	18,709	17,901	18,255
Departmental total	108,193	108,068	100,804	102,577	106,125
Total expenses for program 1.1	108,193	108,068	100,804	102,577	106,125
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	86,093	87,080	79,812	82,741	85,587
s74 External Revenue ^(a)	2,215	2,279	2,283	1,935	2,283
Expenses not requiring appropriation in the Budget year ^(b)	19,885	18,709	18,709	17,901	18,255
Departmental total	108,193	108,068	100,804	102,577	106,125
Total expenses for Outcome 1	108,193	108,068	100,804	102,577	106,125
Average staffing level (number)					
	2023-24 376	2024-25 376			

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

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

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To promote the creation, management, and preservation of authentic, reliable, and useable Commonwealth records, and to facilitate Australians’ access to the archival resources of the Commonwealth		
Program 1.1 – National Archives provides stewardship of the records of the Australian Government to provide access to the evidence and memory of our nation, connecting Australians with their identity, history, and place in the world.		
Key Activities	Key activities for delivering this program are: <ul style="list-style-type: none"> • Enable best practice information management by Australian Government entities • Secure and preserve nationally significant Australian Government information • Connect Australians to the national archival collection • Innovate to lead archival practice in the digital age. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	All at-risk collections are preserved digitally over time	100% of digitisation targets are delivered by the major projects Target expected to be met
		12% analogue at-risk items digitally preserved Target increased to 14% in the 2023–24 Corporate Plan Target achieved
		Percentage for digital at-risk items digitally preserved to be determined following establishment of baseline. Target revised in the 2023–24 Corporate Plan following migration of the legacy digital collection into appropriate archival storage systems to: 80% digital collection assessed for risk of obsolescence or loss Target achieved
	Issue records authorities to allow agencies to make decisions about keeping, destroying, or transferring Australian Government records	Issue 20 or more disposal and retention instruments Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	The ways stakeholders engage with and use the collection meets their expectations within a digital first approach	Number of engagements with National Archives services and programs Target clarified in the 2023–24 Corporate Plan to: Total number of engagements showing the collection is meeting expectations Target expected to be met
		Case studies of collection programs show that more than 80% of stakeholder expectations were met Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024—25	At-risk collections are preserved	Digitisation targets are delivered
		18% at-risk analogue collection items digitized
		90% digital collection confirmed to be in low-risk stable formats
	Nationally significant archival records (meaning those identified as 'retain as national archives (RNA)) are appropriately transferred to National Archives	Engagement with 85% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more
	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Case studies of programs show that more than 80% of audience expectations were met
Forward Estimates 2025–28	At-risk collections are preserved	Digitisation targets are delivered
		20% at-risk analogue collection items digitised
		90% digital collection confirmed to be in low-risk stable formats
	Nationally significant archival records (meaning those identified as RNA) are appropriately transferred to National Archives	Engagement with 90% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more
	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Case studies of collection programs show that more than 80% of audience expectations were met

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of National Archives finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2024–25, the estimated appropriation revenue is \$87.1 million, including funding for National Collection Institutions Financial Sustainability.

Other gains are currently estimated to remain consistent in the budget and forward years and is directly related to the estimated intake of collection items from Commonwealth Government Agencies. Revenue from sale of goods and rendering of services is also estimated to remain consistent in the budget and forward years.

Budgeted Departmental Balance Sheet

Heritage and cultural assets are expected to increase in value over the forward years, primarily as a result of the intake of new collection items and a complete revaluation of the collection in May 2024. As at 30 June 2023, total assets were valued at approximately \$2.1 billion with approximately 76 per cent of that value being heritage and cultural assets.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	41,170	42,400	42,062	42,235	43,564
Suppliers	21,364	21,926	15,342	17,677	19,891
Depreciation and amortisation ^(a)	34,357	32,786	32,786	32,416	32,786
Finance costs	11,302	10,956	10,614	10,249	9,884
Total expenses	108,193	108,068	100,804	102,577	106,125
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,800	1,860	1,860	1,860	1,860
Rental income	340	344	348	-	348
Other	75	75	75	75	75
Total own-source revenue	2,215	2,279	2,283	1,935	2,283
Gains					
Other	10,000	10,000	10,000	10,000	10,000
Total gains	10,000	10,000	10,000	10,000	10,000
Total own-source income	12,215	12,279	12,283	11,935	12,283
Net (cost of)/contribution by services	(95,978)	(95,789)	(88,521)	(90,642)	(93,842)
Revenue from Government	86,093	87,080	79,812	82,741	85,587
Surplus/(deficit) attributable to the Australian Government	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Total comprehensive income/(loss)	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Total comprehensive income/(loss) attributable to the Australian Government	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	11,245	11,245	11,245	11,245	11,245
plus: depreciation/amortisation expenses for ROU assets ^(b)	23,112	21,541	21,541	21,171	21,541
less: lease principal repayments ^(b)	(16,000)	(15,505)	(15,505)	(14,531)	(14,531)
Net Cash Operating Surplus/ (Deficit)	8,472	8,572	8,572	9,984	10,000

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,295	2,295	2,295	2,295	2,295
Trade and other receivables	21,087	19,674	18,262	18,262	18,262
Total financial assets	23,382	21,969	20,557	20,557	20,557
Non-financial assets					
Land and buildings	394,462	372,921	351,380	330,209	308,668
Property, plant and equipment	30,053	30,558	31,341	30,321	30,321
Heritage and Cultural	1,563,003	1,568,609	1,573,994	1,577,402	1,579,532
Intangibles	48,175	59,372	70,166	73,157	76,484
Inventories	140	140	140	140	140
Other non-financial assets	2,352	2,352	2,352	2,352	2,352
Total non-financial assets	2,038,185	2,033,952	2,029,373	2,013,581	1,997,497
Total assets	2,061,567	2,055,921	2,049,930	2,034,138	2,018,054
LIABILITIES					
Payables					
Suppliers	4,164	4,164	4,164	4,164	4,164
Other payables	1,476	1,476	1,476	1,476	1,476
Total payables	5,640	5,640	5,640	5,640	5,640
Interest bearing liabilities					
Leases	439,196	423,691	408,186	393,655	379,124
Total interest bearing liabilities	439,196	423,691	408,186	393,655	379,124
Provisions					
Employee provisions	11,396	11,396	11,396	11,396	11,396
Other provisions	2,151	2,166	2,182	2,198	2,198
Total provisions	13,547	13,562	13,578	13,594	13,594
Total liabilities	458,383	442,893	427,404	412,889	398,358
Net assets	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696
EQUITY					
Parent entity interest					
Contributed equity	118,980	137,533	155,740	162,364	169,066
Reserves	431,892	431,892	431,892	431,892	431,892
Retained surplus (accumulated deficit)	1,052,312	1,043,603	1,034,894	1,026,993	1,018,738
Total parent entity interest	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696
Total equity	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	1,052,312	431,892	118,980	1,603,184
Adjusted opening balance	1,052,312	431,892	118,980	1,603,184
Comprehensive income				
Surplus/(deficit) for the period	(8,709)	-	-	(8,709)
Total comprehensive income	(8,709)	-	-	(8,709)
Contributions by owners				
Equity injection - Appropriation	-	-	8,575	8,575
Departmental Capital Budget (DCB)	-	-	9,978	9,978
Sub-total transactions with owners	-	-	18,553	18,553
Estimated closing balance as at 30 June 2025	1,043,603	431,892	137,533	1,613,028
Closing balance attributable to the Australian Government	1,043,603	431,892	137,533	1,613,028

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	87,607	88,493	81,224	82,741	85,587
Sale of goods and rendering of services	2,140	2,204	2,208	1,860	2,208
Net GST received	3,265	3,265	3,265	3,265	-
Total cash received	93,012	93,962	86,697	87,866	87,795
Cash used					
Employees	41,170	42,400	42,062	42,235	43,564
Suppliers	21,289	21,851	15,267	17,602	19,816
Net GST paid	3,265	3,265	3,265	3,265	-
Interest payments on lease liability	11,288	10,941	10,598	10,233	9,868
Total cash used	77,012	78,457	71,192	73,335	73,248
Net cash from/(used by) operating activities	16,000	15,505	15,505	14,531	14,547
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	18,114	18,553	18,207	6,624	6,718
Total cash used	18,114	18,553	18,207	6,624	6,718
Net cash from/(used by) investing activities	(18,114)	(18,553)	(18,207)	(6,624)	(6,718)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,114	18,553	18,207	6,624	6,702
Total cash received	18,114	18,553	18,207	6,624	6,702
Cash used					
Principal payments on lease liability	16,000	15,505	15,505	14,531	14,531
Total cash used	16,000	15,505	15,505	14,531	14,531
Net cash from/(used by) financing activities	2,114	3,048	2,702	(7,907)	(7,829)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,295	2,295	2,295	2,295	2,295
Cash and cash equivalents at the end of the reporting period	2,295	2,295	2,295	2,295	2,295

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,244	6,478	6,527	6,624	6,702
Equity injections - Bill 2	11,870	12,075	11,680	-	-
Total new capital appropriations	18,114	18,553	18,207	6,624	6,702
<i>Provided for:</i>					
Purchase of non-financial assets	18,114	18,553	18,207	6,624	6,702
Total items	18,114	18,553	18,207	6,624	6,702
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	11,870	6,355	-	-	-
Funded by capital appropriation - DCB ^(b)	6,244	12,198	18,207	6,624	6,702
Funded internally from departmental resources ^(c)	10,000	10,000	10,000	10,000	10,000
TOTAL	28,114	28,553	28,207	16,624	16,702

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

(c) Includes funding from donations and contributions.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	-	42,904	1,577,599	69,086	1,689,589
Gross book value - ROU assets	510,995	86	-	-	511,081
Accumulated depreciation/ amortisation and impairment	-	(7,645)	(19,814)	(20,911)	(48,370)
Accumulated depreciation/ amortisation and impairment - ROU assets	(116,533)	(74)	-	-	(116,607)
Opening net book balance	394,462	35,271	1,557,785	48,175	2,035,693
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	6,286	-	12,267	18,553
By purchase - donated funds	-	-	10,000	-	10,000
Total additions	-	6,286	10,000	12,267	28,553
Other movements					
Depreciation/amortisation expense	-	(3,860)	(6,315)	(1,070)	(11,245)
Depreciation/amortisation on ROU assets	(21,541)	-	-	-	(21,541)
Total other movements	(21,541)	(3,860)	(6,315)	(1,070)	(32,786)
As at 30 June 2025					
Gross book value	-	49,190	1,587,599	81,353	1,718,142
Gross book value - ROU assets	510,995	86	-	-	511,081
Accumulated depreciation/ amortisation and impairment	-	(11,505)	(26,129)	(21,981)	(59,615)
Accumulated depreciation/ amortisation and impairment - ROU assets	(138,074)	(74)	-	-	(138,148)
Closing net book balance	372,921	37,697	1,561,470	59,372	2,031,460

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

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 sets out the NCA's powers and functions and makes it subject to general Ministerial direction. The Minister for Regional Development, Local Government and Territories has the 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:

- 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 current strategic priorities are set out below:

1. The unique values and special characteristics of the National Capital are enhanced through considered planning and respectful engagement with stakeholders and the community.
2. Major infrastructure, landscapes and natural assets managed by the National Capital Authority are maintained and renewed so they continue to perform their design intent and civic functions.
3. Australians are connected with their National Capital.

The NCA will look to deliver its strategic priorities while successfully maintaining and enhancing an extensive and valued asset base. Key work over the period will be to strengthen Commonwealth Avenue Bridge and upgrade key elements of Scrivener Dam. The NCA will focus on optimising our asset management plans, maintaining a positive safety culture, and aligning our people and resources to areas of greatest priority.

In undertaking its work, the NCA will be transparent and accountable in its actions, to actively engage and consult with its key stakeholders, including the ACT Government, and focussed on its performance in achieving its objectives and priorities.

The NCA will work 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 resourcing 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 NCA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NCA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	11,582	11,582
Departmental appropriation ^(c)	10,874	10,326
s74 External Revenue ^(d)	4,562	3,565
Departmental capital budget ^(e)	702	719
Total departmental annual appropriations	27,720	26,192
Total departmental resourcing	27,720	26,192
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	18,985	21,006
Administered capital budget ^(f)	15,028	15,600
Annual appropriations - other services - non-operating ^(g)		
Prior year appropriations available ^(b)	-	54,307
Administered assets and liabilities	99,215	12,758
Total administered annual appropriations	133,228	103,671
Total administered special appropriations ^(h)	25	25
Total administered resourcing	133,253	103,696
Total resourcing for the NCA	160,973	129,888
	2023-24	2024-25
Average staffing level (number)	65	61

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

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

(a) Appropriation Bill (No. 1) 2024-25.

(b) Excludes amount subject to administrative quarantine by 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) Capital budgets and Administered payments to other jurisdictions 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 on capital budgets. For accounting purposes, capital budget appropriations have 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) 2024-25.
- (h) Amounts credited to the special account(s) from the NCA's annual and special appropriations.

1.3 Budget measures

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

Table 1.2: NCA 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour - extension ^(a)	1.1					
Departmental payments		-	(24)	(27)	(28)	(210)
Total		-	(24)	(27)	(28)	(210)
Total payment measures						
Departmental		-	(24)	(27)	(28)	(210)
Total		-	(24)	(27)	(28)	(210)

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

- (a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NCA can be found at:

<https://www.nca.gov.au/about-us/corporate-documents/corporate-plan-2023-24-2026-27>

The most recent annual performance statement can be found at:

<https://www.nca.gov.au/about-us/corporate-documents/annual-reports/annual-report-2022-2023>

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

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 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,874	10,326	10,258	10,452	10,617
s74 External Revenue ^(a)	4,850	3,565	3,565	3,565	3,565
Expenses not requiring appropriation in the Budget year ^(b)	1,295	922	910	904	904
Departmental total	17,019	14,813	14,733	14,921	15,086
Total expenses for Program 1.1	17,019	14,813	14,733	14,921	15,086
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	18,985	21,006	22,452	23,718	24,886
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)	30,124	30,124	30,124	29,924	26,647
Administered total	49,134	51,155	52,601	53,667	51,558
Total expenses for Program 1.2	49,134	51,155	52,601	53,667	51,558

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	18,985	21,006	22,452	23,718	24,886
Special appropriations	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(a)	30,124	30,124	30,124	29,924	26,647
Administered total	49,134	51,155	52,601	53,667	51,558
Departmental expenses					
Departmental appropriation	10,874	10,326	10,258	10,452	10,617
s74 External Revenue ^(a)	4,850	3,565	3,565	3,565	3,565
Expenses not requiring appropriation in the Budget year ^(b)	1,295	922	910	904	904
Departmental total	17,019	14,813	14,733	14,921	15,086
Total expenses for Outcome 1	66,153	65,968	67,334	68,588	66,644
	2023-24	2024-25			
Average staffing level (number)	65	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, 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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided.

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	<p>During 2023–24 and the forward years, the NCA will:</p> <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 2023–24	At least 80% of Works Approval applications processed are assessed against the National Capital Plan within 15 working days	Target: At least 80% Expected outcome: 85% Target expected to be met
	Visitor satisfaction rating of at least 90% across NCA managed attractions	Target: At least 90% Expected outcome: 93% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	At least 80% of Works Approval applications processed are assessed against the National Capital Plan within 15 working days	Target: At least 80%
	Visitor satisfaction rating of at least 90% across NCA managed attractions	Target: At least 90%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.2 – To facilitate the proper management and enhancement of National Land.		
Key Activities	During 2023–24 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 2023–24	At least 90% of capital improvements are actioned within target timeframes	Target: At least 90% Expected outcome: 100% Target expected to be met
	At least 90% of maintenance issues are addressed within target timeframes, in accordance with safety, risk and priority	Target: At least 90% Expected outcome: 94% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	At least 90% of capital improvements are actioned within target timeframes	Target: At least 90%
	At least 90% of maintenance issues are addressed within target timeframes, in accordance with safety, risk and priority	Target: At least 90%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NCA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The NCA is budgeting for a break-even operating result in 2024–25 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 (Planning and 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 \$30.2 million in 2024–25, \$0.9 million higher than 2023–24.

In 2024–25, the NCA will receive appropriation of \$21.0 million for supplier expenses including for maintenance of the National Estate and the insurance premium for risks associated with assets on National Land and administration costs for the pay parking program.

In 2024–25, the NCA estimates an investment of \$82.7 million in new and existing assets, comprising:

- \$15.6 million from the administered capital budget to replace and upgrade existing administered assets
- \$67.1 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	8,604	7,893	7,785	7,826	8,064
Suppliers	6,826	5,698	5,726	5,873	5,805
Depreciation and amortisation ^(a)	1,584	1,217	1,217	1,217	1,217
Finance costs	5	5	5	5	-
Total expenses	17,019	14,813	14,733	14,921	15,086
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,850	3,565	3,565	3,565	3,565
Other	50	50	50	50	50
Total own-source revenue	4,900	3,615	3,615	3,615	3,615
Total own-source income	4,900	3,615	3,615	3,615	3,615
Net (cost of)/contribution by services	(12,119)	(11,198)	(11,118)	(11,306)	(11,471)
Revenue from Government	10,874	10,326	10,258	10,452	10,617
Surplus/(deficit) attributable to the Australian Government	(1,245)	(872)	(860)	(854)	(854)
Total comprehensive income/(loss) attributable to the Australian Government	(1,245)	(872)	(860)	(854)	(854)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,245)	(872)	(860)	(854)	(854)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	1,245	878	878	878	878
plus: depreciation/amortisation expenses for ROU assets ^(b)	339	339	339	339	339
less: lease principal repayments ^(b)	(339)	(345)	(357)	(363)	(363)
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	195	195	195	195	195
Trade and other receivables	11,939	11,955	11,956	11,956	11,956
Total financial assets	12,134	12,150	12,151	12,151	12,151
Non-financial assets					
Land and buildings ^(a)	17,827	17,307	16,775	18,354	18,004
Property, plant and equipment ^(a)	2,395	2,459	2,447	2,397	2,396
Heritage and Cultural	209	224	239	254	249
Intangibles	1,544	1,487	1,529	1,618	1,506
Other non-financial assets	202	235	253	207	207
Total non-financial assets	22,177	21,712	21,243	22,830	22,362
Total assets	34,311	33,862	33,394	34,981	34,513
LIABILITIES					
Payables					
Suppliers	801	801	901	1,001	1,001
Other payables	9,342	9,408	9,433	9,274	9,274
Total payables	10,143	10,209	10,334	10,275	10,275
Interest bearing liabilities					
Leases	789	444	87	1,835	1,472
Total interest bearing liabilities	789	444	87	1,835	1,472
Provisions					
Employee provisions	2,626	2,609	2,503	2,516	2,516
Total provisions	2,626	2,609	2,503	2,516	2,516
Total liabilities	13,558	13,262	12,924	14,626	14,263
Net assets	20,753	20,600	20,470	20,355	20,250
EQUITY					
Contributed equity	21,611	22,330	23,060	23,799	24,548
Reserves	11,183	11,183	11,183	11,183	11,183
Retained surplus (accumulated deficit)	(12,041)	(12,913)	(13,773)	(14,627)	(15,481)
Total equity	20,753	20,600	20,470	20,355	20,250

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 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(12,041)	11,183	21,611	20,753
Adjusted opening balance	(12,041)	11,183	21,611	20,753
Comprehensive income				
Surplus/(deficit) for the period	(872)	-	-	(872)
Total comprehensive income	(872)	-	-	(872)
of which:				
Attributable to the Australian Government	(872)	-	-	(872)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	719	719
Sub-total transactions with owners	-	-	719	719
Estimated closing balance as at 30 June 2025	(12,913)	11,183	22,330	20,600
Closing balance attributable to the Australian Government	(12,913)	11,183	22,330	20,600

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,874	10,326	10,258	10,452	10,617
Sale of goods and rendering of services	4,562	3,565	3,489	3,577	3,565
Total cash received	15,436	13,891	13,747	14,029	14,182
Cash used					
Employees	8,236	7,860	7,791	7,984	8,064
Suppliers	6,856	5,681	5,594	5,677	5,755
Interest payments on lease liability	5	5	5	5	-
Total cash used	15,097	13,546	13,390	13,666	13,819
Net cash from/(used by) operating activities	339	345	357	363	363
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	702	719	730	739	749
Total cash used	702	719	730	739	749
Net cash from/(used by) investing activities	(702)	(719)	(730)	(739)	(749)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	702	719	730	739	749
Total cash received	702	719	730	739	749
Cash used					
Principal payments on lease liability	339	345	357	363	363
Total cash used	339	345	357	363	363
Net cash from/(used by) financing activities	363	374	373	376	386
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	195	195	195	195	195
Cash and cash equivalents at the end of the reporting period	195	195	195	195	195

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	702	719	730	739	749
Total new capital appropriations	702	719	730	739	749
<i>Provided for:</i>					
Purchase of non-financial assets	702	719	730	739	749
Total items	702	719	730	739	749
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	702	719	730	739	749
TOTAL	702	719	730	739	749
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	702	719	730	739	749
Total cash used to acquire assets	702	719	730	739	749

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	17,721	2,625	214	4,044	24,604
Gross book value ROU assets	1,812	34	-	-	1,846
Accumulated depreciation/ amortisation and impairment	(650)	(240)	(5)	(2,500)	(3,395)
Accumulated depreciation/ amortisation and impairment ROU assets	(1,056)	(24)	-	-	(1,080)
Opening net book balance	17,827	2,395	209	1,544	21,975
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services ^(a)	190	304	20	205	719
Total additions	190	304	20	205	719
Other movements					
Depreciation/amortisation expense	(371)	(240)	(5)	(262)	(878)
Depreciation/amortisation on ROU assets	(339)	-	-	-	(339)
Total other movements	(710)	(240)	(5)	(262)	(1,217)
As at 30 June 2025					
Gross book value	17,911	2,929	234	4,249	25,323
Gross book value ROU assets	1,812	34	-	-	1,846
Accumulated depreciation/ amortisation and impairment	(1,021)	(480)	(10)	(2,762)	(4,273)
Accumulated depreciation/amortisation and impairment ROU assets	(1,395)	(24)	-	-	(1,419)
Closing net book balance	17,307	2,459	224	1,487	21,477

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Suppliers	19,010	21,031	22,477	23,743	24,911
Depreciation and amortisation ^(a)	28,124	28,124	28,124	27,924	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	49,134	51,155	52,601	53,667	51,558
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	29,312	30,190	31,946	32,759	33,637
Other revenue	12	12	15	15	15
Total non-taxation revenue	29,324	30,202	31,961	32,774	33,652
Total own-source revenue administered on behalf of Government	29,324	30,202	31,961	32,774	33,652
Total own-sourced income administered on behalf of Government	29,324	30,202	31,961	32,774	33,652
Net (cost of)/contribution by services	(19,810)	(20,953)	(20,640)	(20,893)	(17,906)
Surplus/(deficit)	(19,810)	(20,953)	(20,640)	(20,893)	(17,906)
Total comprehensive income/(loss)	(19,810)	(20,953)	(20,640)	(20,893)	(17,906)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of noncorporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No. 1) equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	84	84	84	84	84
Trade and other receivables	1,947	1,947	1,947	1,947	1,947
Total financial assets	2,031	2,031	2,031	2,031	2,031
Non-financial assets					
Land and buildings	690,194	689,367	688,540	687,813	687,463
Property, plant and equipment	610,841	666,095	751,459	741,015	733,384
Heritage and cultural assets	72,791	72,925	72,346	71,767	71,467
Intangibles	3,132	3,112	3,162	3,212	3,262
Other non-financial assets	17	17	17	17	17
Total non-financial assets	1,376,975	1,431,516	1,515,524	1,503,824	1,495,593
Total assets administered on behalf of Government	1,379,006	1,433,547	1,517,555	1,505,855	1,497,624
LIABILITIES					
Payables					
Suppliers	7,318	7,318	7,318	7,318	7,318
Other payables	18,968	18,968	18,968	18,968	18,968
Total payables	26,286	26,286	26,286	26,286	26,286
Total liabilities administered on behalf of Government	26,286	26,286	26,286	26,286	26,286
Net assets/(liabilities)	1,352,720	1,407,261	1,491,269	1,479,569	1,471,338

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	29,312	30,190	31,946	32,759	33,637
Other	12	12	15	15	15
Total cash received	29,324	30,202	31,961	32,774	33,652
Cash used					
Suppliers	19,010	21,031	22,477	23,743	24,911
Total cash used	19,010	21,031	22,477	23,743	24,911
Net cash from/(used by) operating activities	10,314	9,171	9,484	9,031	8,741
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	19,241	82,665	112,132	16,224	16,416
Total cash used	19,241	82,665	112,132	16,224	16,416
Net cash from/(used by) investing activities	(19,241)	(82,665)	(112,132)	(16,224)	(16,416)
Net increase/(decrease) in cash held	(8,927)	(73,494)	(102,648)	(7,193)	(7,675)
Cash and cash equivalents at beginning of reporting period	84	84	84	84	84
Cash from Official Public Account for:					
- Appropriations	38,251	103,696	134,609	39,967	41,327
Total cash from Official Public Account	38,251	103,696	134,609	39,967	41,327
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	29,324	30,202	31,961	32,774	33,652
Total cash to Official Public Account	29,324	30,202	31,961	32,774	33,652
Cash and cash equivalents at end of reporting period	84	84	84	84	84

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	15,028	15,600	15,989	16,224	16,416
Administered Assets and Liabilities - Bill 2	99,215	12,758	22,940	-	-
Total new capital appropriations	114,243	28,358	38,929	16,224	16,416
<i>Provided for:</i>					
Purchase of non-financial assets	114,243	28,358	38,929	16,224	16,416
Total items	114,243	28,358	38,929	16,224	16,416
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	4,213	67,065	96,143	-	-
Funded by capital appropriation - ACB ^(b)	15,028	15,600	15,989	16,224	16,416
TOTAL	19,241	82,665	112,132	16,224	16,416
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	19,241	82,665	112,132	16,224	16,416
Total cash used to acquire assets	19,241	82,665	112,132	16,224	16,416

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2, prior Act 2/4/6 appropriations and approved movement of fund request.

(b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2024-25)

	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 2024						
Gross book value	673,952	17,569	636,509	73,870	3,416	1,405,316
Accumulated depreciation/amortisation and impairment	-	(613)	(25,668)	(1,079)	(284)	(27,644)
Accumulated depreciation/amortisation and impairment - ROU assets	(714)	-	-	-	-	(714)
Opening net book balance	673,238	16,956	610,841	72,791	3,132	1,376,958
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	66,452	613	-	67,065
By purchase - appropriation ordinary annual services ^(b)	-	500	14,470	600	30	15,600
Total additions	-	500	80,922	1,213	30	82,665
Other movements						
Depreciation/amortisation expense	-	(613)	(25,668)	(1,079)	(50)	(27,410)
Depreciation/amortisation on ROU assets	(714)	-	-	-	-	(714)
Total other movements	(714)	(613)	(25,668)	(1,079)	(50)	(28,124)
As at 30 June 2025						
Gross book value	673,952	18,069	717,431	75,083	3,446	1,487,981
Accumulated depreciation/amortisation and impairment	-	(1,226)	(51,336)	(2,158)	(334)	(55,054)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,428)	-	-	-	-	(1,428)
Closing net book balance	672,524	16,843	666,095	72,925	3,112	1,431,499

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-2025 for depreciation/amortisation expenses, ACBs or other operational expenses.

National Film and Sound Archive of Australia

**Entity resources and planned
performance**

National Film and Sound Archive of Australia

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National Film and Sound Archive of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Film and Sound Archive of Australia's (NFSA) purpose is to tell the national story by collecting, preserving and sharing audiovisual media, the cultural experience platforms of our time.

The legislative functions of the NFSA are outlined in the *National Film and Sound Archive of Australia Act 2008*. The NFSA is Australia's premier audiovisual archive and a place of engagement with Australian audiovisual production past and present.

The NFSA exists to perform three vital functions:

- collect audiovisual works and associated documentation that reflect all aspects of Australian life and our diverse communities
- preserve the collection in accordance with international standards and working within our resources, to ensure permanent access
- share the collection so its stories form an ongoing part of the evolution of our culture.

A formal strategic direction statement which explains the alignment of our work with the five pillars of the new National Cultural Policy - *Revive: a place for every story, a story for every place* can also be found here: www.nfsa.gov.au/about/corporate-information/publications/strategic-direction.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NFSA 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 any departmental (for the NFSA's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NFSA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	1,745	2,083
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	37,270	40,839
Annual appropriations - other services ^(b)		
Equity injection	9,813	6,983
Total annual appropriations	47,083	47,822
Amounts received from related entities		
Amounts from portfolio department	800	-
Total amounts received from related entities	800	-
Total funds from Government	47,883	47,822
Funds from other sources		
Interest	2,203	945
Royalties	131	131
Sale of Goods	15	15
Rendering of Services	868	868
Other	590	590
Total funds from other sources	3,807	2,549
Total net resourcing for NFSA	53,435	52,454
	2023-24	2024-25
Average staffing level (number)	211	213

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.

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

NFSA is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NFSA and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: NFSA 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Revive - National Cultural Policy ^(a)	1.1					
Departmental payments		-	3,782	3,674	1,745	104
Total			3,782	3,674	1,745	104
Total payment measures						
Departmental		-	3,782	3,674	1,745	104
Total		-	3,782	3,674	1,745	104

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

(a) Includes \$7.2m provisioned in the Contingency Reserve.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NFSA can be found at:

<https://www.nfsa.gov.au/sites/default/files/2023-09/NFSA%20Corporate%20Plan%2023-24%20%20to%2026-27.pdf>

The most recent annual performance statement can be found at:

<https://www.nfsa.gov.au/sites/default/files/2023-11/NFSA%20Annual%20Report%202022%E2%80%9323.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased engagement with Australia's audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Collect, preserve and share the national audio visual collection					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	37,270	40,839	41,967	42,904	43,693
Payment from related entities	800	-	-	-	-
Expenses not requiring appropriation in the budget year ^(a)	2,767	3,243	386	297	411
Revenues from other independent sources	3,807	2,549	2,549	2,549	2,549
Total expenses for Program 1.1	44,644	46,631	44,902	45,750	46,653
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	37,270	40,839	41,967	42,904	43,693
Payment from related entities	800	-	-	-	-
Expenses not requiring appropriation in the budget year ^(a)	2,767	3,243	386	297	411
Revenues from other independent sources	3,807	2,549	2,549	2,549	2,549
Total expenses for Outcome 1	44,644	46,631	44,902	45,750	46,653
	2023-24	2024-25			
Average staffing level (number)	211	213			

(a) Expenses not requiring appropriation in the Budget year reflect depreciation of heritage and cultural assets.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance		
Program 1.1– Collect, preserve and share the national audiovisual collection.		
Key Activities	<ul style="list-style-type: none"> • Celebrate and promote First Nations’ viewpoints through the national audiovisual collection • Increase discoverability of, and access to, the national audiovisual collection for all Australians • Enhance services for makers and industry to support the creation of new artworks • Be a responsible and innovative cultural business that generates sufficient resources to deliver on our purpose and goals • Be responsive to the needs of the community as a corporate entity and deliver value to Australians through and beyond the collection. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Build the national audiovisual collection in all its diversity	Target: Collection Development Strategy and Plan delivered, 23/24 collecting is audited against the new Strategy and Plan Target expected to be met
	Increase our digitisation capacity to ensure the preservation of ‘at-risk’ audiovisual material	Target: Completion and utilisation of Audiovisual Australia (AVA) funded end-to-end digitisation infrastructure including Offsite Data Centre Target expected to be met
	Increase total engagement with the collection to promote its wide use and enjoyment	Target: Statistics for online and in person engagement with the collection are an increase on the previous year Target not expected to be met
	Increase earned and contributed revenue	Target: Increase of 10% earned and contributed revenue. Target expected to be met
	Increase the number of participants in learning programs	Target: Increase delivery of Media & Me to Year 4 – Year 6 and Year 7 – Year 9 students by 15% Target expected to be met

Year	Performance measures	Planned Performance Results
Budget Year 2024–25	We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to traditional owners	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country
	Build the national audiovisual collection	Accession 16,800 items into the national audiovisual collection
	Increase our digitisation capacity to ensure the preservation of 'at-risk' audiovisual material	Digitise 32,500 at-risk audiovisual items from the NFSA's collection and from other collecting institutions
	Increase access to and total engagement with the national audiovisual collection	Online and in person engagement with the collection increases on the previous year
	Provide services that ease and encourage engagement with and use of collection material	Procurement of the institution's first Digital Asset Management System
	Increase earned and contributed revenue	Target increase of 10% earned and contributed revenue
	Fit for purpose infrastructure	Safety and collection management improvements to nitrate storage facility
	Deliver media literacy programs and tools for Australians	Maintain 23-24 rate of engagement with <i>Media & Me</i> and develop and deliver <i>Media & Me</i> online
Forward Estimates 2025–28	As per 2024–25	<p>Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country</p> <p>Continue to accession a target number of items into the collection</p> <p>AVA infrastructure enhances capacity to digitise at-risk material</p> <p>Continued growth in online and in person engagement with the collection</p> <p>Efficient and effective services ease and encourage engagement with and use of collection material</p> <p>Continue to increase earned and contributed to revenue</p> <p>Implement long term nitrate storage solution</p> <p>Media literacy tools and programs equip Australians with the skills to critically analyse</p>

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NFSA finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

Total income in 2024–25 is expected to be \$47.2 million, which includes \$40.8 million of revenue from Government, \$2.5 million of own sourced revenue and \$3.8 million of collection gains.

Total expenses for 2024–25 are estimated to be \$46.6 million, which is \$2 million higher than the 2023–24 estimated actual. Employee benefits have increased by 4 per cent due to additional staff and supplier expenses have increased by 3 per cent as a result of additional work to collect, preserve and share the collection. Depreciation and amortisation expense has increased by 10 per cent due to a higher asset base, with the purchase of further digitisation equipment and data storage.

Budgeted departmental balance sheet

The NFSA's net assets are budgeted to be \$450.6 million at 30 June 2025. This comprises mainly of the NFSA's heritage and cultural collection at \$353.3 million and land, buildings, plant and equipment at \$79.6 million. These are independently valued on a regular basis. Depreciation is incurred on all buildings, plant and equipment and some components of the collection and is determined based on estimated useful lives.

An equity injection of \$0.9 million will be received in 2024–25 for investment in the collection, an equity injection of \$2.0 million for building capital works and a further \$4.1 million equity injection for the investment in property, plant and equipment for the digitisation and storage of audio-visual collection items.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	22,604	23,453	22,916	23,468	25,141
Suppliers	15,013	15,441	13,754	14,050	15,117
Depreciation and amortisation ^(a)	6,962	7,672	8,167	8,167	6,330
Finance costs	65	65	65	65	65
Total expenses	44,644	46,631	44,902	45,750	46,653
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods	15	15	15	15	12
Rendering of services	868	868	868	868	868
Interest	2,203	945	945	945	945
Royalties	131	131	131	131	131
Other	1,390	590	590	590	590
Total own-source revenue	4,607	2,549	2,549	2,549	2,546
Gains					
Other	11,177	3,847	3,847	3,847	3,847
Total gains	11,177	3,847	3,847	3,847	3,847
Total own-source income	15,784	6,396	6,396	6,396	6,393
Net (cost of)/contribution by services	(28,860)	(40,235)	(38,506)	(39,354)	(40,260)
Revenue from Government	37,270	40,839	41,967	42,904	43,693
Surplus/(deficit) attributable to the Australian Government	8,410	604	3,461	3,550	3,433
Total comprehensive income/(loss)	8,410	604	3,461	3,550	3,433
Total comprehensive income/(loss) attributable to the Australian Government	8,410	604	3,461	3,550	3,433
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive Income	8,410	604	3,461	3,550	3,433
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	1,936	1,936	1,936	1,936	1,831
plus: depreciation/amortisation expenses for ROU assets ^(b)	620	620	620	620	817
less: lease principal repayments ^(b)	(647)	(607)	(647)	(647)	(817)
Net Cash Operating Surplus/ (Deficit)	10,319	2,553	5,370	5,459	5,264

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,083	2,195	1,919	1,732	1,426
Trade and other receivables	356	356	356	356	356
Other investments	16,500	15,000	14,000	13,000	10,000
Other financial assets	93	93	93	93	93
Total financial assets	19,032	17,644	16,368	15,181	11,875
Non-financial assets					
Land and buildings	59,738	62,943	67,620	70,128	72,413
Property, plant and equipment	13,688	16,633	16,483	16,336	18,142
Heritage and Cultural	350,493	353,283	356,086	358,902	361,834
Intangibles	361	436	511	586	661
Inventories	614	614	614	614	614
Prepayments	974	974	974	974	974
Work in progress	6,510	6,510	6,510	6,510	6,510
Total non-financial assets	432,378	441,393	448,798	454,050	461,148
Total assets	451,410	459,037	465,166	469,231	473,023
LIABILITIES					
Payables					
Suppliers	750	750	750	750	750
Other payables	88	88	88	88	88
Total payables	838	838	838	838	838
Interest bearing liabilities					
Leases	2,085	2,125	3,647	3,000	2,183
Total interest bearing liabilities	2,085	2,125	3,647	3,000	2,183
Provisions					
Employee provisions	4,905	4,905	4,905	4,905	4,905
Other provisions	593	593	593	593	593
Total provisions	5,498	5,498	5,498	5,498	5,498
Total liabilities	8,421	8,461	9,983	9,336	8,519
Net assets	442,989	450,576	455,183	459,895	464,504
EQUITY					
Parent entity interest					
Contributed equity	247,511	254,494	255,640	256,802	257,978
Reserves	173,928	173,928	173,928	173,928	173,928
Retained surplus (accumulated deficit)	21,550	22,154	25,615	29,165	32,598
Total equity	442,989	450,576	455,183	459,895	464,504

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	21,550	173,928	247,511	442,989
Adjusted opening balance	21,550	173,928	247,511	442,989
Comprehensive income				
Surplus/(deficit) for the period	604	-	-	604
Total comprehensive income	604	-	-	604
Transactions with owners				
Contributions by owners				
Equity injection	-	-	6,983	6,983
Closing balance attributable to the Australian Government	22,154	173,928	254,494	450,576

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	38,070	40,839	41,967	42,904	43,693
Sale of goods and rendering of services	883	883	883	883	880
Interest	2,203	945	945	945	945
Net GST received	2,334	1,888	1,541	1,563	1,889
Other	721	721	721	721	721
Total cash received	44,211	45,276	46,057	47,016	48,128
Cash used					
Employees	22,604	23,453	22,916	23,468	25,141
Suppliers	15,013	15,441	13,754	14,050	15,117
Net GST paid	2,334	1,888	1,541	1,563	1,889
Interest payments on lease liability	65	65	65	65	65
Total cash used	40,016	40,847	38,276	39,146	42,212
Net cash from/(used by) operating activities	4,195	4,429	7,781	7,870	5,916
INVESTING ACTIVITIES					
Cash received					
Investments	500	1,500	1,000	1,000	3,000
Total cash received	500	1,500	1,000	1,000	3,000
Cash used					
Purchase of property, plant and equipment and intangibles	13,523	12,193	9,556	9,572	9,581
Total cash used	13,523	12,193	9,556	9,572	9,581
Net cash from/(used by) investing activities	(13,023)	(10,693)	(8,556)	(8,572)	(6,581)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,813	6,983	1,146	1,162	1,176
Total cash received	9,813	6,983	1,146	1,162	1,176
Cash used					
Principal payments on lease liability	647	607	647	647	817
Total cash used	647	607	647	647	817
Net cash from/(used by) financing activities	9,166	6,376	499	515	359
Net increase/(decrease) in cash held	338	112	(276)	(187)	(306)
Cash and cash equivalents at the beginning of the reporting period	1,745	2,083	2,195	1,919	1,732
Cash and cash equivalents at the end of the reporting period	2,083	2,195	1,919	1,732	1,426

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections – Bill 2	9,813	6,983	1,146	1,162	1,176
Total new capital appropriations	9,813	6,983	1,146	1,162	1,176
<i>Provided for:</i>					
Purchase of non-financial assets	9,813	6,983	1,146	1,162	1,176
Total items	9,813	6,983	1,146	1,162	1,176
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	9,813	6,983	1,146	1,162	1,176
Funded internally from departmental resources	3,710	5,210	8,410	8,410	8,405
TOTAL	13,523	12,193	9,556	9,572	9,581

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	8,355	52,446	17,278	354,260	4,413	436,752
Gross book value - ROU assets	-	6,820	74	-	-	6,894
Accumulated depreciation/ amortisation and impairment	-	(4,042)	(3,621)	(3,767)	(4,052)	(15,482)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,841)	(43)	-	-	(3,884)
Opening net book balance	8,355	51,383	13,688	350,493	361	424,280
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	5,200	5,904	879	210	12,193
By purchase - appropriation equity - ROU assets	-	647	-	-	-	647
Assets received as gifts/donations	-	-	-	3,847	-	3,847
Total additions	-	5,847	5,904	4,726	210	16,687
Other movements						
Depreciation/amortisation expense	-	(2,022)	(2,959)	(1,936)	(135)	(7,052)
Depreciation/amortisation on ROU assets	-	(620)	-	-	-	(620)
Total other movements	-	(2,642)	(2,959)	(1,936)	(135)	(7,672)
As at 30 June 2025						
Gross book value	8,355	57,646	23,182	358,986	4,623	452,792
Gross book value - ROU assets	-	7,467	74	-	-	7,541
Accumulated depreciation/ amortisation and impairment	-	(6,064)	(6,580)	(5,703)	(4,187)	(22,534)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,461)	(43)	-	-	(4,504)
Closing net book balance	8,355	54,588	16,633	353,283	436	433,295
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						2,878
Preservation and Conservation						6,262
Total operating expenditure on heritage and cultural assets						9,140

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-2025, including Collection Development Acquisition Budgets (CDABs).

National Gallery of Australia

**Entity resources and planned
performance**

National Gallery of Australia

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National Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Gallery of Australia (the National Gallery) is Australia's leading visual arts institution and recognised as the heart of the nation's visual culture, representing Australia's people, its ideas and aesthetic expression, histories and broader relationship to the world through its art. The National Gallery reaches Australia's people and supports Federal Government policy and agenda through its base in Canberra, national and international touring exhibition program, extensive collection loan programs, online education and outreach programs and cultural diplomacy role.

Vision

To be the international reference point for art in Australia, inspiring all people to explore, experience and learn.

Functions

The *National Gallery Act (1975)* expresses the functions of the National Gallery as being to:

- develop and maintain a national collection of works of art
- exhibit, or make available for exhibition by others, works of art from the national collection or works of art that are otherwise in possession of the National Gallery
- use every endeavour to make the most advantageous use of the national collection in the national interest.

The National Gallery's priorities over the next four years continue to be focused on the themes of Collection, Connection, Distinct Identity and Capability as well as supporting implementation of the key pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the National Gallery 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 departmental (for the National Gallery's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Gallery resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	24,297	30,000
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	66,003	69,917
Annual appropriations - other services ^(b)		
Equity injection	28,814	42,243
Total annual appropriations	94,817	112,160
Total funds from Government	94,817	112,160
Funds from other sources		
Interest	5,000	6,750
Sale of goods and services	8,474	7,474
Dividends	489	800
Contributions	5,530	4,724
Other	1,000	950
Total funds from other sources	20,493	20,698
Total net resourcing for the National Gallery	139,607	162,858
	2022-23	2023-24
Average staffing level (number)	217	217

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.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Appropriation Bill (No. 2) 2024–2025.

The National Gallery is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the National Gallery and considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the National Gallery for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the National Gallery can be found at:
https://nga.gov.au/media/dd/documents/national_gallery_corporate_plan_23-24.pdf

The most recent annual performance statement can be found at:
https://nga.gov.au/media/dd/documents/nga_annual_report_23.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Collection development, management, access and promotion					
Revenue from Government					
Ordinary annual services (Appropriation Bill No.1)	66,003	69,917	72,782	73,574	71,913
Expenses not requiring appropriation in the budget year ^(a)	18,706	18,796	18,659	18,676	18,634
Revenues from other independent sources	17,993	18,198	12,613	11,837	11,544
Total expenses for Program 1.1	102,702	106,911	104,054	104,087	102,091
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No.1)	66,003	69,917	72,782	73,574	71,913
Expenses not requiring appropriation in the budget year ^(a)	18,706	18,796	18,659	18,676	18,634
Revenues from other independent sources	17,993	18,198	12,613	11,837	11,544
Total expenses for Outcome 1	102,702	106,911	104,054	104,087	102,091
	2023-24	2024-25			
Average staffing level (number)	217	217			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under AASB 16 Leases.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally		
Program 1.1 – Collection development, management, access and promotion The National Gallery aims to build and maintain an outstanding national collection of works of art, providing access locally, nationally, and internationally.		
Key Activities	<ul style="list-style-type: none"> Collection; Develop, conserve and manage an outstanding national collection Connection: Share the nation's art collection with audiences Distinct Identity: Present artistic programs of cultural excellence Capability: Build for the future 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Collection: The national collection is developed and managed	Target: 10 works of singular outstanding quality added to the national collection Target expected to be met Target: 500 works deaccessioned from the national collection Target expected to be met
	Connection: Audiences across the nation have access to the national collection	Targets: Audience engagement with the National Gallery: <ul style="list-style-type: none"> 350,000 visitors onsite Target not expected to be met <ul style="list-style-type: none"> 2 million users online Target met <ul style="list-style-type: none"> 300,000 visitors on tour Target met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	Distinct Identify: The National Cultural Policy is supported	Target: 'Sharing the national collection' Phase One implemented with 15 partnerships across Australia Target met Target: The 2023–24 Artistic Program is delivered and meets financial and audience targets Target not expected to be met Target: Establish partnerships to advance First Nations art internationally Target expected to be met
	Capability: The National Gallery ambition is realised	Target: Commercial revenue and philanthropic support increases by 2% Target not expected to be met Target: Phase one of the Sculpture Garden Masterplan developed Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Collection – The national collection is developed and managed	10 works of singular outstanding quality added to the national collection
	Connection: Audiences access and engage with the national collection	Total audience to the national collection exceeds 2,050,000 Unique website sessions exceed 2,000,000 Total student attendance of learning programs exceeds 62,000
	Distinct Identity: The National Cultural Policy is supported	15 new partnerships are established across Australia for Sharing the National Collection 80% of visitors are quite or highly satisfied 95% of visitors attending major exhibitions are quite or highly satisfied Two (2) new partnerships are established to advance First Nations art internationally
	Capability: The National Gallery ambition is realised	Philanthropic support increases by 2% The Sculpture Garden Project design and development phase is implemented
Forward Estimates 2025–28	As per 2024–25	The planned performance results will evolve over forward years, building on 2024–25 planned performance results to increase effectiveness and efficiency measures

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the National Gallery's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The National Gallery is budgeting for an operating surplus of \$7.5 million in the Budget excluding heritage and cultural depreciation expenses. This surplus represents estimated gains which reflect the value of gifts of works of art and cash donations tied to the purchase of works of arts. The forward year estimates illustrate a balanced budget after adjusting for \$7.5 million of gains as described above.

The delivery of the National Gallery's capital works program is expected to impact own-source revenue over the forward estimates. Spending of cash throughout program delivery will lead to a lower investment balance and lower interest income. A reduced onsite exhibitions program is also expected as the next phase of the ongoing capital works rectification program commences, resulting in lower admissions and merchandising income.

Additional operating funding is provided through additional appropriation to fund the Sharing the National Collection pilot which ends in 2026–27 resulting in a reduction in revenue from government and a corresponding reduction in expenditure.

The National Gallery's net assets are estimated to be \$7.5 billion at 30 June 2025. The national collection and the National Gallery's land and buildings make up 99 per cent of this value. Net assets are forecast to increase in 2024–25 with equity injections totalling \$42.2 million for the acquisition of collection assets and the capital works program. This is augmented by gifts for, and of, works of art, offset by depreciation.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	31,217	35,044	36,376	37,612	39,117
Suppliers	37,434	37,816	33,627	32,424	28,923
Depreciation and amortisation	33,986	33,986	33,986	33,986	33,986
Write-down and impairment of assets	65	65	65	65	65
Total expenses	102,702	106,911	104,054	104,087	102,091
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,474	7,474	3,478	3,546	3,618
Contributions	5,530	4,724	4,685	4,641	4,676
Interest	5,000	6,750	5,200	4,400	4,000
Dividends	489	800	800	800	800
Other	1,000	950	950	950	950
Total own-source revenue	20,493	20,698	15,113	14,337	14,044
Gains					
Other	5,000	5,000	5,000	5,000	5,000
Total gains	5,000	5,000	5,000	5,000	5,000
Total own-source income	25,493	25,698	20,113	19,337	19,044
Net (cost of)/contribution by services	(77,209)	(81,213)	(83,941)	(84,750)	(83,047)
Revenue from Government	66,003	69,917	72,782	73,574	71,913
Surplus/(deficit) attributable to the Australian Government	(11,206)	(11,296)	(11,159)	(11,176)	(11,134)
Total comprehensive income/(loss) attributable to the Australian Government	(11,206)	(11,296)	(11,159)	(11,176)	(11,134)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(11,206)	(11,296)	(11,159)	(11,176)	(11,134)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	18,706	18,706	18,706	18,706	18,706
plus: depreciation/amortisation expenses for ROU assets ^(b)	549	1,740	1,527	464	464
less: lease principal repayments ^(b)	(549)	(1,650)	(1,574)	(494)	(536)
Net cash operating surplus/ (deficit)	7,500	7,500	7,500	7,500	7,500

Prepared on Australian Accounting Standards basis.

(a) From 2009-10, the Government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	30,000	30,000	30,000	30,000	30,000
Investments	92,612	75,630	54,031	39,380	32,900
Trade and other receivables	2,024	2,024	2,024	2,024	2,024
Other financial assets	66	66	66	66	66
Total financial assets	124,702	107,720	86,121	71,470	64,990
Non-financial assets					
Heritage and Cultural	6,881,440	6,888,543	6,895,917	6,903,566	6,911,437
Land and buildings	489,466	529,293	553,325	566,257	572,265
Property, plant and equipment	7,900	7,963	7,963	7,994	8,057
Intangibles	1,385	1,385	1,385	1,385	1,385
Inventories	745	453	453	453	453
Other non-financial assets	512	512	512	512	512
Total non-financial assets	7,381,448	7,428,149	7,459,555	7,480,167	7,494,109
Total assets	7,506,150	7,535,869	7,545,676	7,551,637	7,559,099
LIABILITIES					
Payables					
Suppliers	5,887	5,939	5,285	5,101	4,548
Other payables	2,098	1,897	1,897	1,897	1,897
Total payables	7,985	7,836	7,182	6,998	6,445
Interest bearing liabilities					
Leases	4,235	2,648	1,074	611	138
Total interest bearing liabilities	4,235	2,648	1,074	611	138
Provisions					
Employee provisions	7,844	8,352	8,800	7,729	8,274
Total provisions	7,844	8,352	8,800	7,729	8,274
Total liabilities	20,064	18,836	17,056	15,338	14,857
Net assets	7,486,086	7,517,033	7,528,620	7,536,299	7,544,242
EQUITY					
Parent entity interest					
Contributed equity	498,826	541,069	563,814	582,669	601,746
Reserves	6,451,773	6,451,773	6,451,773	6,451,773	6,451,773
Retained surplus	535,487	524,191	513,033	501,857	490,723
Total equity	7,486,086	7,517,033	7,528,620	7,536,299	7,544,242

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	535,487	6,451,773	498,826	7,486,086
Adjusted opening balance	535,487	6,451,773	498,826	7,486,086
Comprehensive income				
Surplus/(Deficit) for the period	(11,296)	-	-	(11,296)
Total comprehensive income	(11,296)	-	-	(11,296)
Contributions by owners				
Equity injection - Appropriation	-	-	42,243	42,243
Sub-total transactions with owners	-	-	42,243	42,243
Estimated closing balance as at 30 June 2025	524,191	6,451,773	541,069	7,517,033
Closing balance attributable to the Australian Government	524,191	6,451,773	541,069	7,517,033

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	66,003	69,917	72,782	73,574	71,913
Sale of goods and rendering of services	9,982	8,752	4,373	4,443	4,526
Interest	5,000	6,750	5,200	4,400	4,000
Dividends	489	800	800	800	800
Net GST received	1,958	2,446	2,516	2,350	2,028
Other	6,775	5,473	5,635	5,591	5,626
Total cash received	90,207	94,138	91,306	91,158	88,893
Cash used					
Employees	30,845	34,536	35,928	38,683	38,572
Suppliers	38,268	41,129	37,688	35,886	32,460
Other	76	132	68	34	17
Total cash used	69,189	75,797	73,684	74,603	71,049
Net cash from operating activities	21,018	18,341	17,622	16,555	17,844
INVESTING ACTIVITIES					
Cash received					
Investments	80,000	80,000	80,000	80,000	80,000
Total cash received	80,000	80,000	80,000	80,000	80,000
Cash used					
Purchase of property, plant and equipment, intangibles and works of art	56,998	75,916	60,392	49,567	42,865
Investments	66,582	63,018	58,401	65,349	73,520
Total cash used	123,580	138,934	118,793	114,916	116,385
Net cash used by investing activities	(43,580)	(58,934)	(38,793)	(34,916)	(36,385)
FINANCING ACTIVITIES					
Cash received					
Collection Development Acquisition Budget	17,818	18,309	18,580	18,855	19,077
Equity Injection	10,996	23,934	4,165	-	-
Total cash received	28,814	42,243	22,745	18,855	19,077
Cash used					
Principal payments on lease liability	549	1,650	1,574	494	536
Total cash used	549	1,650	1,574	494	536
Net cash from financing activities	28,265	40,593	21,171	18,361	18,541
Net (decrease) in cash held	5,703	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	24,297	30,000	30,000	30,000	30,000
Cash and cash equivalents at the end of the reporting period	30,000	30,000	30,000	30,000	30,000

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	28,814	42,243	22,745	18,855	19,077
Total new capital appropriations	28,814	42,243	22,745	18,855	19,077
Provided for:					
Purchase of non-financial assets	28,814	42,243	22,745	18,855	19,077
Total items	28,814	42,243	22,745	18,855	19,077
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	42,881	46,514	44,442	29,416	19,077
Funded internally from departmental resources ^(b)	19,118	34,402	20,950	25,151	28,788
TOTAL	61,999	80,916	65,392	54,567	47,865
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	66,746	80,979	65,392	54,598	47,928
less: ROU additions	(4,748)	(63)	-	(31)	(63)
less: gifted assets	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total cash used to acquire assets	56,998	75,916	60,392	49,567	42,865

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act No. 2/4 appropriations. Includes movement of capital expenditure from 2023-24 and 2024-25 to 2025-26 and 2026-27.

(b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions and gifts of works of art.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	28,235	465,885	15,666	6,919,864	3,858	7,433,508
Gross book value - ROU assets	-	5,769	107	-	-	5,876
Accumulated depreciation/amortisation and impairment	-	(8,862)	(7,791)	(38,424)	(2,473)	(57,550)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(1,561)	(82)	-	-	(1,643)
Opening net book balance	28,235	461,231	7,900	6,881,440	1,385	7,380,191
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	28,205	-	18,309	-	46,514
By purchase - appropriation ordinary annual services ^(b)	-	20,227	6,234	-	441	26,902
By purchase - appropriation ordinary annual services - ROU assets	-	-	63	-	-	63
By purchase - donated funds	-	-	-	2,500	-	2,500
Assets received as gifts/donations	-	-	-	5,000	-	5,000
Total additions	-	48,432	6,297	25,809	441	80,979
Other movements						
Depreciation/amortisation expense	-	(6,896)	(6,203)	(18,706)	(441)	(32,246)
Depreciation/amortisation on ROU assets	-	(1,709)	(31)	-	-	(1,740)
Total other movements	-	(8,605)	(6,234)	(18,706)	(441)	(33,986)
As at 30 June 2025						
Gross book value	28,235	514,317	21,900	6,945,673	4,299	7,514,424
Gross book value - ROU assets	-	5,769	170	-	-	5,939
Accumulated depreciation/amortisation and impairment	-	(15,758)	(13,994)	(57,130)	(2,914)	(89,796)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,270)	(113)	-	-	(3,383)
Closing net book balance	28,235	501,058	7,963	6,888,543	1,385	7,427,184
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						5,956
Preservation and Conservation						2,861
Total operating expenditure on heritage and cultural assets						8,817

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, cash reserves and contributions.

National Library of Australia

**Entity resources and planned
performance**

National Library of Australia

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National Library of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions of the National Library of Australia (Library), as defined in the *National Library Act 1960*, are to:

- maintain and develop a national collection of library material, including a comprehensive collection of library material relating to Australia and the Australian people
- make library material in the national collection available
- make available such other services in relation to library matters and library material as determined by the National Library Council
- cooperate in library matters with authorities or persons, whether in Australia or elsewhere, concerned with library matters.

The Library is committed to collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge, now and in the future. The Library's commitment to open access to the national collection and online services drives increasing value from a collection developed over decades. Australians – whoever they are and wherever they live – should be able to easily discover and use information they need to support their research, and to engage with rich digital content to support their lifelong learning.

The Library actively supports creative and intellectual endeavour and the dissemination of knowledge, ideas and information. The Library has a strong national focus in its outlook, services, products and activities and takes a leadership role in sharing expertise and coordinating key projects across the research, collecting and cultural sectors. In 2024–25, the Library's work will be guided by the pillars and principles of the *National Cultural Policy – Revive: a place for every story, a story for every place*. The Library recognises, respects and prioritises the significance of First Nations voices, stories, and perspectives at the centre of Australia's national collections. The Library will continue to extend its reach and make its physical and digital collections accessible far beyond Canberra, by providing timely information services and rich digital experiences to benefit all Australians.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the Library 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 departmental (for the Library's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: The Library's resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	71,838	70,880
Funds from Government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	75,948	86,219
Annual appropriations - other services ^(b)		
Equity injection	18,343	26,733
Total annual appropriations	94,291	112,952
Amounts received from related entities		
Amounts from portfolio department ^(c)	1,950	550
Total amounts received from related entities	1,950	550
Total funds from Government	96,241	113,502
Funds from other sources		
Interest	5,992	4,564
Sale of goods and services	6,727	6,523
Other	4,367	2,550
Total funds from other sources	17,086	13,637
Total net resourcing for the Library	185,165	198,019
	2023-24	2024-25
Average staffing level (number)	393	410

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.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Appropriation Bill (No. 2) 2024–2025.

(c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the Library.

The Library is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the Library and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the Library for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the Library can be found at:
<https://www.nla.gov.au/sites/default/files/2023-08/nla-corporate-plan-2023-2024.pdf>

The most recent annual performance statement can be found at:
<https://www.nla.gov.au/sites/default/files/2023-10/nla-annual-report-2022-23.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: National Library of Australia					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	75,948	86,219	77,019	79,072	81,752
Payment from related entities	1,950	550	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	3,175	(741)	8,557	8,622	7,512
Revenues from other independent sources	17,086	13,637	11,075	9,596	9,596
Total expenses for Program 1.1	98,159	99,665	97,201	97,840	99,410
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	75,948	86,219	77,019	79,072	81,752
Payment from related entities	1,950	550	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	3,175	(741)	8,557	8,622	7,512
Revenues from other independent sources	17,086	13,637	11,075	9,596	9,596
Total expenses for Outcome 1	98,159	99,665	97,201	97,840	99,410
Average staffing level (number)					
	2023-24 393	2024-25 410			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses related to collection assets which are funded through an equity injection; and resources received free of charge. This line is negative in 2024-25 because it also includes capital funding received through Bill 1.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material		
Program 1.1 – The National Library of Australia		
The Library delivers this program by collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge now and into the future.		
Key Activities	Key activities reported in the current corporate plan include: <ul style="list-style-type: none"> • Recognising and respecting the crucial place of First Nations stories in Australia's arts, culture and history including through implementing new policies and procedures. • Ensuring the National Library's collection remains relevant to Australia's diverse population, now and into the future, by improving the diversity of the collection and collecting in culturally appropriate ways. • Connecting with communities by delivering accessible services and diverse programs. • Expanding and deepening the content in Trove as an essential part of Australia's cultural and research infrastructure, including through collaboration with national cultural institutions, state libraries and other partners. • Continuing to harness resources effectively to realise our ambitions and deliver our mandate including being a dynamic organisation with a strong digital and physical presence and the management of our heritage building. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Collect: Number of Australian works collected, including digital	Target: 30,000 published works, including digital Target expected to be met
	Connect: Number of digital visits to the Library	Target: Equal to or greater than prior year result Target expected to be met
	Collaborate: Number of Trove Collaborative Services (TCS) partners and content contributors that the Library engages in annually	Target: 900 Trove partners and content providers Target expected to be met

Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25	Number of Australian works collected	21,000 digital works 9,000 physical works ^(a)
	Number of visits to the National Library's digital platforms ^(b)	2.2 million website visits 6.2 million catalogue visits 13 million Trove visits
	Number of Trove Collaborative Services (TCS) partners and contributors that the National Library engages in annually	900 Trove partners and contributors
Forward Estimates 2025–28	As per 2024–25	As per 2024–25 (targets subject to change)

(a) Revised planned performance results for 2024-25

(b) This measure has been revised for 2024-25.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the Library's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted income for 2024–25 is estimated to be \$100.4 million, of which \$86.2 million is appropriation revenue. The increase in revenue from Government from \$75.9 million in 2023–24, reflects additional funding received at the 2023–24 Budget for the construction of storage facilities, windows replacement and financial sustainability.

Total own source revenue is expected to be \$14.2 million in 2024–25, which is \$4.8 million lower than the 2023–24 financial year mainly due to the cessation of grants income received in prior years for the Heating Ventilation and Air Conditioning System and the Windows replacement.

Total budgeted operating expenses for 2024–25 are estimated to be \$99.7 million, an increase of \$1.5 million from the 2023–24 financial year. The increase is mostly attributed to an increase in employee costs. Employee expenses are higher by \$2.5 million as a result of salary increases and funding provided at the 2023–24 Budget to maintain ASL numbers to the approved cap. Supplier expenses are estimated at \$34.6 million, a minor increase of \$0.5 million from the 2023–24 financial year.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	42,047	44,574	46,277	47,850	49,477
Suppliers	34,100	34,647	30,479	29,545	29,488
Grants	494	570	570	570	570
Depreciation and amortisation ^(a)	21,393	19,694	19,695	19,695	19,695
Finance costs	25	25	25	25	25
Write-down and impairment of assets	100	155	155	155	155
Total expenses	98,159	99,665	97,201	97,840	99,410
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,727	6,523	6,523	6,523	6,523
Interest	5,992	4,564	2,002	523	523
Other	6,317	3,100	3,100	3,100	3,100
Total own-source revenue	19,036	14,187	11,625	10,146	10,146
Gains					
Other	700	1,000	1,000	1,000	1,000
Total gains	700	1,000	1,000	1,000	1,000
Total own-source income	19,736	15,187	12,625	11,146	11,146
Net (cost of)/contribution by services	(78,423)	(84,478)	(84,576)	(86,694)	(88,264)
Revenue from Government	75,948	86,219	77,019	79,072	81,752
Surplus/(deficit) attributable to the Australian Government	(2,475)	1,741	(7,557)	(7,622)	(6,512)
Total comprehensive income/(loss)	(2,475)	1,741	(7,557)	(7,622)	(6,512)
Total comprehensive income/(loss) attributable to the Australian Government	(2,475)	1,741	(7,557)	(7,622)	(6,512)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive Income	(2,475)	1,741	(7,557)	(7,622)	(6,512)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	8,500	8,500	8,500	8,500	8,500
plus: depreciation/amortisation expenses for ROU assets ^(b)	1,004	1,139	1,140	1,140	1,140
less: lease principal repayments ^(b)	(1,015)	(1,116)	(1,125)	(1,125)	(1,125)
Net Cash Operating Surplus/ (Deficit)	6,014	10,264	958	893	2,003

Prepared on Australian Accounting Standards basis.

(a) From 2009-10, the Government replaced Appropriation Bill No. 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Appropriation Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,547	16,547	16,547	16,547	16,547
Trade and other receivables	2,364	2,364	2,364	2,364	2,364
Investments accounted for under the equity method	54,333	53,432	52,521	51,376	51,376
Other financial assets	1,395	1,395	1,395	1,395	1,395
Total financial assets	74,639	73,738	72,827	71,682	71,682
Non-financial assets					
Land and buildings	273,771	297,517	298,763	300,009	301,795
Property, plant and equipment	15,494	18,974	19,062	19,150	19,448
Heritage and Cultural	1,132,406	1,129,870	1,127,312	1,124,176	1,121,028
Intangibles	97,078	103,560	109,701	117,048	122,137
Inventories	600	600	600	600	600
Other non-financial assets	1,726	1,726	1,726	1,726	1,726
Total non-financial assets	1,521,075	1,552,247	1,557,164	1,562,709	1,566,734
Total assets	1,595,714	1,625,985	1,629,991	1,634,391	1,638,416
LIABILITIES					
Payables					
Suppliers	2,020	3,703	5,376	8,376	9,501
Other payables	6,021	6,104	5,622	4,418	3,348
Total payables	8,041	9,807	10,998	12,794	12,849
Interest bearing liabilities					
Leases	2,233	2,117	1,992	1,867	1,867
Total interest bearing liabilities	2,233	2,117	1,992	1,867	1,867
Provisions					
Employee provisions	12,168	12,315	12,439	12,285	12,148
Other provisions	57	57	57	57	57
Total provisions	12,225	12,372	12,496	12,342	12,205
Total liabilities	22,499	24,296	25,486	27,003	26,921
Net assets	1,573,215	1,601,689	1,604,505	1,607,388	1,611,495
EQUITY					
Parent entity interest					
Contributed equity	174,795	201,528	211,901	222,406	233,025
Reserves	201,269	201,269	201,269	201,269	201,269
Retained surplus (accumulated deficit)	1,197,151	1,198,892	1,191,335	1,183,713	1,177,201
Total parent entity interest	1,573,215	1,601,689	1,604,505	1,607,388	1,611,495
Total equity	1,573,215	1,601,689	1,604,505	1,607,388	1,611,495

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	1,197,151	201,269	174,795	1,573,215
Adjusted opening balance	1,197,151	201,269	174,795	1,573,215
Comprehensive income				
Surplus/(deficit) for the period	1,741	-	-	1,741
Total comprehensive income	1,741	-	-	1,741
Contributions by owners				
Equity injection - Appropriation	-	-	26,733	26,733
Sub-total transactions with owners	-	-	26,733	26,733
Estimated closing balance as at 30 June 2025	1,198,892	201,269	201,528	1,601,689
Closing balance attributable to the Australian Government	1,198,892	201,269	201,528	1,601,689

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	77,898	86,769	77,569	79,622	82,302
Sale of goods and rendering of services	7,383	7,111	7,043	7,067	7,043
Interest	5,992	4,564	2,002	523	523
Net GST received	1,708	1,671	1,626	1,456	1,626
Other	4,367	2,550	2,550	2,550	2,550
Total cash received	97,348	102,665	90,790	91,218	94,044
Cash used					
Employees	41,813	44,344	46,635	49,208	50,684
Suppliers	39,466	34,378	30,107	27,700	29,664
Interest payments on lease liability	25	25	25	25	25
Other	494	570	570	570	570
Total cash used	81,798	79,317	77,337	77,503	80,943
Net cash from/(used by) operating activities	15,550	23,348	13,453	13,715	13,101
INVESTING ACTIVITIES					
Cash received					
Investments	170,958	170,000	170,000	170,000	170,000
Total cash received	170,958	170,000	170,000	170,000	170,000
Cash used					
Purchase of property, plant and equipment and intangibles	33,836	49,866	23,612	24,240	22,595
Investments	170,000	169,099	169,089	168,855	170,000
Total cash used	203,836	218,965	192,701	193,095	192,595
Net cash from/(used by) investing activities	(32,878)	(48,965)	(22,701)	(23,095)	(22,595)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,343	26,733	10,373	10,505	10,619
Total cash received	18,343	26,733	10,373	10,505	10,619
Cash used					
Principal payments on lease liability	1,015	1,116	1,125	1,125	1,125
Total cash used	1,015	1,116	1,125	1,125	1,125
Net cash from/(used by) financing activities	17,328	25,617	9,248	9,380	9,494
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	16,547	16,547	16,547	16,547	16,547
Cash and cash equivalents at the end of the reporting period	16,547	16,547	16,547	16,547	16,547

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	18,343	26,733	10,373	10,505	10,619
Total new capital appropriations	18,343	26,733	10,373	10,505	10,619
<i>Provided for:</i>					
Purchase of non-financial assets	18,343	26,733	10,373	10,505	10,619
Total items	18,343	26,733	10,373	10,505	10,619
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	18,343	26,733	10,373	10,505	10,619
Funded internally from departmental resources ^(b)	15,493	23,133	13,239	13,735	11,976
TOTAL	33,836	49,866	23,612	24,240	22,595
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	33,836	49,866	23,612	24,240	22,595
Total cash used to acquire assets	33,836	49,866	23,612	24,240	22,595

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes the sources of funding from current Bill 1 and prior year Act 1 appropriations, donations and contributions; gifts, internally developed assets and grants.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	17,000	269,958	26,035	1,141,038	125,513	1,579,544
Gross book value - ROU assets	-	6,206	26	-	-	6,232
Accumulated depreciation/ amortisation and impairment	-	(15,398)	(10,536)	(8,632)	(28,435)	(63,001)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(3,995)	(31)	-	-	(4,026)
Opening net book balance	17,000	256,771	15,494	1,132,406	97,078	1,518,749
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	16,629	-	5,964	4,140	26,733
By purchase - appropriation equity - ROU assets	-	1,000	-	-	-	1,000
By purchase - appropriation ordinary annual services ^(b)	-	11,847	6,430	-	4,856	23,133
Total additions	-	29,476	6,430	5,964	8,996	50,866
Other movements						
Depreciation/amortisation expense	-	(4,599)	(2,942)	(8,500)	(2,514)	(18,555)
Depreciation/amortisation on ROU assets	-	(1,131)	(8)	-	-	(1,139)
Total other movements	-	(5,730)	(2,950)	(8,500)	(2,514)	(19,694)
As at 30 June 2025						
Gross book value	17,000	298,434	37,467	1,147,002	129,507	1,629,410
Gross book value - ROU assets	-	7,206	26	-	-	7,232
Accumulated depreciation/ amortisation and impairment	-	(19,997)	(13,478)	(17,132)	(30,949)	(81,556)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,126)	(39)	-	-	(5,165)
Closing net book balance	17,000	280,517	18,974	1,129,870	103,560	1,549,921
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						13,688
Preservation and Conservation						1,494
Total operating expenditure on heritage and cultural assets						15,182

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

National Museum of Australia

**Entity resources and planned
performance**

National Museum of Australia

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National Museum of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Museum of Australia (NMA), as mandated under the *National Museum of Australia Act 1980*, was established for the purpose of developing and maintaining a National Historical Collection for the benefit of the nation, and to bring to life the rich and diverse stories of Australia through strong engagement with the nation's varied communities and traditions. Central to the NMA's place as a national institution is its focus on meaningful engagement with all Australians through the interpretation of Australia's past, present and future, and its foundational commitment to the history and cultures of the First Australians. The NMA achieves this through the development and maintenance of the National Historical Collection and by sharing the stories of Australia's people and places. The NMA is the only national institution that is wholly devoted to the complex and comprehensive story of Australia from deep time to the present day.

The NMA has a vital role in helping to connect Australians and their communities, and its work is guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*. In fulfilling this mission, over the next four years the NMA is committed to:

- **First Nations first:** We will focus on truth-telling and diversity in Australian life as we collect, document, research and share the history of First Nations peoples, giving voice to them and their stories.
- **Connecting our audiences:** We commit to helping build a national sense of meaning and identity by representing and advancing the diverse histories of all Australians.
- **Telling our stories:** We will honour and embrace the diverse stories of Australian life and experience by building and strengthening our research, collection, documentation, conservation, education and public program capabilities and activities.
- **Engaging together:** We will contribute to the cultural life of the nation by building relationships and collaborating with artists, corporate institutions and community organisations across a range of heritage, cultural, artistic and creative practices.
- **Securing our future:** We will support our people and secure the Museum's future through improved organisational leadership, resilience and sustainability, and the delivery of programs and practices that build our operational capacity in order to meet the fundamental challenges of our time.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NMA 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 departmental (for the NMA's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NMA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	13,235	10,215
Funds from Government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	53,768	55,192
Equity injection ^(b)	6,638	16,340
Total annual appropriations	60,406	71,532
Total funds from Government	60,406	71,532
Funds from other sources		
Interest	2,075	1,000
Sale of goods and services	7,569	7,496
Other	3,145	2,450
Total funds from other sources	12,789	10,946
Total net resourcing for Entity NMA	86,430	92,693

	2023-24	2024-25
Average staffing level (number)	229	222

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) 2024-25.

(b) Appropriation Bill (No. 2) 2024-25.

The NMA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the NMA and considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the NMA for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NMA can be found at:

https://www.nma.gov.au/_data/assets/pdf_file/0003/807591/nma-corporate-plan-2023-24.pdf

The most recent annual performance statement can be found at:

https://www.nma.gov.au/_data/assets/pdf_file/0007/806542/NMA-Annual-Report-2022-23-web.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased awareness and understanding of Australia's history and culture by managing the National Museum's collections and providing access through public programs and exhibitions

Budgeted expenses for Outcome 1

This table shows how much the NMA 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Collection Management, Research, Exhibitions and Programs					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	53,768	55,192	55,509	56,965	58,500
Expenses not requiring appropriation in the budget year ^(a)	1,191	1,215	1,239	1,264	1,289
Revenues from other independent sources	12,789	10,946	11,204	11,472	11,750
Total expenses for Program 1.1	67,748	67,353	67,952	69,701	71,539
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	53,768	55,192	55,509	56,965	58,500
Expenses not requiring appropriation in the budget year	1,191	1,215	1,239	1,264	1,289
Revenues from other independent sources	12,789	10,946	11,204	11,472	11,750
Total expenses for Outcome 1	67,748	67,353	67,952	69,701	71,539
	2023-24	2024-25			
Average staffing level (number)	229	222			

(a) Expenses not requiring appropriation in the Budget year are depreciation expenses for heritage and cultural assets.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Increased awareness and understanding of Australia's history and culture by managing the National Museum's collections and providing access through public programs and exhibitions		
Program 1.1 – Collection Management, Research, Exhibitions and Programs The National Museum of Australia increases the awareness and understanding of Australia's history and culture through its collections and research, providing access to the public through its public programs and exhibitions.		
Key Activities	Maximise opportunities for public engagement that respond to changing audience behaviours and needs	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Total visitor engagements: 5,930,000 <ul style="list-style-type: none"> Permanent Exhibitions: 525,000 Special Exhibitions: 150,000 Travelling Exhibitions: 315,000 Education and Public Programs: 181,800 Events and Functions: 20,000 Digital experiences: 4,013,200 Social Media engagements: 725,000 	Total visitor engagements: 7,815,000 <ul style="list-style-type: none"> Permanent Exhibitions: 630,000 Special Exhibitions: 215,000 Travelling Exhibitions: 600,000 Education and Public Programs: 265,000 Events and Functions: 15,000 Digital experiences: 5,340,000 Social Media engagements: 750,000 Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Maximise visitor engagement with NMA collections and experiences	Total visitor engagements: 7,580,000 <ul style="list-style-type: none"> Permanent Exhibitions: 615,000 Special Exhibitions: 155,000 Travelling Exhibitions: 550,000 Education and Public Programs: 220,000 Events and Functions: 15,000 Digital experiences: 5,300,000 Social Media engagements: 725,000
Forward Estimates 2025–28	As per 2024–25 Measures	Total visitor engagements, 2025–26: 7,758,000 Total visitor engagements, 2026–27: 7,942,000 Total visitor engagements, 2027–28: 8,117,000

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the NMA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

As part of the Government's investment in the National Cultural Policy in the 2023–24 Budget, the NMA received \$78.3 million over four years, to safeguard its financial sustainability and address its most urgent collection storage and capital works needs.

In 2024–25, the NMA will continue to invest those funds in furtherance of its mission and strategic objectives. The NMA has forecast a break-even operating budget result (excluding heritage and cultural asset depreciation).

The Balance Sheet shows a net equity position of \$491.6 million in 2024–25, representing the surplus of net assets over net liabilities. This primarily reflects the NMA's non-financial assets, including land and building and heritage and cultural assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2024–25 of \$26.8 million, funded from equity injection from Government of \$16.3 million (which includes \$4.2 million of funding carried forward from 2023–24), and departmental resources of \$10.5 million. The expenditure will address urgent collection storage and physical and ICT infrastructure requirements, gallery refurbishment, facility upgrades and development of the National Historical Collection.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	27,034	27,637	27,326	28,283	29,284
Suppliers	27,387	26,144	26,808	27,208	27,638
Depreciation and amortisation ^(a)	13,247	13,512	13,782	14,183	14,595
Finance costs	80	60	36	27	22
Total expenses	67,748	67,353	67,952	69,701	71,539
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	7,569	7,496	7,720	7,953	8,196
Interest	2,075	1,000	1,000	1,000	1,000
Other	3,145	2,450	2,484	2,519	2,554
Total own-source revenue	12,789	10,946	11,204	11,472	11,750
Total own-source income	12,789	10,946	11,204	11,472	11,750
Net (cost of)/contribution by services	(54,959)	(56,407)	(56,748)	(58,229)	(59,789)
Revenue from Government	53,768	55,192	55,509	56,965	58,500
Surplus/(deficit) attributable to the Australian Government	(1,191)	(1,215)	(1,239)	(1,264)	(1,289)
Total comprehensive income/(loss)	(1,191)	(1,215)	(1,239)	(1,264)	(1,289)
Total comprehensive income/(loss) attributable to the Australian Government	(1,191)	(1,215)	(1,239)	(1,264)	(1,289)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,191)	(1,215)	(1,239)	(1,264)	(1,289)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	1,191	1,215	1,239	1,264	1,289
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.5 Departmental capital budget statement.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10,215	10,192	10,121	10,121	10,121
Trade and other receivables	1,386	1,386	1,386	1,386	1,386
Total financial assets	11,601	11,578	11,507	11,507	11,507
Non-financial assets					
Land and buildings	120,435	118,452	116,427	114,387	112,280
Property, plant and equipment	73,857	87,939	87,635	87,336	87,395
Heritage and Cultural	281,605	282,766	283,935	285,126	286,017
Intangibles	6,708	6,754	6,980	7,298	7,599
Inventories	1,437	1,437	1,437	1,437	1,437
Prepayments	1,134	1,134	1,134	1,134	1,134
Total non-financial assets	485,176	498,482	497,548	496,718	495,862
Total assets	496,777	510,060	509,055	508,225	507,369
LIABILITIES					
Payables					
Suppliers	2,276	2,056	1,837	1,837	1,837
Other payables	2,274	2,273	2,273	2,273	2,273
Total payables	4,550	4,329	4,110	4,110	4,110
Interest bearing liabilities					
Leases	8,386	6,765	5,094	3,373	1,626
Total interest bearing liabilities	8,386	6,765	5,094	3,373	1,626
Provisions					
Employee provisions	7,409	7,409	7,409	7,409	7,409
Total provisions	7,409	7,409	7,409	7,409	7,409
Total liabilities	20,345	18,503	16,613	14,892	13,145
Net assets	476,432	491,557	492,442	493,333	494,224
EQUITY					
Parent entity interest					
Contributed equity	47,469	63,809	65,933	68,088	70,268
Reserves	166,898	166,898	166,898	166,898	166,898
Retained surplus (accumulated deficit)	262,065	260,850	259,611	258,347	257,058
Total parent entity interest	476,432	491,557	492,442	493,333	494,224
Total equity	476,432	491,557	492,442	493,333	494,224

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	262,065	166,898	47,469	476,432
Adjusted opening balance	262,065	166,898	47,469	476,432
Comprehensive income				
Surplus/(deficit) for the period	(1,215)	-	-	(1,215)
Total comprehensive income	(1,215)	-	-	(1,215)
Contributions by owners				
Equity injection - Appropriation	-	-	16,340	16,340
Sub-total transactions with owners	-	-	16,340	16,340
Estimated closing balance as at 30 June 2025	260,850	166,898	63,809	491,557
Closing balance attributable to the Australian Government	260,850	166,898	63,809	491,557

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	53,768	55,192	55,509	56,965	58,500
Sale of goods and rendering of services	7,569	7,496	7,720	7,953	8,196
Interest	2,075	1,000	1,000	1,000	1,000
Net GST received	2,023	2,579	3,288	3,337	3,390
Other	3,145	2,450	2,484	2,519	2,554
Total cash received	68,580	68,717	70,001	71,774	73,640
Cash used					
Employees	27,034	27,638	27,326	28,283	29,284
Suppliers	27,389	26,144	26,808	27,208	27,638
Net GST paid	2,023	2,579	3,288	3,337	3,390
Interest payments on lease liability	80	60	36	27	22
Total cash used	56,526	56,421	57,458	58,855	60,334
Net cash from/(used by) operating activities	12,054	12,296	12,543	12,919	13,306
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	20,138	27,038	13,067	13,353	13,739
Total cash used	20,138	27,038	13,067	13,353	13,739
Net cash from/(used by) investing activities	(20,138)	(27,038)	(13,067)	(13,353)	(13,739)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,638	16,340	2,124	2,155	2,180
Total cash received	6,638	16,340	2,124	2,155	2,180
Cash used					
Principal payments on lease liability	1,574	1,621	1,671	1,721	1,747
Total cash used	1,574	1,621	1,671	1,721	1,747
Net cash from/(used by) financing activities	5,064	14,719	453	434	433
Net increase/(decrease) in cash held	(3,020)	(23)	(71)	-	-
Cash and cash equivalents at the beginning of the reporting period	13,235	10,215	10,192	10,121	10,121
Cash and cash equivalents at the end of the reporting period	10,215	10,192	10,121	10,121	10,121

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	6,638	16,340	2,124	2,155	2,180
Total new capital appropriations	6,638	16,340	2,124	2,155	2,180
Provided for:					
Purchase of non-financial assets	6,638	16,340	2,124	2,155	2,180
Total items	6,638	16,340	2,124	2,155	2,180
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	6,638	16,340	2,124	2,155	2,180
Funded internally from departmental resources ^(b)	10,927	10,478	10,723	11,198	11,559
TOTAL	17,565	26,818	12,847	13,353	13,739
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,565	26,818	12,848	13,353	13,739
Total cash used to acquire assets	17,565	26,818	12,848	13,353	13,739

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes the following sources of funds - current Bill 1 and prior year Act 1 appropriations; donations and contributions; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	10,100	106,382	113,100	287,640	12,646	529,868
Gross book value - ROU assets	-	14,455	99	-	-	14,554
Accumulated depreciation/amortisation and impairment	-	(4,108)	(39,243)	(6,035)	(5,938)	(55,324)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(6,394)	(99)	-	-	(6,493)
Opening net book balance	10,100	110,335	73,857	281,605	6,708	482,605
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	14,247	2,093	-	16,340
By purchase - other	-	150	9,015	283	1,030	10,478
Total additions	-	150	23,262	2,376	1,030	26,818
Other movements						
Depreciation/amortisation expense	-	(533)	(9,155)	(1,215)	(984)	(11,887)
Depreciation/amortisation on ROU assets	-	(1,600)	(25)	-	-	(1,625)
Total other movements	-	(2,133)	(9,180)	(1,215)	(984)	(13,512)
As at 30 June 2025						
Gross book value	10,100	106,532	136,362	290,016	13,676	556,686
Gross book value - ROU assets	-	14,455	99	-	-	14,554
Accumulated depreciation/amortisation and impairment	-	(4,641)	(48,398)	(7,250)	(6,922)	(67,211)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,994)	(124)	-	-	(8,118)
Closing net book balance	10,100	108,352	87,939	282,766	6,754	495,911
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						3,825
Preservation and Conservation						5,133
Total operating expenditure on heritage and cultural assets						8,958

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-2025, including CDABs.

National Portrait Gallery of Australia

**Entity resources and planned
performance**

National Portrait Gallery of Australia

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National Portrait Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Portrait Gallery of Australia (NPGA) houses the national collection of portraits. The NPGA aspires to reflect the face of Australia, uses portraiture to tell Australian stories and to increase the understanding and appreciation of the Australian people – their identity, history, culture, creativity and diversity.

The functions of the NPGA are expressed in the *National Portrait Gallery of Australia Act 2012* (the Act), which requires the NPGA to:

- develop, preserve, maintain and promote a national collection of portraits and other works of art
- develop and engage a national audience for the collection, exhibitions, education, research, publications, and public and online programs.

The Act calls for the NPGA to use every endeavour to make the most advantageous use of the national collection in the national interest.

The NPGA has three strategic priorities, which underpin the fulfilment of its activities and align with broader government objectives. They are:

- Enrich the collection: develop, maintain and share the national collection of portraits, by acquiring and commissioning excellent artworks which portray the richness of Australian identities and sharing with audiences nationally.
- Inspire connection: present innovative and insightful creative projects and dynamic programs that attract and inspire audiences through portraiture.
- Ignite support: support and invest in our people and resources and build public and private sector support to underpin all gallery activity to ensure custodianship of the national collection of portraits.

In 2024–25, NPGA's work will be guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to NPGA 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 departmental (for NPGA's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NPGA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	34,940	35,440
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	18,648	19,181
Annual appropriations - other services ^(b)		
Equity injection	205	211
Total annual appropriations	18,853	19,392
Total funds from Government	18,853	19,392
Funds from other sources		
Interest	1,400	1,400
Sale of goods and services	1,185	1,226
Other	1,745	1,770
Total funds from other sources	4,330	4,396
Total net resourcing for NPGA	58,123	59,228
	2023-24	2024-25
Average staffing level (number)	55	55

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

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

NPGA is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NPGA and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the NPGA for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NPGA can be found at:

<https://portrait.gov.au/document/710>

The most recent annual performance statement can be found at:

<https://portrait.gov.au/document/720>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Develop, maintain and provide access to Australia's national portrait collection					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	18,648	19,181	19,524	20,082	20,589
Expenses not requiring appropriation in the budget year ^(a)	645	670	695	720	745
Revenues from other independent sources	3,830	3,896	3,963	4,031	4,100
Total expenses for Program 1.1	23,123	23,747	24,182	24,833	25,434
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	18,648	19,181	19,524	20,082	20,589
Expenses not requiring appropriation in the budget year	645	670	695	720	745
Revenues from other independent sources	3,830	3,896	3,963	4,031	4,100
Total expenses for Outcome 1	23,123	23,747	24,182	24,833	25,434
	2023-24	2024-25			
Average staffing level (number)	55	55			

(a) Expenses not requiring appropriation in the Budget year are made up of fair value gains on investments and resources received free of charge.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection		
Program 1.1 – Develop, maintain and provide access to Australia's national portrait collection The NPGA houses the national collection of portraits of Australians, reflecting the breadth and energy of Australian culture and endeavour. Subjects in the collection are individuals who have, and who will continue to, shape our nation and define our collective persona. As part of a group of national collecting institutions, the NPGA is unique in its exclusive use of portraiture to explore Australian culture, history, individual achievement and identity. The NPGA provides a forum for the free and respectful discussion of the national identity. The NPGA focuses on both subject and artist.		
Key Activities	The NPGA program is delivered in the following ways: <ul style="list-style-type: none"> • Through collection development, conservation, management and digitisation • Through on site and travelling exhibitions, education, public and online events which create high levels of engagement and satisfaction • With an increasing level of engagement and collaboration • With a focus on self-generated revenue and private giving, and a commitment to maintain and develop its iconic building 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Advance the collection Commissioned works of art	Target: 2+ Target expected to be met
	Actively seek out and purchase appropriate high-merit portraiture	Target: Full use of capital acquisitions funding Target expected to be met
	Collection digitised	Target: > 90% (50MB+ high resolution images) >98% (including low resolution images). Targets expected to be met
	Collection maintained and preserved with appropriate storage, display and air quality to minimise preventable deterioration or impairment	Target: 0% for preventable deterioration or impairment Target expected to be met
	Engage with audiences Reach 1.3 million people a year through exhibitions, education and public programs, and online	Target: 1,300,000 Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	Stage at least six exhibitions, including a minimum of two substantial collection rehangs, each year	Target: 6+ Target expected to be met
	Present a national travelling exhibition program at eight venues	Target: 8 venues Target expected to be met
	Increase support for the NPGA Sponsorship goals	Target: \$550,000 Target expected to be partially met
	Private giving goals including support for Collection development	Target: \$2,000,000 Target expected to be partially met
	Number of engagements/initiatives with overseas institutions	Target: 3 Target expected to be met
	Invest in people and resources Staffing budget to ongoing professional development of staff	Target: 1% Target expected to be met
	Planned versus reactive maintenance undertaken	Target: 75% / 25% Target expected to be met
	Grow commercial revenue	Target: \$460,000 Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2024–25	Enrich the collection Commissioned works of art	2+ (including 1 First Nations sitter)
	Develop and grow the national collection of portraits	Full use of Collection Development acquisitions funding matched with Foundation funding
	Collection digitised	> 98%
	Capital works program delivered	Capital work delivered per 40–year capital life cycle plan
	Present a national travelling exhibition program	8 venues (4+ outside Major Cities)
	Inspire connection Reach visitors onsite at the Gallery	367,500
	Visitors are satisfied with their experience	>90% visitors satisfied or very satisfied
	Reach regional and remote audiences through digital programming	Increase audiences for public and education digital programs outside Major Cities.
	Ignite support Generate non–government revenue through diversified income streams	>\$5,000,000
	Contribute to professional development in the creative sector by presenting at cultural sector events	5

Year	Performance measures	Planned performance results
Budget Year 2024–25 Cont.	Staffing budget to ongoing professional development of staff	2%
Forward Estimates 2025–28	Enrich the collection Commissioned works of art	2+ including 1 First Nations sitter (2025–2026 includes 1 outdoor sculpture)
	Develop and grow the national collection of portraits	Full use of Collection Development acquisitions funding matched with Foundation funding
	Collection digitised	> 98%
	Capital works program delivered	Capital work delivered per 40–year capital life cycle plan
	Present a national travelling exhibition program	8 venues (4+ outside Major Cities)
	Inspire connection Reach visitors onsite at the Gallery	5% annual increase
	Visitors are satisfied with their experience	>90% visitors satisfied or very satisfied
	Reach regional and remote audiences through digital programming	Increase audiences for public and education digital programs outside Major Cities.
	Ignite support Generate non–government revenue through diversified income streams	>\$5,000,000
	Contribute to professional development in the creative sector by presenting at cultural sector events	5
	Staffing budget to ongoing professional development of staff	2%

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NPGA's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The NPGA is budgeting for an operating surplus of \$0.8 million in the Budget and forward years. This reflects \$0.3 million in donated works of art expected to be received by the NPGA Foundation and \$0.5 million in investment earnings that are expected to be reinvested.

Budgeted departmental balance sheet

Budgeted investments include donations to the NPGA Foundation of approximately \$24 million, which have been accumulated over a number of years. The NPGA's Board is charged with setting the guidelines for the use of these funds.

The remainder of budgeted investments is available to meet liabilities for employee entitlements and to assist in funding future asset purchases.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	7,276	7,597	7,921	8,248	8,401
Suppliers	11,363	11,646	11,737	12,041	12,469
Depreciation and amortisation	4,484	4,504	4,524	4,544	4,564
Total expenses	23,123	23,747	24,182	24,833	25,434
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,185	1,226	1,268	1,311	1,355
Interest	1,400	1,400	1,400	1,400	1,400
Dividends	445	450	455	460	465
Other	1,300	1,320	1,340	1,360	1,380
Total own-source revenue	4,330	4,396	4,463	4,531	4,600
Gains					
Other	945	970	995	1,020	1,045
Total gains	945	970	995	1,020	1,045
Total own-source income	5,275	5,366	5,458	5,551	5,645
Net (cost of)/contribution by services	(17,848)	(18,381)	(18,724)	(19,282)	(19,789)
Revenue from Government	18,648	19,181	19,524	20,082	20,589
Surplus/(deficit) attributable to the Australian Government	800	800	800	800	800
Total comprehensive income/(loss) attributable to the Australian Government	800	800	800	800	800
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	800	800	800	800	800
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	-	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	800	800	800	800	800

Prepared on Australian Accounting Standards basis.

- (a) Prior to 2023-24, the NPGA did not receive funding for its total depreciation expenses on long-lived assets; rather, funding was appropriated based on capital requirements. Also, from 2009-10, the Government replaced Appropriation Bill No. 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Appropriation Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement. The operating result in the budget and forward years reflects donated cash and artworks to the NPGA Foundation.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,983	1,983	1,983	1,983	1,983
Trade and other receivables	551	551	551	551	551
Other investments	33,457	33,957	34,457	34,957	35,457
Other financial assets	279	279	279	279	279
Total financial assets	36,270	36,770	37,270	37,770	38,270
Non-financial assets					
Land and buildings	78,179	78,244	78,304	78,359	78,409
Property, plant and equipment	1,775	1,773	1,781	1,799	1,827
Heritage and Cultural	43,847	44,358	44,872	45,389	45,908
Intangibles	332	269	201	128	50
Other non-financial assets	146	146	146	146	146
Total non-financial assets	124,279	124,790	125,304	125,821	126,340
Total assets	160,549	161,560	162,574	163,591	164,610
LIABILITIES					
Payables					
Suppliers	649	649	649	649	649
Other payables	259	259	259	259	259
Total payables	908	908	908	908	908
Provisions					
Employee provisions	1,426	1,426	1,426	1,426	1,426
Total provisions	1,426	1,426	1,426	1,426	1,426
Total liabilities	2,334	2,334	2,334	2,334	2,334
Net assets	158,215	159,226	160,240	161,257	162,276
EQUITY					
Parent entity interest					
Contributed equity	130,554	130,765	130,979	131,196	131,415
Reserves	23,326	23,326	23,326	23,326	23,326
Retained surplus (accumulated deficit)	4,335	5,135	5,935	6,735	7,535
Total parent entity interest	158,215	159,226	160,240	161,257	162,276
Total equity	158,215	159,226	160,240	161,257	162,276

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	4,335	23,326	130,554	158,215
Adjusted opening balance	4,335	23,326	130,554	158,215
Comprehensive income				
Surplus/(deficit) for the period	800	-	-	800
Total comprehensive income	800	-	-	800
Contributions by owners				
Equity injection - Appropriation	-	-	211	211
Sub-total transactions with owners	-	-	211	211
Estimated closing balance as at 30 June 2025	5,135	23,326	130,765	159,226
Closing balance attributable to the Australian Government	5,135	23,326	130,765	159,226

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,648	19,181	19,524	20,082	20,589
Sale of goods and rendering of services	1,292	1,336	1,382	1,429	1,477
Interest	1,400	1,400	1,400	1,400	1,400
Dividends	445	450	455	460	465
Net GST received	858	878	880	901	933
Other	1,300	1,320	1,340	1,360	1,380
Total cash received	23,943	24,565	24,981	25,632	26,244
Cash used					
Employees	7,276	7,597	7,921	8,248	8,401
Suppliers	11,683	11,964	12,036	12,340	12,779
Total cash used	18,959	19,561	19,957	20,588	21,180
Net cash from/(used by) operating activities	4,984	5,004	5,024	5,044	5,064
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,484	4,504	4,524	4,544	4,564
Purchase of works of art	205	211	214	217	219
Investments	500	500	500	500	500
Total cash used	5,189	5,215	5,238	5,261	5,283
Net cash from/(used by) investing activities	(5,189)	(5,215)	(5,238)	(5,261)	(5,283)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	205	211	214	217	219
Total cash received	205	211	214	217	219
Cash used					
Net cash from/(used by) financing activities	205	211	214	217	219
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,983	1,983	1,983	1,983	1,983
Cash and cash equivalents at the end of the reporting period	1,983	1,983	1,983	1,983	1,983

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	205	211	214	217	219
Total new capital appropriations	205	211	214	217	219
<i>Provided for:</i>					
Purchase of non-financial assets	205	211	214	217	219
Total items	205	211	214	217	219
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	205	211	214	217	219
Funded internally from departmental resources	4,784	4,804	4,824	4,844	4,864
TOTAL	4,989	5,015	5,038	5,061	5,083
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,989	5,015	5,038	5,061	5,083
less: gifted assets	(300)	(300)	(300)	(300)	(300)
Total cash used to acquire assets	4,689	4,715	4,738	4,761	4,783

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	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 2024						
Gross book value	13,547	71,410	4,651	43,848	1,077	134,533
Accumulated depreciation/ amortisation and impairment	-	(6,778)	(2,876)	(1)	(745)	(10,400)
Opening net book balance	13,547	64,632	1,775	43,847	332	124,133
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	-	211	-	211
By purchase - appropriation ordinary annual services ^(b)	-	3,154	1,300	-	50	4,504
Assets received as gifts/donations	-	-	-	300	-	300
Total additions	-	3,154	1,300	511	50	5,015
Other movements						
Depreciation/amortisation expense	-	(3,089)	(1,302)	-	(113)	(4,504)
Total other movements	-	(3,089)	(1,302)	-	(113)	(4,504)
As at 30 June 2025						
Gross book value	13,547	74,564	5,951	44,359	1,127	139,548
Accumulated depreciation/ amortisation and impairment	-	(9,867)	(4,178)	(1)	(858)	(14,904)
Closing net book balance	13,547	64,697	1,773	44,358	269	124,644
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						1,301
Preservation and Conservation						104
Total operating expenditure on heritage and cultural assets						1,405

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-2025, including Collection Development Acquisition Budgets (CDABs).
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-2025 for depreciation/amortisation expenses.

National Transport Commission

**Entity resources and planned
performance**

National Transport Commission

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National Transport Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Transport Commission (NTC) is a national land transport reform agency that supports Australian governments to improve safety, productivity and environmental outcomes, provide for future technologies and improve regulatory efficiency. Our vision is to advance social and economic outcomes for all Australians through an efficient, integrated and national land transport system.

The *National Transport Commission Act 2003* (the NTC Act) and the *Inter-Governmental Agreement for Regulatory and Operational Reform in Road, Rail and Intermodal Transport* (IGA) establish the NTC and define our role. This is reflected in the NTC's outcome statement: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport.

As a key contributor to the national reform agenda, the NTC is accountable to the Infrastructure and Transport Ministers' Meeting (ITMM), and works closely with the ITMM's advisory body, the Infrastructure and Transport Senior Officials' Committee (ITSOC). ITMM approves the NTC's program of work (through our Corporate Plan) and reform proposals.

The NTC operates in a complex and changing national environment that faces rapid transformation through technology and innovation. To meet the challenges that this environment poses and deliver on our intended outcomes, the NTC's focus for 2024–25 is:

- delivering reform work across three focus areas that are aligned with ITMM's priorities and offer the highest value for Australia:
 - Progressing a safe and equitable transport system that enables the safe movement of goods and people across Australia
 - Advancing a seamless national transport system that is productive, resilient and sustainable now and in the future
 - Helping the transport system deliver better environmental outcomes
- effective engagement, collaboration and partnerships to deliver reform, while taking a more active role as a facilitator and coordinator to support national transport reform.
- developing our policy, economic and evaluation capabilities to ensure we have the expertise to deliver high-quality work and advice.
- Continuing to embed a more flexible, responsive, and national operating model.

The NTC's Corporate Plan provides more detail on our program of work and how we will deliver on our outcomes.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NTC 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 NTC's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Transport Commission resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	5,017	4,998
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	7,033	6,746
Total annual appropriations	7,033	6,746
Total funds from Government	7,033	6,746
Funds from other sources		
Interest	200	250
Other	13,039	12,537
Total funds from other sources	13,239	12,787
Total net resourcing for NTC	25,289	24,531
<hr/>		
Average staffing level (number)	46	44

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.

(a) Appropriation Bill (No. 1) 2024-25.

The NTC is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the NTC and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the NTC for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the NTC can be found at:

<https://www.ntc.gov.au/sites/default/files/assets/files/NTC%20Corporate%20Plan%202023-2027.pdf>

The most recent annual performance statement can be found at:

<https://www.transparency.gov.au/publications/infrastructure-transport-cities-and-regional-development/national-transport-commission/national-transport-commission-annual-report-2022-23>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: National Transport Commission					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	7,033	6,746	6,404	5,584	4,503
Revenues from other independent sources	13,239	12,787	12,090	10,559	8,554
Total expenses for Program 1.1	20,272	19,533	18,494	16,143	13,057
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	7,033	6,746	6,404	5,584	4,503
Revenues from other independent sources	13,239	12,787	12,090	10,559	8,554
Total expenses for Outcome 1	20,272	19,533	18,494	16,143	13,057
	2023-24	2024-25			
Average staffing level (number)	46	44			

Table has been prepared inclusive of 2023-24 Additional Estimate figures.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport		
Program 1.1 – Improve safety, productivity and environmental outcomes, provide for future technologies and improve regulatory efficiency by developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport.		
Key Activities	Delivery of the NTC's ministerially approved program of work (as detailed in the NTC's Corporate Plan) in partnership with Australian governments, safety regulators, standards boards, industry, the private sector and the broader community	
Year	Performance measures	Expected Performance Results
Current Year 2023-24	The NTC develops reform proposals that are demonstrated to offer national benefits	Clear evidence is provided of the expected benefits for all reform proposals Actual achievement cannot be assessed until EOFY but anticipated that target will be met
	The NTC's advice is relevant and valuable to ITMM	All the NTC's recommendations are acknowledged by ITMM (even if not adopted) and influence and inform their decision making Actual achievement cannot be assessed until EOFY but anticipated that target will be met
	The NTC delivers its ITMM-agreed deliverables on time and within budget	100 per cent of ITMM-agreed deliverables are completed on time and within budget Actual achievement cannot be assessed until EOFY but anticipated that target will be met
	The NTC delivers a comprehensive program of legislative reviews and amendments	At least three legislative instruments are reviewed each year with amendment packages submitted if required Actual achievement cannot be assessed until EOFY but anticipated that target will be met

Year	Performance measures	Expected Performance Results
Current Year 2023-24 cont.	The NTC consistently monitors and promotes the successful implementation of land transport reforms	<p>The National Transport Reform Implementation Monitoring Report is provided annually and includes:</p> <ul style="list-style-type: none"> the status for each jurisdiction for all land transport reforms being implemented recommendations to address any barriers to successful implementation. <p>Target achieved</p>
	All NTC reforms are proposed with a clear implementation pathway	<p>100 per cent of NTC regulatory amendments presented to ITMM have an implementation plan that includes outputs, timeframes and accountabilities</p> <p>Actual achievement cannot be assessed until EOFY but anticipated that target will be met</p>
	The NTC has engaged staff and a supportive culture	<p>Target: A staff engagement score of 50 or above for 'overall engagement' measure and positive staff feedback from exit interviews and/or other formal feedback mechanisms</p> <p>Expected performance results: Target partially met</p>
Year	Performance measures	Planned Performance Results
Budget Year 2024-25	The NTC develops reform proposals that are demonstrated to offer national benefits	Clear evidence is provided of the expected benefits for all reform proposals
	The NTC's advice is relevant and valuable to ITMM	All the NTC's recommendations are acknowledged by ITMM (even if not adopted) and influence and inform their decision making
	The NTC delivers its ITMM-agreed deliverables on time and within budget	100 per cent of ITMM-agreed deliverables are completed on time and within budget
	The NTC delivers a comprehensive program of legislative reviews and amendments	At least three legislative instruments are reviewed each year with amendment packages submitted if required
	The NTC consistently monitors and promotes the successful implementation of land transport reforms	<p>The National Transport Reform Implementation Monitoring Report is provided annually and includes:</p> <ul style="list-style-type: none"> the status for each jurisdiction for all land transport reforms being implemented recommendations to address any barriers to successful implementation

Year	Performance measures	Planned Performance Results
Budget Year 2024-25 cont.	All NTC reforms are proposed with a clear implementation pathway	100 per cent of NTC regulatory amendments presented to ITMM have an implementation plan that includes outputs, timeframes and accountabilities
	The NTC receives positive feedback in its stakeholder survey on how the organisation engages	The overall feedback received is positive and constructive
	The NTC has engaged staff and a supportive culture	An 'overall staff engagement' score that indicates the NTC is above average compared to similar organisations Positive staff feedback from exit interviews and/or other formal feedback mechanisms
Forward Estimates 2025-28	Evaluations of the impact of the NTC's reforms (once implemented) show clear evidence of value provided	All NTC reforms evaluated are shown to have been beneficial
	The statutory review of the NTC confirms that the organisation delivers on the objectives specified in the IGA	The review recognises the NTC as highly valuable and recommends for it to continue operation
	All others as per 2024-25	As per 2024-25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NTC’s finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The NTC is funded by Commonwealth, states and territories on an annual basis apportioned by an agreed per centage allocation as outlined within the NTC’s IGA.

Under its Act, funding for the NTC is to be applied only in payment or discharge of the costs, expenses and other obligations incurred by the NTC in the performance of its functions and the exercise of its powers.

Each year, the NTC must prepare estimates, in accordance with ITMM directions, of its receipts and expenditure for each financial year and for any other period specified by ITMM. The NTC must submit estimates so prepared to ITMM no later than such a date as ITMM directs. Except with the consent of ITMM, the funding of the NTC must not be spent otherwise than in accordance with the Corporate Plan and work program provided annually. On this basis, the NTC’s forward estimates may change yearly based on directions from ITMM.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The NTC’s balance sheet is simple in structure and classification. Assets are largely comprised of cash and office plant and equipment, while liabilities are payables (to suppliers) and employee provisions (staff entitlements).

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	12,380	11,847	12,277	12,517	10,449
Suppliers	7,248	7,051	5,592	3,011	2,073
Depreciation and amortisation ^(a)	606	606	606	606	535
Finance costs	38	29	19	9	-
Total expenses	20,272	19,533	18,494	16,143	13,057
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	200	250	250	250	200
Other ^(b)	13,039	12,537	11,840	10,309	8,354
Total own-source revenue	13,239	12,787	12,090	10,559	8,554
Total own-source income	13,239	12,787	12,090	10,559	8,554
Net cost of/(contribution by) services	(7,033)	(6,746)	(6,404)	(5,584)	(4,503)
Revenue from Government	7,033	6,746	6,404	5,584	4,503
Surplus/(Deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023-24 Additional Estimates figures

- (a) From 2009-10, the Government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Relates to funding provided by states and territories

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,998	4,951	4,875	4,768	4,655
Trade and other receivables	122	122	122	122	122
Total financial assets	5,120	5,073	4,997	4,890	4,777
Non-financial assets					
Land and buildings	1,633	1,207	781	355	-
Property, plant and equipment	539	559	579	599	619
Other non-financial assets	135	135	135	135	135
Total non-financial assets	2,307	1,901	1,495	1,089	754
Total assets	7,427	6,974	6,492	5,979	5,531
LIABILITIES					
Payables					
Suppliers	893	893	893	893	893
Other payables	22	22	22	22	22
Total payables	915	915	915	915	915
Interest bearing liabilities					
Leases	1,896	1,443	961	448	-
Total interest bearing liabilities	1,896	1,443	961	448	-
Provisions					
Employee provisions	1,161	1,161	1,161	1,161	1,161
Total provisions	1,161	1,161	1,161	1,161	1,161
Total liabilities	3,972	3,519	3,037	2,524	2,076
Net assets	3,455	3,455	3,455	3,455	3,455
EQUITY					
Parent entity interest					
Retained surplus (accumulated deficit)	3,455	3,455	3,455	3,455	3,455
Total parent entity interest	3,455	3,455	3,455	3,455	3,455
Total Equity	3,455	3,455	3,455	3,455	3,455

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Total equity
	\$'000	\$'000
Opening balance as at 1 July 2024		
Balance carried forward from previous period	3,455	3,455
<i>Adjusted opening balance</i>	3,455	3,455
Estimated closing balance as at 30 June 2025	3,455	3,455
Closing balance attributable to the Australian Government	3,455	3,455

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	7,033	6,746	6,404	5,584	4,503
Receipts from Government	13,039	12,537	11,840	10,309	8,354
Interest	200	250	250	250	200
Total cash received	20,272	19,533	18,494	16,143	13,057
Cash used					
Employees	12,380	11,847	12,277	12,517	10,449
Suppliers	7,248	7,051	5,592	3,011	2,073
Interest payments on lease liability	38	29	19	9	-
Total cash used	19,666	18,927	17,888	15,537	12,522
Net cash from/(used by) operating activities	606	606	606	606	535
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	200	200	200	200	200
Total cash used	200	200	200	200	200
Net cash from/(used by) investing activities	(200)	(200)	(200)	(200)	(200)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	425	453	482	513	448
Total cash used	425	453	482	513	448
Net cash from/(used by) financing activities	(425)	(453)	(482)	(513)	(448)
Net increase/(decrease) in cash held	(19)	(47)	(76)	(107)	(113)
Cash and cash equivalents at the beginning of the reporting period	5,017	4,998	4,951	4,875	4,768
Cash and cash equivalents at the end of the reporting period	4,998	4,951	4,875	4,768	4,655

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded Internally from departmental resources ^(a)	200	200	200	200	200
TOTAL	200	200	200	200	200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	200	200	200	200	200
Total cash used to acquire assets	200	200	200	200	200

Prepared on Australian Accounting Standards basis.

(a) Includes funding from entity receipts, and proceeds from sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category		
	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2024			
Gross book value	-	2,701	2,701
Gross book value - ROU assets	3,763	-	3,763
Accumulated depreciation/amortisation and impairment	-	(2,162)	(2,162)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,130)	-	(2,130)
Opening net book balance	1,633	539	2,172
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity	-	200	200
Total additions	-	200	200
Other movements			
Depreciation/amortisation expense	-	(180)	(180)
Depreciation/amortisation on ROU assets	(426)	-	(426)
Total other movements	(426)	(180)	(606)
As at 30 June 2025			
Gross book value	-	2,901	2,901
Gross book value - ROU assets	3,763	-	3,763
Accumulated depreciation/amortisation and impairment	-	(2,342)	(2,342)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,556)	-	(2,556)
Closing net book balance	1,207	559	1,766

Prepared on Australian Accounting Standards basis.

Northern Australia Infrastructure Facility

**Entity resources and planned
performance**

Northern Australia Infrastructure Facility

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Northern Australia Infrastructure Facility

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Northern Australia Infrastructure Facility (NAIF) was established on 1 July 2016 as a corporate Commonwealth entity under the *Northern Australia Infrastructure Facility Act 2016* (NAIF Act).

A commercially focused independent board oversees NAIF and is responsible for making investment decisions to provide financial assistance by way of loans or alternative financing mechanisms to projects that support the economic growth and stimulate population growth in Northern Australia.

The NAIF Investment Mandate, effective 15 December 2023, outlines the mandatory criteria project proponents must meet for their project to be eligible for NAIF financial assistance. The infrastructure that NAIF is able to finance is wide ranging and includes assets that facilitate the establishment or enhancement of business activity or increase economic activity in a region. Examples of the sectors that NAIF can support include, but are not limited to, resources, airports, ports and rail, agriculture, water, energy, social infrastructure (including property, tourism, education and health), manufacturing and telecommunications. Eligible projects must bring new capacity online either through the construction of new infrastructure or by materially enhancing existing infrastructure.

NAIF projects must be of public benefit (being broad based and demonstrating benefits to the broader economy and community, beyond those captured by a project proponent). In offering any concession pricing or terms, NAIF must have regard to the extent of the forecast public benefit.

NAIF can provide up to 100 per cent of debt funding for an eligible project, provided there is appropriate risk sharing and subject to the Commonwealth Government not being a majority risk taker for the project.

In providing financing to support the development of a project, NAIF utilises several financing tools including longer loan tenor, deferral of interest and principal repayments, security and/or cash flow subordination and concessional pricing. The financing tools provided for a project are determined on a project specific basis. NAIF can accept a higher risk than commercial lenders particularly where the risk relates to factors that are unique to investing in northern Australia, including distance, remoteness and climate. NAIF is only able to offer the minimum concessions necessary for a project to proceed. NAIF moneys are not grant funds and in all cases the loan or other finance must be able to be repaid or refinanced.

NAIF requires each proponent to provide an Indigenous participation, procurement and employment strategy tailored for the Indigenous population in the region of the proposed project. NAIF works with project proponents to ensure these strategies contain sustainable and achievable actions to support Indigenous advancement, including setting targets across employment, procurement, or other areas where suited to the circumstances of the project.

NAIF is able to achieve its primary objective, delivering economic and population growth in the north, through its strategic financing tools, its expansive definition of infrastructure (focus on financing development), and its commitment to delivering public benefit to Northern Australia.

NAIF is an initiative of the Australian Government's Our North, Our Future: White Paper on Developing Northern Australia. Policy responsibility rests with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

On 17 July 2020, the then responsible Minister announced NAIF's extension for a further five years to 30 June 2026. Section 8(1) of the NAIF Act states that NAIF must not make a decision after 30 June 2026 to provide financial assistance.

On 22 June 2023 legislation was passed by both houses, and received Royal Assent on 3 July 2023, to provide an additional \$2 billion to NAIF, taking the total financing available to \$7 billion and the definition of northern Australia was updated to include the Indian Ocean Territories.

More information about NAIF is available at: <https://www.naif.gov.au/>.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NAIF 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 NAIF's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Northern Australia Infrastructure Facility (NAIF) resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	14,742	14,742
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	21,295	21,782
Total annual appropriations	21,295	21,782
Total funds from Government	21,295	21,782
Funds from other sources		
Interest	250	-
Total funds from other sources	250	-
Total net resourcing for NAIF	36,287	36,524
	2023-24	2024-25
Average staffing level (number)^(b)	1	1

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.

(a) Appropriation Bill (No. 1) 2024-2025.

(b) The average staffing level (ASL) estimate represents the Chief Executive Officer of NAIF. Total staffing for NAIF is 46.1 full time equivalents as at April 2024. The additional staff for NAIF include specialist staff engaged under contract. Refer to Section 3.1.1 for further information.

NAIF is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NAIF and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: NAIF 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour – extension ^(a)	1.1					
Departmental payments		-	(32)	(31)	(35)	(263)
Total		-	(32)	(31)	(35)	(263)
Total payment measures						
Departmental		-	(32)	(31)	(35)	(263)
Total		-	(32)	(31)	(35)	(263)

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

(a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for NAIF can be found at:

<https://www.naif.gov.au/media/2qphdf13/naif-corporate-plan-fy23-24-final.pdf>

The most recent annual performance statement can be found at:

https://www.naif.gov.au/media/pt1bwvzu/naif_annualreport_2022_23.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enable economic growth in Northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments

Linked programs

<p>Department of Infrastructure, Transport, Regional Development, Communications and the Arts</p> <p>Programs</p> <ul style="list-style-type: none">• Program 3.4: Growing a Stronger Northern Australian Economy <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Infrastructure, Transport, Regional Development, Communications and the Arts contributes through its policies to increase economic growth and investment in Northern Australia. The Department of Infrastructure, Transport, Regional Development and Communications and the Arts has policy responsibility for NAIF.</p>
<p>Infrastructure Australia</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.1: Infrastructure Australia <p>Contribution to Outcome 1 made by linked program</p> <p>Infrastructure Australia contributes to Outcome 1 through feedback on matters relating to infrastructure and public benefit analysis to support NAIF’s assessment of its mandatory criterion in regards to a project being of public benefit. NAIF must consult Infrastructure Australia where NAIF’s Investment Decision is for an amount more than \$250 million.</p>

National Indigenous Australians Agency**Programs**

- Program 1.1: Jobs, Land and the Economy
- Program 1.2: Children and Schooling
- Program 1.3: Safety and Wellbeing
- Program 1.4: Culture and Capability
- Program 1.5: Remote Australia Strategies
- Program 1.6: Evaluation and Research

Contribution to Outcome 1 made by linked programs

The National Indigenous Australians Agency contributes to Outcome 1 through engagement with Indigenous-led proponents or those partnering with Indigenous communities on projects related to areas like social infrastructure, ecotourism, agriculture and horticulture, resources and innovative energy solutions for remote communities. NAIF engages with Indigenous stakeholders including for example the Indigenous Reference Group. Furthermore, all NAIF project proponents must develop strategies for Indigenous participation, procurement and employment that is tailored for Indigenous population in the region of the project.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Northern Australia Infrastructure Facility					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,295	21,782	22,255	22,806	23,066
Revenues from other independent sources	250	-	-	-	-
Total expenses for Program 1.1	21,545	21,782	22,255	22,806	23,066
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,295	21,782	22,255	22,806	23,066
Revenues from other independent sources	250	-	-	-	-
Total expenses for Outcome 1	21,545	21,782	22,255	22,806	23,066
	2023-24	2024-25			
Average staffing level (number)^(a)	1	1			

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

- (a) The average staffing level (ASL) estimate represents the Chief Executive Officer of NAIF. Total staffing for NAIF is 46.1 full time equivalents as at April 2024. The additional staff for NAIF include specialist staff engaged under contract. Refer to Section 3.1.1 for further information.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Enable economic growth in Northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through State and Territory Governments		
Program 1.1 – Northern Australia Infrastructure Facility (NAIF) This program contributes to the outcome by accelerating and encouraging development of infrastructure that provides a basis for economic growth and stimulates population growth in Northern Australia.		
Key Activities	NAIF delivers Program 1.1 by the making of investment decisions for financial assistance, which may be concessional. The financial assistance may be provided to state and territory governments in Queensland, Western Australia, and the Northern Territory to on-lend in their jurisdictions for the benefit of their jurisdictions or may be provided directly to the development entity. The assistance is for the construction or material enhancement of infrastructure to enable long term economic and population growth to benefit Northern Australia.	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Public benefit ratio (public benefit /NAIF loan)	Target: Annual cumulative calculation for new Investment Decisions (ID's) in the financial year quantified public benefit is >10x NAIF loan value Target not expected to be met – forecast public benefit varies by industry sector and this ratio is disproportionately affected by the small number of investment decisions. Ratio has been redefined for next financial year
	Job creation	Target: Annual cumulative calculation for new ID's: total job numbers divided by total NAIF loan value >5 Target expected to be met
	Dollar value of Investment Decisions	Target: Investment decisions approved of between \$1bn–\$1.25bn Target not expected to be met – recent years show that increasing costs of materials and labour have had an adverse affect on viability of projects. Target has been recalibrated based on recent performance for next financial year
	Indigenous Strategies	Target: >2 new Investments (small loan and/or ID) supporting a business or project with significant indigenous ownership Target not expected to be met – exploring opportunities to support smaller organisations through financial partnerships

Year	Performance measures^(a)	Planned Performance Results
Current Year 2023–24	Indigenous Employment Opportunities	Target: Annual average percentage of Indigenous specific jobs for new Investment decision is >3% Target expected to be met
Year	Performance measures^(a)	Planned Performance Results
Budget Year 2024–25	Public benefit	Annual dollar value of public benefit from Investment Decisions is >\$4bn
	Job creation	Annual forecast direct and indirect jobs associated with Investment Decisions of > 2,500
	Dollar value of Investment Decisions	Annual dollar value of Investment Decisions >\$700m
	Capital Deployed (i.e. cumulative drawdowns)	Cumulative drawdown total \$2.5bn
	Indigenous Strategies	> 2 new Investments (small loan and/or ID) supporting a business or project with significant Indigenous ownership
	Indigenous Employment Opportunities	Annual, average percentage of Indigenous specific jobs for new investment decisions is > 5%, across new IDs
Forward Estimates 2025–28	NAIF forward estimates exist to 30 June 2026 in accordance with NAIF Act which only allows financing decisions up to this date. All performance measures are as per 2024–25 except below: For 2025–26 Capital Deployed (i.e. cumulative drawdowns)	For 2025–26 Cumulative drawdown total >\$3bn

(a) Performance measures have changed slightly to reflect changes to the NAIF Investment Mandate and data maturity.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NAIF's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The income statement shows the estimated net cost of services for NAIF. Total budgeted expenses for NAIF in 2024–25 is \$21.8 million, largely represented by \$16.2 million in employee benefits, and \$5.1 million in suppliers. Suppliers include specialist staff engaged under contract; board, travel and overhead costs as well as expenses relating to Export Finance Australia, which provides services to NAIF through a service level agreement across corporate and administrative services (including financial management and reporting, human resources, information technology and communications and property management). Section 8(1) of the NAIF Act provides that NAIF must not make a decision after 30 June 2026 to provide financial assistance.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	14,943	16,152	17,230	17,553	18,195
Suppliers	6,088	5,116	4,511	4,917	4,837
Depreciation and amortisation	493	493	493	315	34
Finance costs	21	21	21	21	-
Total expenses	21,545	21,782	22,255	22,806	23,066
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	250	-	-	-	-
Total own-source revenue	250	-	-	-	-
Total own-source income	250	-	-	-	-
Net (cost of)/contribution by services	(21,295)	(21,782)	(22,255)	(22,806)	(23,066)
Revenue from Government	21,295	21,782	22,255	22,806	23,066
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	18,078	18,136	18,222	18,027	18,027
Trade and other receivables	104	104	104	104	104
Total financial assets	18,182	18,240	18,326	18,131	18,131
Non-financial assets					
Property, plant and equipment	1,326	833	340	25	99
Other non-financial assets	76	76	76	76	76
Total non-financial assets	1,402	909	416	101	175
Total assets	19,584	19,149	18,742	18,232	18,306
LIABILITIES					
Payables					
Suppliers	2,367	2,432	2,426	1,888	1,964
Other payables	245	245	245	245	245
Total payables	2,612	2,677	2,671	2,133	2,209
Interest bearing liabilities					
Leases	1,001	501	34	2	-
Total interest bearing liabilities	1,001	501	34	2	-
Provisions					
Employee provisions	954	954	1,020	1,080	1,080
Other provisions	275	275	275	275	275
Total provisions	1,229	1,229	1,295	1,355	1,355
Total liabilities	4,842	4,407	4,000	3,490	3,564
Net assets	14,742	14,742	14,742	14,742	14,742
EQUITY					
Parent entity interest					
Retained surplus (accumulated deficit)	14,742	14,742	14,742	14,742	14,742
Total parent entity interest	14,742	14,742	14,742	14,742	14,742
Total equity	14,742	14,742	14,742	14,742	14,742

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings \$'000	Total equity \$'000
Opening balance as at 1 July 2024		
Balance carried forward from previous period	14,742	14,742
Adjusted opening balance	14,742	14,742
Estimated closing balance as at 30 June 2025	14,742	14,742
Closing balance attributable to the Australian Government	14,742	14,742

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	21,295	21,782	22,255	22,806	23,066
Interest	250	-	-	-	-
Total cash received	21,545	21,782	22,255	22,806	23,066
Cash used					
Employees	14,877	16,152	17,164	17,493	18,195
Suppliers	6,084	5,051	4,517	5,455	4,761
Other	21	21	21	21	-
Total cash used	20,982	21,224	21,702	22,969	22,956
Net cash from/(used by) operating activities	563	558	553	(163)	110
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	-	-	-	-	108
Total cash used	-	-	-	-	108
Net cash from/(used by) investing activities	-	-	-	-	(108)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	484	500	467	32	2
Total cash used	484	500	467	32	2
Net cash from/(used by) financing activities	(484)	(500)	(467)	(32)	(2)
Net increase/(decrease) in cash held	79	58	86	(195)	-
Cash and cash equivalents at the beginning of the reporting period	17,999	18,078	18,136	18,222	18,027
Cash and cash equivalents at the end of the reporting period	18,078	18,136	18,222	18,027	18,027

Prepared on Australian Accounting Standards basis.

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

This table is not presented as NAIF does not currently have any capital budget.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category	
	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2024		
Gross book value	250	250
Gross book value - ROU assets	2,448	2,448
Accumulated depreciation/amortisation and impairment	(83)	(83)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,289)	(1,289)
Opening net book balance	1,326	1,326
Other movements		
Depreciation/amortisation expense	(32)	(32)
Depreciation/amortisation on ROU assets	(461)	(461)
Total other movements	(493)	(493)
As at 30 June 2025		
Gross book value	250	250
Gross book value - ROU assets	2,448	2,448
Accumulated depreciation/amortisation and impairment	(115)	(115)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,750)	(1,750)
Closing net book balance	833	833

Prepared on Australian Accounting Standards basis.

Old Parliament House

**Entity resources and planned
performance**

Old Parliament House

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Old Parliament House

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Provisional Parliament House opened in Canberra on 9 May 1927. Now known as Old Parliament House, it was the home of the Australian Parliament, for more than six decades, until the opening of the newly built Australian Parliament House in 1988.

The Museum of Australian Democracy at Old Parliament House (MoAD) was launched in 2009, marking the future direction of Old Parliament House as a National Cultural Institution. Building on the legacy of Old Parliament House, MoAD develops contemporary exhibitions and experiences that help visitors understand Australia's social and political history and the story of Australia's democracy.

As the home of our Federal Parliament from 1927 to 1988, the building is an icon of outstanding national heritage significance. Old Parliament House (OPH) aims to communicate the spirit of this important national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The strategic priorities for the Museum of Australian Democracy at Old Parliament House, are to:

- Showcase Old Parliament House, through its collections and historical interpretation to enable visitors to understand the importance it played in shaping Australia today.
- Foster a museum for the people, by delivering organisational excellence in serving the Australian community.
- Share the story of Australian democracy, its social and political history and explore how this heritage has shaped Australia's unique democracy.
- Inspire Australians to participate in their democracy, by developing innovative and informative content.

The priorities support the National Cultural Policy – *Revive: a place for every story, a story for every place*.

1.2 Entity resource statement

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

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for OPH operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: OPH resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	5,117	6,308
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	21,702	22,290
Annual appropriations - other services ^(b)		
Equity injection	6,572	5,318
Total annual appropriations	28,274	27,608
Total funds from Government	28,274	27,608
Funds from other sources		
Interest	-	712
Sale of goods and services	3,439	3,030
Other	320	92
Total funds from other sources	3,759	3,834
Total net resourcing for OPH	37,150	37,750
	2023-24	2024-25
Average staffing level (number)	99	101

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

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

OPH is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to OPH and are considered 'departmental' for all purpose.

1.3 Budget measures

There are no new measures relating to OPH for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for OPH can be found at:

https://moadoph.gov.au/sites/default/files/2023-09/moad-corporate-plan-2023-2027_0.pdf

The most recent annual performance statement can be found at:

<https://moadoph.gov.au/sites/default/files/2023-11/moad-2022-2023-annual-report.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Old Parliament House					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,702	22,290	22,930	23,575	24,320
Expenses not requiring appropriation in the budget year ^(a)	6,274	2,385	2,890	3,040	2,640
Revenues from other independent sources	3,439	3,778	3,843	4,131	4,344
Total expenses for Program 1.1	31,415	28,453	29,663	30,746	31,304
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,702	22,290	22,930	23,575	24,320
Expenses not requiring appropriation in the budget year ^(a)	6,274	2,385	2,890	3,040	2,640
Revenues from other independent sources	3,439	3,778	3,843	4,131	4,344
Total expenses for Outcome 1	31,415	28,453	29,663	30,746	31,304
Average staffing level (number)					
	2023-24 99	2024-25 101			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions, and educational programs		
Program 1.1 – Old Parliament House The Museum of Australian Democracy at Old Parliament House is dedicated to the protection, conservation and interpretation of the nationally significant, heritage-listed building. Through collections, exhibitions programs and content, MoAD enables the public to develop an understanding of Australia's democracy and be inspired to participate as engaged citizens.		
Key Activities	The Program will be delivered in the following ways: <ul style="list-style-type: none"> Continue our national leadership role in the protection, conservation and interpretation of the nationally significant heritage building OPH and its collections Develop innovative and informative exhibitions, education content and programs that enable audiences to understand and participate as engaged citizens in Australia's democracy Extend MoAD's partnerships, outreach and engagement with audiences and stakeholders. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24 ^(a)	Deliver a spectrum of experiences – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy. Build and maintain a rich national collection for current and future generations of Australians	Target: 250,000 number of visits to the organisation Target expected to be met Target: 35,000 number of offsite visitors Target expected to be met Target: 820,000 number of visits to the organisation's website Target not expected to be met Target: 95% of visitors were satisfied with their visit Target expected to be met Target: 45,000 people participating in public programs Target expected to be met Target: 78,000 students and teachers participating in school programs onsite and offsite Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.		Target: 300,000 students and teachers participating in virtual and online excursions Target not expected to be met Target: 95% of teachers reporting overall positive experience Target expected to be met Target: 95% of teachers reporting relevance to the classroom curriculum Target expected to be met Target: 35% of the total collection available to the public Target expected to be met
Year	Performance measures ^(b)	Planned Performance Results
Budget Year 2024–25 ^(b)	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	270,000 onsite visitors 42,000 visitors offsite and to touring exhibitions 880,000 number of visits to the website
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	82,000 onsite students and teachers 310,000 students and teachers participating in virtual and online resources
Forward Estimates 2025–28	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	Total visitor engagement 2025–26: 1,192,000 Total visitor engagement 2026–27: 1,250,000 Total visitor engagement 2027–28: 1,290,000
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	Total learning engagement 2025–26: 400,000 Total learning engagement 2026–27: 410,000 Total learning engagement 2027–28: 420,000

(a) The wording of the performance measure has been updated to replicate the Corporate Plan to maintain alignment.

(b) The planned performance results have been amended to reflect errors at time of publication.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPH’s finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

There are no new measures announced since the 2023–24 Budget.

In 2023–24, OPH received an additional \$36.8 million in funding from the Government over the forward estimates (to 2026–27). This funding consisted of:

- National Collecting Institutions Financial Sustainability funding of \$30.3 million
- \$7.5 million (for 2023–24 and 2024–25) urgent capital works funding.

Operational losses sustained by OPH are technical accounting losses driven by the heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

The Balance Sheet shows a net equity position of \$123.8 million in 2024–25, representing the surplus of net assets over net liabilities. This primarily reflects non-financial assets, particularly heritage building and collections assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2024–25 of \$9.0 million, for the purchase of non-financial assets. This is funded from an equity injection from the Government of \$5.3 million, and departmental resources of \$3.7 million.

OPH classifies the building as a “Heritage and Cultural asset” on the basis that the building reflects significant cultural heritage of the Australian nation. The building has satisfactorily met the criteria under the Financial Reporting Rules for the Heritage and Cultural classification.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	9,687	11,297	12,270	12,704	12,848
Suppliers	14,128	9,400	8,798	9,075	9,489
Depreciation and amortisation ^(a)	7,600	7,756	8,595	8,967	8,967
Total expenses	31,415	28,453	29,663	30,746	31,304
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,163	1,263	1,302	1,444	1,566
Interest	-	748	525	495	383
Rental income	2,276	1,767	2,016	2,192	2,395
Total own-source revenue	3,439	3,778	3,843	4,131	4,344
Total own-source income	3,439	3,778	3,843	4,131	4,344
Net (cost of)/contribution by services	(27,976)	(24,675)	(25,820)	(26,615)	(26,960)
Revenue from Government	21,702	22,290	22,930	23,575	24,320
Surplus/(deficit) attributable to the Australian Government	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Total comprehensive income/(loss)	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Total comprehensive income/(loss) attributable to the Australian Government	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(6,274)	(2,385)	(2,890)	(3,040)	(2,640)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	6,800	6,575	7,177	7,312	7,312
plus: depreciation/amortisation expenses for ROU assets ^(b)	228	318	319	318	319
less: lease principal repayments ^(b)	2,926	(272)	(283)	(297)	(310)
Net Cash Operating Surplus/ (Deficit)	3,680	4,236	4,323	4,293	4,681

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,117	6,308	7,724	9,705	10,162
Trade and other receivables	2,541	2,485	2,515	2,715	2,494
Total financial assets	7,658	8,793	10,239	12,420	12,656
Non-financial assets					
Land and buildings	2,867	2,548	2,229	1,911	1,592
Property, plant and equipment	5,572	5,936	6,064	5,727	7,191
Heritage and Cultural	111,434	112,500	107,283	103,194	99,239
Intangibles	97	205	313	321	334
Inventories	99	99	99	99	99
Other non-financial assets	116	123	134	153	178
Total non-financial assets	120,185	121,411	116,122	111,405	108,633
Total assets	127,843	130,204	126,361	123,825	121,289
LIABILITIES					
Payables					
Suppliers	836	1,041	741	841	1,091
Other payables	1,198	993	803	703	253
Total payables	2,034	2,034	1,544	1,544	1,344
Interest bearing liabilities					
Leases	2,926	2,654	2,371	2,074	1,764
Total interest bearing liabilities	2,926	2,654	2,371	2,074	1,764
Provisions					
Employee provisions	2,008	1,708	1,308	1,658	2,115
Total provisions	2,008	1,708	1,308	1,658	2,115
Total liabilities	6,968	6,396	5,223	5,276	5,223
Net assets	120,875	123,808	121,138	118,549	116,066
EQUITY					
Parent entity interest					
Contributed equity	124,673	129,991	130,211	130,662	130,819
Reserves	50,342	50,342	50,342	50,342	50,342
Retained surplus (accumulated deficit)	(54,140)	(56,525)	(59,415)	(62,455)	(65,095)
Total parent entity interest	120,875	123,808	121,138	118,549	116,066
Total equity	120,875	123,808	121,138	118,549	116,066

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(54,140)	50,342	124,673	120,875
Adjusted opening balance	(54,140)	50,342	124,673	120,875
Comprehensive income				
Surplus/(deficit) for the period	(2,385)	-	-	(2,385)
Total comprehensive income	(2,385)	-	-	(2,385)
of which:				
Attributable to the Australian Government	(2,385)	-	-	(2,385)
Transactions with owners				
Equity injection - Appropriation	-	-	5,318	5,318
Sub-total transactions with owners	-	-	5,318	5,318
Estimated closing balance as at 30 June 2025	(56,525)	50,342	129,991	123,808
Closing balance attributable to the Australian Government	(56,525)	50,342	129,991	123,808

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	21,702	22,290	22,930	23,575	24,320
Sale of goods and rendering of services	3,439	3,030	3,318	3,636	3,961
Interest	-	748	525	495	383
Other	320	56	(30)	(200)	221
Total cash received	25,461	26,124	26,743	27,506	28,885
Cash used					
Employees	9,687	11,597	12,670	12,354	12,391
Suppliers	14,128	9,195	9,098	8,975	9,239
Total cash used	23,815	20,792	21,768	21,329	21,630
Net cash from/(used by) operating activities	1,646	5,332	4,975	6,177	7,255
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	14,513	8,975	3,295	4,231	6,170
Total cash used	14,513	8,975	3,295	4,231	6,170
Net cash from/(used by) investing activities	(14,513)	(8,975)	(3,295)	(4,231)	(6,170)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,572	5,318	220	451	157
Total cash received	6,572	5,318	220	451	157
Cash used					
Principal payments on lease liability	(2,926)	272	283	297	310
Other	-	212	201	119	475
Total cash used	(2,926)	484	484	416	785
Net cash from/(used by) financing activities	9,498	4,834	(264)	35	(628)
Net increase/(decrease) in cash held	(3,369)	1,191	1,416	1,981	457
Cash and cash equivalents at the beginning of the reporting period	8,486	5,117	6,308	7,724	9,705
Cash and cash equivalents at the end of the reporting period	5,117	6,308	7,724	9,705	10,162

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	6,572	5,318	220	223	224
Total new capital appropriations	6,572	5,318	220	223	224
<i>Provided for:</i>					
Purchase of non-financial assets	6,572	5,318	220	223	224
Total items	6,572	5,318	220	223	224
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	6,572	5,318	220	223	224
Funded internally from departmental resources ^(b)	7,941	3,657	3,075	4,008	5,946
TOTAL	14,513	8,975	3,295	4,231	6,170
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	14,513	8,975	3,295	4,231	6,170
Total cash used to acquire assets	14,513	8,975	3,295	4,231	6,170

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.
- (b) Includes the following section 74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	4,051	9,876	142,943	475	157,345
Accumulated depreciation/amortisation and impairment	(722)	(4,304)	(31,509)	(378)	(36,913)
Accumulated depreciation/amortisation and impairment - ROU assets	(462)	-	-	-	(462)
Opening net book balance	2,867	5,572	111,434	97	119,970
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	1,227	7,641	108	8,976
By purchase - appropriation equity - ROU assets	(1)	-	-	-	(1)
Total additions	(1)	1,227	7,641	108	8,975
Other movements					
Depreciation/amortisation expense	(223)	-	-	-	(223)
Depreciation/amortisation on ROU assets	(95)	(863)	(6,575)	-	(7,533)
Total other movements	(318)	(863)	(6,575)	-	(7,756)
As at 30 June 2025					
Gross book value	4,051	11,103	150,584	583	166,321
Gross book value - ROU assets	(1)	-	-	-	(1)
Accumulated depreciation/amortisation and impairment	(945)	(4,304)	(31,509)	(378)	(37,136)
Accumulated depreciation/amortisation and impairment - ROU assets	(557)	(863)	(6,575)	-	(7,995)
Closing net book balance	2,548	5,936	112,500	205	121,189

Prepared on Australian Accounting Standards basis.

(a) Includes equity injection appropriations provided through Appropriation Bill (No. 2) 2024-25, and the following section 74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Screen Australia

Entity resources and planned performance

Screen Australia

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Screen Australia

Section 1: Screen Australia overview and resources

1.1 Strategic direction statement

Screen Australia is the Australian Government's screen investment and administration agency. Screen Australia was established under the *Screen Australia Act 2008* (the Act), and is involved in almost every aspect of the domestic Australian screen industry, supporting screen projects across all genres and formats, creative businesses and talent development.

Broadly, Screen Australia is responsible for:

- **content:** developing, producing and promoting Australian programs
- **culture:** supporting and promoting screen culture in Australia
- **industry:** driving the development of a highly creative, innovative and commercially sustainable Australian screen production industry.

Screen Australia focuses on content genres most 'at risk', including drama, documentary and children's content. Screen Australia supports the development and production of feature films, television programs (for free-to-air and on-demand platforms), and content for online platforms such as YouTube, Facebook and Instagram. From 2022, Screen Australia recommenced support for local digital games development.

Screen Australia funds Australian practitioners – producers, writers, game developers and other screen creatives – to attend and promote local content at international markets, festivals and industry events. The agency also provides services to Government, industry and the public, including administration of the Producer Offset and applications for international Official Co-productions, comprehensive research and analysis of sector performance and trends, and news and insights exploring issues and showcasing titles and talent.

Screen Australia collaborates with the state screen agencies, the Australian Children's Television Foundation, Ausfilm, Creative Australia and with international counterparts. Screen Australia also works closely with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts on developing screen industry policy, and with other Government bodies such as the Department of Foreign Affairs and Trade and Austrade to globally promote the interests of the Australian screen industry and Australia.

Screen Australia has a particular focus on First Nations content through its First Nations Department, which has been in existence for over 30 years. More generally, Screen Australia supports the screen industry to become more inclusive in front of and behind the camera, to better reflect the Australian population.

The Australian, and international, screen industry continues to experience a period of fundamental change. Market disruption caused by the emergence of large foreign streaming platforms has significantly impacted more traditional platforms such as free-to-air and subscription television. At the same time, the theatrical market is challenged by these new entrants and consequent changes to audience viewing patterns and preferences. In these highly competitive conditions, it is increasingly challenging for Australian content to find an audience on unregulated platforms within an expanding content landscape.

In parallel to these market shifts, the Australian production sector is experiencing a period of unprecedented growth. Consequently, competition for limited resources is intense, contributing to industry-wide skills and facilities shortages and an increase in the cost of production. Production budgets have also been impacted by general economic conditions.

Screen Australia's budget is under considerable pressure with this exciting but demanding increase in content creation across new and existing platforms. As the market becomes more competitive, the scope of support has expanded to include digital games. In this context, Screen Australia welcomes the additional \$12 million over four years announced in the Government's National Cultural Policy - *Revive*, to support independent games developers and small to medium games studios.

In 2024–25, Screen Australia will conduct a review of the agency's operational expenditure with a view to identifying efficiencies to maximise resource allocation to screen content and industry development. The agency will seek to strategically target certain mediums, platforms and genres to reach and connect with audiences. Online content and digital games represent a significant opportunity for growth, and particularly resonate with younger Australians. First Nations content remains highly successful and culturally important. Screen Australia will continue to support local projects of scale and ambition, told by diverse Australian voices.

Screen Australia will work to ensure that the screen sector continues to thrive, creating impactful, culturally relevant Australian content. The agency will investigate new paths to sector sustainability and identify partners for local and inward investment. Screen Australia will also collaborate with other industry partners to strengthen the capacity of the screen production sector, with a particular focus on skills development and training opportunities for Australian crew in below-the-line roles.

In 2024–25, Screen Australia's work will be increasingly guided by the pillars and principles of *Revive: a place for every story, a story for every place*, as well as Screen Australia's Strategic Framework and Corporate Plan. Screen Australia will evolve its practices to fulfil its strategic priorities, and uphold its overarching vision to inspire, inform and connect audiences with compelling Australian screen stories.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Screen Australia 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 departmental (for Screen Australia's operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Screen Australia resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	19,778	19,778
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	12,890	13,226
Total annual appropriations	12,890	13,226
Amounts received from related entities		
Amounts from portfolio department ^(b)	72,564	72,564
Total amounts received from related entities	72,564	72,564
Total funds from Government	85,454	85,790
Funds from other sources		
Interest	3,140	4,200
Royalties	4,000	3,800
Sale of goods and services	160	160
Other	-	250
Total funds from other sources	7,300	8,410
Total net resourcing for Screen Australia	112,532	113,978
	2023-24	2024-25
Average staffing level (number)	108	105

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

(a) Appropriation Bill (No. 1) 2024-2025.

(b) Funding provided by the Department of Infrastructure, Transport, Regional Development, Communications and the Arts that is not specified within the annual Appropriation Bills as a payment to Screen Australia.

Screen Australia is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to Screen Australia and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: Screen 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour – extension ^(a)	1.1					
Departmental payments		-	(8)	(9)	(9)	(63)
Total		-	(8)	(9)	(9)	(63)
Total payment measures						
Departmental		-	(8)	(9)	(9)	(63)
Total		-	(8)	(9)	(9)	(63)

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

(a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 as 'various agencies' under the cross portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Screen Australia can be found at:
<https://www.screenaustralia.gov.au/getmedia/bd7cf2de-1c31-44ed-a8bf-ac49bd2f89c2/Screen-Australia-Corporate-Plan-2020-2024.pdf>

The most recent annual performance statement can be found at:
<https://www.screenaustralia.gov.au/getmedia/1a1e8676-bba9-4b47-a6d4-b9241857ae2b/SA-Annual-Report-2022-2023.pdf?ext=.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Screen Australia					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	12,890	13,226	13,378	13,584	13,742
Payment from related entities	72,564	72,564	72,564	72,564	72,564
Expenses not requiring appropriation in the budget year ^(a)	291	205	84	(41)	(173)
Revenues from other independent sources	7,300	8,410	7,860	7,860	7,860
Total expenses for Program 1.1	93,045	94,405	93,886	93,967	93,993
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	12,890	13,226	13,378	13,584	13,742
Payment from related entities	72,564	72,564	72,564	72,564	72,564
Expenses not requiring appropriation in the budget year ^(a)	291	205	84	(41)	(173)
Revenues from other independent sources	7,300	8,410	7,860	7,860	7,860
Total expenses for Outcome 1	93,045	94,405	93,886	93,967	93,993
	2023-24	2024-25			
Average staffing level (number)	108	105			

(a) Net impact of AASB 16 Leases relating to right of use (buildings) lease repayments and depreciation/amortisation expenses of right of use assets.

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product		
Program 1.1 – Screen Australia The key results will be for creative individuals and businesses, through financial and other assistance, to make high-quality film, television, interactive entertainment, and other screen programs and for these programs to attract Australian and international audiences.		
Key Activities	Key activities reported in the current corporate plan that relate to this program, include: <ul style="list-style-type: none"> Engage, educate and inspire Lead and collaborate 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Engage, educate and inspire – increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Targets: Total audience number for Australian productions, including 2.7 million admissions for productions shown at movie theatres (based on three-year average) and 91 million cumulative audience for Screen Australia– funded productions shown on television 1.8 million visits to Screen Australia's website 50 culturally diverse projects and events funded, with total funding of \$8 million Targets expected to be met
	Lead and collaborate – be leaders in the sector and foster long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally	Targets: 225 new Australian artwork projects supported, with total funding of \$58 million provided \$0.4 million total funding for research and development projects Screen Australia specific indicators: <ul style="list-style-type: none"> dollar value of production generated for each dollar of Screen Australia investment in features: \$5.90 dollar value of production generated for each dollar of Screen Australia investment in documentaries: \$2.90 dollar value of production generated for each dollar of Screen Australia investment in TV drama: \$5.50 dollar value of production generated for each dollar of Screen Australia investment in children's TV drama: \$3.60 Targets expected to be met

Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Engage, educate and inspire – increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Total audience number for Australian productions, including 2.7 million admissions for productions shown at movie theatres (based on three-year average) and 91 million cumulative views for Screen Australia funded projects shown on television and on Broadcast Video On Demand (BVOD) 1.8 million visits to Screen Australia's website 50 culturally diverse projects and events funded, with total funding of \$8 million
	Lead and collaborate – be leaders in the sector and foster long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally	225 new Australian artwork projects supported, with total funding of \$58 million provided \$1 million total funding for research and development projects Screen Australia specific indicators: <ul style="list-style-type: none"> dollar value of production generated for each dollar of Screen Australia investment in features: \$5.90 dollar value of production generated for each dollar of Screen Australia investment in documentaries: \$2.90 dollar value of production generated for each dollar of Screen Australia investment in TV drama: \$5.50 dollar value of production generated for each dollar of Screen Australia investment in children's TV drama: \$3.60
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Screen Australia's finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

Screen Australia's budget has been developed on the underlying principle of a balanced budget, (that is, annual expense matches the annual revenue forecast to be received) adjusted for any surplus/deficit impacts arising from accounting for leases under AASB 16 Leases.

Total expenses for 2024–25 are estimated to be \$94.4 million and will be used in delivering the activities outlined in Program 1.1.

Total income for 2024–25 is estimated to be \$94.2 million. Screen Australia's revenue from Government for 2024–25 is \$85.8 million. Screen Australia is also expecting to generate \$8.4 million in own source revenue in 2024–25. This will be predominantly sourced from recoupment from screen investments, interest income, rendering of services and partnership contributions.

Screen Australia continues to focus on containing administrative operating expenses to maximise funds directed to on-screen production.

Screen Australia has budgeted \$0.6 million in capital expenditure.

Screen Australia's budgeted net asset position of \$14.2 million is expected to comprise total assets of \$87.4 million, less liabilities of \$73.2 million.

Total financial assets as at 30 June 2025 are estimated to be \$80.4 million which represents 92 per cent of the total asset value. A significant proportion of Screen Australia's financial assets (cash and investments in term deposits) have been committed to funding screen projects.

Total liabilities are estimated to be \$73.2 million as at 30 June 2025 of which 87 per cent relates to obligations to pay amounts under executed screen industry contracts.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	16,118	16,728	17,363	17,951	18,488
Suppliers	8,306	8,435	8,491	8,541	8,537
Grants	32,015	33,665	33,665	33,665	33,665
Depreciation and amortisation	1,950	1,876	1,865	1,865	1,865
Finance costs	245	201	167	114	55
Write-down and impairment of assets	34,411	33,500	32,335	31,831	31,383
Total expenses	93,045	94,405	93,886	93,967	93,993
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	160	160	160	160	160
Interest	3,140	4,200	3,650	3,650	3,650
Royalties	4,000	3,800	3,800	3,800	3,800
Other	-	250	250	250	250
Total own-source revenue	7,300	8,410	7,860	7,860	7,860
Total own-source income	7,300	8,410	7,860	7,860	7,860
Net (cost of)/contribution by services	(85,745)	(85,995)	(86,026)	(86,107)	(86,133)
Revenue from Government	85,454	85,790	85,942	86,148	86,306
Surplus/(deficit) attributable to the Australian Government	(291)	(205)	(84)	41	173
Total comprehensive income/(loss)	(291)	(205)	(84)	41	173
Total comprehensive income/(loss) attributable to the Australian Government	(291)	(205)	(84)	41	173
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) as per statement of Comprehensive income	(291)	(205)	(84)	41	173
plus: depreciation/amortisation expenses for ROU assets ^(a)	1,439	1,453	1,439	1,439	1,439
plus: Lease Incentive ^(a)	90	-	-	-	-
less: lease principal repayments ^(a)	(1,238)	(1,248)	(1,355)	(1,480)	(1,612)
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	19,778	19,778	19,778	19,778	19,778
Trade and other receivables	1,246	1,246	1,246	1,246	1,246
Other investments	59,528	59,353	59,266	58,792	59,060
Total financial assets	80,552	80,377	80,290	79,816	80,084
Non-financial assets					
Land and buildings	6,087	5,278	3,698	2,118	538
Property, plant and equipment	741	1,134	1,449	1,464	1,479
Other non-financial assets	602	602	602	602	602
Total non-financial assets	7,430	7,014	5,749	4,184	2,619
Total assets	87,982	87,391	86,039	84,000	82,703
LIABILITIES					
Payables					
Suppliers	400	400	400	400	400
Other payables	611	664	751	151	293
Total payables	1,011	1,064	1,151	551	693
Interest bearing liabilities					
Leases	5,555	5,167	3,812	2,332	720
Total interest bearing liabilities	5,555	5,167	3,812	2,332	720
Provisions					
Employee provisions	2,610	2,610	2,610	2,610	2,610
Other provisions	64,364	64,313	64,313	64,313	64,313
Total provisions	66,974	66,923	66,923	66,923	66,923
Total liabilities	73,540	73,154	71,886	69,806	68,336
Net assets	14,442	14,237	14,153	14,194	14,367
EQUITY					
Parent entity interest					
Contributed equity	9,505	9,505	9,505	9,505	9,505
Reserves	45	45	45	45	45
Retained surplus (accumulated deficit)	4,892	4,687	4,603	4,644	4,817
Total parent entity interest	14,442	14,237	14,153	14,194	14,367
Total equity	14,442	14,237	14,153	14,194	14,367

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	4,892	45	9,505	14,442
Adjusted opening balance	4,892	45	9,505	14,442
Comprehensive income				
Surplus/(deficit) for the period	(205)	-	-	(205)
Total comprehensive income	(205)	-	-	(205)
of which:				
Attributable to the Australian Government	(205)	-	-	(205)
Estimated closing balance as at 30 June 2025	4,687	45	9,505	14,237
Closing balance attributable to the Australian Government	4,687	45	9,505	14,237

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,890	13,226	13,378	13,584	13,742
Receipts from Government	72,564	72,564	72,564	72,564	72,564
Sale of goods and rendering of services	176	176	176	176	176
Interest	3,140	4,200	3,650	3,650	3,650
Net GST received	7,058	7,000	7,000	7,000	7,000
Other	4,120	4,145	4,145	4,145	4,145
Total cash received	99,948	101,311	100,913	101,119	101,277
Cash used					
Employees	16,182	16,675	17,276	18,551	18,346
Suppliers	9,137	9,279	9,341	9,396	9,397
Interest payments on lease liability	242	201	167	114	55
Other	38,378	39,932	39,926	39,921	39,916
Total cash used	63,939	66,087	66,710	67,982	67,714
Net cash from/(used by) operating activities	36,009	35,224	34,203	33,137	33,563
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	175,000	175,000	175,000	175,000	175,000
Total cash received	175,000	175,000	175,000	175,000	175,000
Cash used					
Purchase of property, plant and equipment and intangibles	800	600	600	300	300
Purchase of financial instruments	174,528	174,825	174,913	174,526	175,268
On-screen Investments	33,711	33,500	32,335	31,831	31,383
Other	732	51	-	-	-
Total cash used	209,771	208,976	207,848	206,657	206,951
Net cash from/(used by) investing activities	(34,771)	(33,976)	(32,848)	(31,657)	(31,951)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,238	1,248	1,355	1,480	1,612
Total cash used	1,238	1,248	1,355	1,480	1,612
Net cash from/(used by) financing activities	(1,238)	(1,248)	(1,355)	(1,480)	(1,612)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	19,778	19,778	19,778	19,778	19,778
Cash and cash equivalents at the end of the reporting period	19,778	19,778	19,778	19,778	19,778

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	800	600	600	300	300
TOTAL	800	600	600	300	300
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	822	1,460	600	300	300
less: ROU Additions	22	860	-	-	-
Total cash used to acquire assets	800	600	600	300	300

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill 1 and revenue from independent sources.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category			Total
	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	4,468	2,315	933	7,716
Gross book value - ROU assets	7,710	-	-	7,710
Accumulated depreciation/amortisation and impairment	(4,043)	(1,574)	(933)	(6,550)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,048)	-	-	(2,048)
Opening net book balance	6,087	741	-	6,828
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	-	600	-	600
By purchase - appropriation ordinary annual services - ROU assets	860	-	-	860
Total additions	860	600	-	1,460
Other movements				
Depreciation/amortisation expense	(216)	(207)	-	(423)
Depreciation/amortisation on ROU assets	(1,453)	-	-	(1,453)
Total other movements	(1,669)	(207)	-	(1,876)
As at 30 June 2025				
Gross book value	4,468	2,915	933	8,316
Gross book value - ROU assets	8,570	-	-	8,570
Accumulated depreciation/amortisation and impairment	(4,259)	(1,781)	(933)	(6,973)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,501)	-	-	(3,501)
Closing net book balance	5,278	1,134	-	6,412

Prepared on Australian Accounting Standards basis.

(a) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

Special Broadcasting Service Corporation

**Entity resources and planned
performance**

Special Broadcasting Service Corporation

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Special Broadcasting Service Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Special Broadcasting Service Corporation (SBS) is Australia's national broadcasting and media service providing multicultural and multilingual television, radio and digital media services that inform, educate and entertain all Australians. SBS's purpose is to inspire all Australians to explore, respect and celebrate our diverse world, and in doing so, contribute to a cohesive society. SBS and its functions are guided by its Charter in section 6 of the *Special Broadcasting Service Act 1991* (SBS Act).

SBS is unique in the Australian media landscape

For almost 50 years, the SBS Charter, hybrid funding model, innovative and multiplatform content offering, and depth and breadth of in-language services (more than 60 languages including English), has ensured that SBS is unique in the Australian media landscape.

SBS was established to positively contribute to Australia's success as a multicultural society, recognising that Australia has been fundamentally shaped by migration. It is now the most multilingual broadcaster in the world. SBS is also home to NITV (National Indigenous Television), the only national broadcasting and media service made by, for, and about Aboriginal and Torres Strait Islander peoples. The network's unique position enables it to present compelling, distinctive, and thought-provoking content like no other Australian media organisation.

Every five years, SBS conducts a Language Services Review, utilising the outcomes of the latest Australian Census to ensure its commitment to meeting the needs of Australia's rapidly changing and increasingly diverse society. In 2022–23 SBS updated its SBS Audio multiplatform services to include four new languages from the Asia-Pacific region (Bislama, Malay, Telugu and Tetum) and a language from East Africa (Oromo).

By providing a trusted platform for news and information, civic debate, and matters important to contemporary Australia, SBS's services are vital both to Australian democracy, and in building a sense of belonging for everyone in Australia.

SBS supports broader social and policy objectives

The 2021 Census results demonstrate that Australia is now more multilingual than ever. From 2011 to 2021, the number of people using a language other than English at home increased to more than 5.6 million, representing an increase of more than

1.5 million since 2011 and nearly 800,000 since 2016 – growing at almost double the rate of the general population. A further 3.8 per cent of the population identify as Aboriginal and/or Torres Strait Islander.

With this increasing diversity, there has never been a greater need to build mutual understanding and social cohesion amongst all Australians. SBS has a continuously evolving multifaceted language strategy, to serve Australia's language and cultural communities as they grow and change. SBS serves these communities wherever they are via TV, radio, video on demand and social media.

SBS will continue to look for opportunities to further unlock the value of its existing services and activities to support communications and service delivery to the community across a range of federal and state or territory portfolios, in Australia and potentially further abroad, while preserving its editorial independence.

SBS's trusted news and information services contribute to national policy objectives regarding social cohesion

In a world of growing polarisation of views and mis- and disinformation (particularly online), developing and maintaining trust with audiences as well as plurality of voices will continue to be a challenge for traditional media, social media and digital platforms. SBS continues to be one of Australia's most trusted news sources with a long-held and well-earned reputation for quality news and analysis on local and global events.

SBS produces daily SBS World News TV news bulletins as well as regular Nula bulletins (NITV news). As a reliable and free source of impartial and accurate news and current affairs, which is subject to rigorous editorial standards, SBS has a valuable role in the overall news and information ecosystem in Australia.

Recent research, *Sense of Belonging among Multilingual Audiences in Australia*, by the University of Canberra in collaboration with SBS, shows that multicultural audiences who feel represented in the news, in particular SBS News (compared to the broader Australian news landscape), demonstrate a higher level of trust in news, and a greater sense of belonging in Australian society overall. This is important as a sense of belonging drives the confidence to participate in, and contribute to, Australian society. This example is demonstrative of SBS's contribution to national policy objectives regarding social cohesion.

SBS showcases diverse stories and perspectives

SBS is making more Australian content than ever before, including distinctive dramas and factual programming that truly reflect our community. Programs like *Alone Australia* and *Eddie's Lil Homies* are reaching record audiences and reflecting the diversity of the Australian community in an entertaining and authentic way.

SBS is also industry-leading in its content accessibility, with audio description on broadcast television for audiences who are blind or have low vision, captioning, subtitling, and a dedicated news service that uses easy-to-understand and slow-paced English language (*SBS News in Easy English*). It also provides *SBS Learn English* language-learning modules. This extensive array of work continues to help increase audiences' accessibility to SBS's wide range of content, further supporting social inclusion and cohesion.

The online digital video market continues to evolve

Delivering on SBS's purpose and Charter in upcoming years will see continued focus on SBS being a distinctive network across both traditional and online platforms to allow a diverse array of views and voices to be represented in mainstream media.

SBS is committed to serving our audiences with world-class content on all platforms, when and how they want to experience it. Over a number of years, SBS has been investing heavily in its digital experience, with the goal of being platform agnostic when it comes to the audience experience. Audiences can come to SBS and achieve a world-class experience, regardless of the medium by which they choose to engage with our content. Across all our platforms – be it linear television, linear radio, digital publishing, video or audio/podcasting – SBS audiences are delivered an experience which seeks to deepen their engagement and drive further consumption.

Commencing earlier this year, SBS On Demand became the first digital content platform that provides audiences with an ability to opt-out of specific categories of advertising (wagering, alcohol and quick-service restaurants). This not only increases consumers' choices and enables audience personalisation, but also provides a more bespoke offering for SBS's advertising clients.

Traditional broadcast television continues to represent the majority of free-to-air viewing in Australia, while the digital video market is expanding with more local and international video on demand (VOD) services including Netflix, Disney+, Amazon Prime, and more. This increase in viewing options is continuing to drive changes in how Australians consume video content – and increasing frustration in finding what they want to watch. It is also expanding the Australian market to include more competition from more platforms that weren't previously available locally. Without regular strategic review, these market and audience changes have the potential to impact SBS's planned digital outcomes.

SBS monitors the technology landscape particularly around developments in AI to keep pace with market, and to evolve our Strategic Plan and priorities. SBS is currently exploring positive uses of AI in its operations to benefit Australian audiences and stakeholders. To support the ongoing development and use of AI, SBS has implemented AI governance, ethics and guardrails that align with SBS's risk appetite and ensure human oversight across AI usage.

SBS will continue to evolve its services to meet audience needs, reflecting changes in social and demographic composition, technological developments and audience behaviours.

Prominence and presence of freely available high-quality Australian content on connected televisions and devices must be prioritised

SBS welcomes the Government's recent introduction of the prominence legislative framework to the federal parliament. As online consumption rapidly grows, it is increasingly important that the SBS network and its content are present and easily accessible on the growing array of connected televisions (CTVs) and devices through which audiences consume content. The proposed legislation to make free-to-air (FTA) TV apps present, with a level of prominence, on CTVs will support Australian broadcasters including SBS, which provide the Australian audiences with high-quality, locally-produced content in the public interest – for free.

In similar vein, global social and search platforms have complete control over how much (or how little) Australian news content appears on their platforms. This can significantly impact audience access to trusted and reliable news sources such as SBS in an environment that is otherwise flooded with mis- and disinformation. In pursuing their commercial gains, these global platforms can, in effect, undermine Australia's civic society by allowing commercial deals and less reliable information to be prevalent on their platforms.

SBS's response to these challenges will be informed by its purpose and values

Against the background of increasing competition but also a growing need for SBS's purpose of inspiring all Australians to explore, respect and celebrate our diverse world, and in doing so, contribute to a cohesive society, SBS will:

1. Maintain SBS's competitive difference in a crowded market for audiences through Australian stories, local production and Indigenous and multicultural content, and continue to elevate the role of our trusted news and information.
2. Continue SBS's evolution as a contemporary multilingual broadcaster becoming even more relevant as Australia grows in multicultural and linguistic diversity.
3. Further SBS's ability to provide essential information to multilingual, multicultural and First Nations communities and become an essential partner to federal and state / territory government agencies while preserving editorial independence.
4. Drive awareness of Indigenous affairs and take a leadership role on reconciliation in Australia via SBS's Elevate Reconciliation Action Plan.
5. Optimise current and emerging digital, data, commercialisation and technology capabilities to deliver enhanced audience experiences across all platforms in a cost-effective way.
6. Continue its work to ensure SBS's services and content are present and easily discoverable for all Australians, across all methods or devices the audiences choose to access them.
7. Focus on the employee experience to attract and retain the best talent.
8. Continue to lead the industry as a great and inclusive place to work via SBS's Inclusion, Equity and Diversity Strategy which will also deliver benefits to SBS staff, the Australian creative and media industry – in front of and behind the camera – and stakeholders.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the SBS 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 departmental (for the SBS' operations) classification.

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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: SBS resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	7,397	11,283
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	334,939	348,352
Total annual appropriations	334,939	348,352
Total funds from Government	334,939	348,352
Funds from other sources		
Interest	8,200	5,012
Royalties	1,281	1,459
Sale of goods and services	147,213	149,252
Other	44	50
Total funds from other sources	156,738	155,773
Total net resourcing for SBS	499,074	515,408
<hr/>		
	2023-24	2024-25
Average staffing level (number)	1,352	1,369

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.

(a) Appropriation Bill (No. 1) 2024–2025.

SBS is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to SBS and are considered 'departmental' for all purposes.

1.3 Budget measures

There are no new measures relating to the SBS for the 2024–25 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for SBS can be found at:
https://www.sbs.com.au/aboutus/wp-content/uploads/2023/09/sbs_corporate_plan_2023.pdf

The most recent annual performance statement can be found at:
https://www.sbs.com.au/aboutus/wp-content/uploads/2023/10/sbs_annual_report_2023_0.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia's multicultural society

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: SBS General Operational Activities					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	256,689	268,041	273,926	281,375	288,020
Revenues from other independent sources	156,271	156,125	177,171	179,514	161,472
Total expenses for Program 1.1	412,960	424,166	451,097	460,889	449,492
Program 1.2: SBS Transmission & Distribution Services					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	78,250	80,311	82,016	83,443	84,824
Total expenses for Program 1.2	78,250	80,311	82,016	83,443	84,824
Outcome 1 Totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	334,939	348,352	355,942	364,818	372,844
Revenues from other independent sources	156,271	156,125	177,171	179,514	161,472
Total expenses for Outcome 1	491,210	504,477	533,113	544,332	534,316
Average staffing level (number)					
	2023-24 1,352	2024-25 1,369			

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia’s multicultural society		
Program 1.1 – SBS General Operational Activities Delivering multilingual and multicultural television, radio and digital media services that reflect Australia’s multicultural society and inspire all Australians to explore and celebrate our diverse world, and in doing so promote social cohesion amongst the many cultures of our nation.		
Key Activities	Content creation, acquisition, curation and content commercialisation	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Number of hours of TV programming broadcast in CALD – all linear channels	Target: 34,300 hours of CALD programming broadcast Actual: 35,576 hours Target achieved
	Number of hours of locally commissioned programs broadcast (first run) all linear channels except NITV	Target: 200 hours Actual: 241 hours Target achieved
	Number of hours of locally commissioned programs broadcast (first run) NITV	Target: 100 hours Actual: 95 hours Target not expected to be met due to delays in timing of production
	Percentage of radio broadcasts in languages other than English	Target: 90% Actual: 97.5% Target achieved
	Total Digital Registrations	Target: 13.7 million Actual: 12.8 million Target not expected to be met due to purge of inactive accounts undertaken in FY24
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	Number of hours of TV programming broadcast in CALD – all linear channels	Target: 34,300 hours of CALD programming broadcast
	Number of hours of locally commissioned programs broadcast (first run) all linear channels except NITV	Target: 180 hours
	Number of hours of locally commissioned programs broadcast (first run) NITV	Target: 100 hours

Year	Performance measures	Planned Performance Results
Budget Year 2024–25 cont.	Number of hours of radio broadcast in languages other than English	Target: 22,000 hours
	Total Digital Registrations	Target: 11 million
Forward Estimates 2025–28	As per 2024–25	As per 2024–25 target except: Total Digital Registrations: <ul style="list-style-type: none"> 2025–26: 11.5 million 2026–27: 11.9 million 2027–28: 11.9 million

Program 1.2 – SBS Transmission and Distribution Services To make SBS Television and Radio services available to all Australians to enable them to receive multilingual and multicultural services that inform, educate and entertain.		
Key Activities	Content broadcast and transmission	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	Population reach – Digital transmission sites (including VAST Satellite)	Target: 100% Actual: 100% Target achieved
	Availability of digital television transmission services (fully managed services)	Target: 99.82% Actual: 99.91% Target achieved
	Population reach for terrestrial services (excluding satellite)	Target: 97% Actual: 98.6% Target achieved
	Availability of radio transmission services (fully managed services)	Target: 99.86% Actual: 99.99% Target achieved
Year	Performance measures	Planned Performance Results
Budget Year 2024–25	As per 2023–24	As per 2023–24 target
Forward Estimates 2025–28	As per 2024–25	As per 2024–25 target

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of SBS' finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

SBS' operating result for 2024–25 is projected to be a modest \$1.1 million surplus.

Total revenue for 2024–25 is budgeted to be \$505.5 million. The main source of revenue, Government funding, is forecast to be \$348.4 million for 2024–25 which is the second year of SBS' agreed five year funding. Own-source revenue largely generated from sales of goods and services is budgeted to be \$157.2 million in 2024–25 and remains in line with 2023–24.

SBS' budgeted total assets for 2024–25 are \$360.2 million, which consists of \$45.4 million of financial assets and \$314.8 million of non-financial assets. Total liabilities for 2024–25 are budgeted to be \$115.5 million.

3.2 Budgeted financial statements tables

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

	2023-24 Estimate actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	186,060	193,989	199,895	201,936	203,983
Suppliers	290,339	294,927	317,708	326,875	314,915
Depreciation and amortisation	14,182	14,995	14,982	15,033	14,972
Finance costs	629	566	528	488	446
Total expenses	491,210	504,477	533,113	544,332	534,316
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	146,671	148,973	170,184	172,750	154,752
Interest	8,200	5,012	4,531	4,450	4,344
Rental income	1,616	1,687	1,765	1,846	1,864
Royalties	1,281	1,459	1,159	959	991
Other	44	50	26	43	45
Total own-source revenue	157,812	157,181	177,665	180,048	161,996
Total own-source income	157,812	157,181	177,665	180,048	161,996
Net (cost of)/contribution by services	(333,398)	(347,296)	(355,448)	(364,284)	(372,320)
Revenue from Government	334,939	348,352	355,942	364,818	372,844
Surplus/(deficit) attributable to the Australian Government	1,541	1,056	494	534	524
Total comprehensive income/(loss) attributable to the Australian Government	1,541	1,056	494	534	524
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	1,541	1,056	494	534	524
plus: depreciation/amortisation expenses for ROU assets ^(a)	4,404	4,407	4,018	3,938	3,934
less: lease principal repayments ^(a)	4,404	4,407	4,018	3,938	3,935
Net Cash Operating Surplus/ (Deficit)	1,541	1,056	494	534	523

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11,283	9,162	10,045	10,554	11,262
Trade and other receivables	27,617	28,348	31,704	33,436	28,979
Other investments	19,952	7,905	21,472	22,469	22,273
Total financial assets	58,852	45,415	63,221	66,459	62,514
Non-financial assets					
Land and buildings	117,428	113,800	110,508	107,437	104,369
Property, plant and equipment	47,265	46,958	46,333	44,391	42,452
Intangibles	14,178	13,128	12,078	12,078	12,090
Inventories	110,863	112,752	111,931	111,920	117,969
Other non-financial assets	13,474	28,194	14,720	14,854	15,607
Total non-financial assets	303,208	314,832	295,570	290,680	292,487
Total assets	362,060	360,247	358,791	357,139	355,001
LIABILITIES					
Payables					
Suppliers	25,432	26,710	27,999	28,901	29,673
Other payables	20,158	19,908	20,682	20,956	20,954
Total payables	45,590	46,618	48,681	49,857	50,627
Interest bearing liabilities					
Leases	34,821	30,414	26,396	22,458	18,523
Total interest bearing liabilities	34,821	30,414	26,396	22,458	18,523
Provisions					
Employee provisions	36,484	36,984	36,974	37,530	38,056
Other provisions	1,444	1,454	1,469	1,489	1,466
Total provisions	37,928	38,438	38,443	39,019	39,522
Total liabilities	118,339	115,470	113,520	111,334	108,672
Net assets	243,721	244,777	245,271	245,805	246,329
EQUITY					
Parent entity interest					
Contributed equity	110,403	110,403	110,403	110,403	110,403
Reserves	106,644	106,644	106,644	106,644	106,644
Retained surplus (accumulated deficit)	26,674	27,730	28,224	28,758	29,282
Total parent entity interest	243,721	244,777	245,271	245,805	246,329
Total equity	243,721	244,777	245,271	245,805	246,329

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	26,674	106,136	508	110,403	243,721
Adjusted opening balance	26,674	106,136	508	110,403	243,721
Comprehensive income					
Surplus/(deficit) for the period	1,056	-	-	-	1,056
Total comprehensive income	1,056	-	-	-	1,056
Estimated closing balance as at 30 June 2025	27,730	106,136	508	110,403	244,777
Closing balance attributable to the Australian Government	27,730	106,136	508	110,403	244,777

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	334,939	348,352	355,942	364,818	372,844
Sale of goods and rendering of services	147,213	149,252	168,600	172,058	161,172
Interest	8,200	5,012	4,531	4,450	4,344
Net GST received	18,989	20,205	21,751	19,848	20,114
Other	1,325	1,509	1,185	1,002	1,036
Total cash received	510,666	524,330	552,009	562,176	559,510
Cash used					
Employees	185,021	193,038	199,111	200,279	203,303
Suppliers	326,988	330,487	323,902	345,965	341,314
Other	629	566	528	488	446
Total cash used	512,638	524,091	523,541	546,732	545,063
Net cash from/(used by) operating activities	(1,972)	239	28,468	15,444	14,447
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	222,478	226,024	229,173	228,600	229,424
Total cash received	222,478	226,024	229,173	228,600	229,424
Cash used					
Purchase of property, plant and equipment and intangibles	10,000	10,000	10,000	10,000	10,000
Purchase of financial instruments	202,216	213,977	242,740	229,597	229,228
Total cash used	212,216	223,977	252,740	239,597	239,228
Net cash from/(used by) investing activities	10,262	2,047	(23,567)	(10,997)	(9,804)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	4,404	4,407	4,018	3,938	3,935
Total cash used	4,404	4,407	4,018	3,938	3,935
Net cash from/(used by) financing activities	(4,404)	(4,407)	(4,018)	(3,938)	(3,935)
Net increase/(decrease) in cash held	3,886	(2,121)	883	509	708
Cash and cash equivalents at the beginning of the reporting period	7,397	11,283	9,162	10,045	10,554
Cash and cash equivalents at the end of the reporting period	11,283	9,162	10,045	10,554	11,262

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	10,000	10,000	10,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,000	10,000	10,000	10,000	10,000
Total cash used to acquire assets	10,000	10,000	10,000	10,000	10,000

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	59,200	54,348	54,770	43,543	211,861
Gross book value - ROU assets	-	12,803	39,951	-	52,754
Accumulated depreciation/ amortisation and impairment	-	(3,056)	(34,137)	(29,365)	(66,558)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,867)	(13,319)	-	(19,186)
Opening net book balance	59,200	58,228	47,265	14,178	178,871
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - Other	-	600	7,410	2,000	10,010
Total additions	-	600	7,410	2,000	10,010
Other movements					
Depreciation/amortisation expense	-	(2,680)	(4,858)	(3,050)	(10,588)
Depreciation/amortisation on ROU assets	-	(1,548)	(2,859)	-	(4,407)
Other - ROU assets	-	-	-	-	-
Total other movements	-	(4,228)	(7,717)	(3,050)	(14,995)
As at 30 June 2025					
Gross book value	59,200	54,948	62,180	45,543	221,871
Gross book value - ROU assets	-	12,803	39,951	-	52,754
Accumulated depreciation/ amortisation and impairment	-	(5,736)	(38,995)	(32,415)	(77,146)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,415)	(16,178)	-	(23,593)
Closing net book balance	59,200	54,600	46,958	13,128	173,886

Prepared on Australian Accounting Standards basis.

Portfolio Glossary

Term	Meaning
Accrual Accounting	The system of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Activities	The actions/functions performed by entities to deliver government policies.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Appropriation Acts.
Administered Items	The expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Administrative Arrangements Order	The functions and activities of the government are administered in accordance with an administrative arrangement order (AAO) issued from time to time by the Government and signed by the Governor-General. An AAO establishes the principal matters or government outcomes to be dealt with by each Department of state, and the Acts of Parliament to be administered by each minister.
Administered Capital Budgets (ACB)	Administered Capital Budgets (ACB) are provided to non-corporate entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible to be capitalised.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. Annual Appropriation Acts provide annual

Term	Meaning
	funding for government operations and programs; for investment in assets; or to reduce liabilities. Bills proposing appropriations for the forthcoming financial year are introduced into Parliament on Budget Night. The annual Appropriation Bills propose specified amounts of appropriation for expenditure by entities to carry out the government's outcomes.
Budget Paper 1 (BP1)	The Budget Strategy and Outlook – provides an overview of the economic and fiscal outlook, summarises the Government's fiscal strategy, and outlines key Budget priorities.
Budget Paper 2 (BP2)	The Budget Measures – provides comprehensive information on all government decisions that involve changes to its receipt and payment activities since the last Economic and Fiscal Update.
Budget Paper 3 (BP3)	Federal Financial Relations – includes information on revenue provision and payments (GST and specific purpose payments), as well as an overview of fiscal developments in the states and territories.
Budget Paper 4 (BP4)	Agency Resourcing – shows, for each entity, estimated resourcing by type of appropriation, estimated expenses for each special appropriation act, estimated balances and flows for all special accounts, and estimated average staffing levels in the public sector.
Capital Expenditure	Expenditure by an agency on capital projects, for example, purchasing a building.
Consolidated Revenue Fund (CRF)	Section 81 of the Australian Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Corporate Commonwealth Entity	A Commonwealth entity that is a body corporate under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Departmental Capital Budget	Departmental Capital Budgets (DCB) are provided to non-corporate Entities (as an equity injection) that receive government funding to meet the costs associated

Term	Meaning
	with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible to be capitalised. The funding for depreciation, amortisation and make-good expenses was replaced with a DCB in the 2010–11 Budget.
Departmental Item	Resources (expenses, revenues, assets and liabilities) that an entity controls directly. This includes outsourced activities funded and controlled by the entity. Examples of Departmental items include entity running costs, accrued employee entitlements and net appropriations. A Departmental item is a component of a Departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Entities	Commonwealth entities and Commonwealth companies as defined under the PGPA Act that are within the General Government Sector (GGS).
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimated Actual	Details of the estimated final figures for 2022-23 as included in the Budget documentation. As the Budget may be released before all 2022-23 Annual Reports are tabled in Parliament, the figures for 2022-23 remain estimates.
Executive Agency	An agency designated, in an executive order made by the Governor-General-in-Council, as separate from a Department, for staffing and accountability and reporting purposes, under the <i>Public Service Act 1999</i> .
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.

Term	Meaning
Expenses not requiring appropriation in the Budget year	Includes expenses where there is: a government policy not to fund those expenses within the year; where the funding has been provided in a prior year but the expense will be incurred in the current year; items which do not or will not involve a cash flow impact (such as bad debt expenses); or where the expenses reflect the usage of services or resources provided free of charge. From the 2018-19 MYEFO, movements of Administered funds that can be met from a prior year appropriation are not re-appropriated in the year required. Such expenses are reflected as 'Expenses not requiring appropriation in the Budget year'.
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Fiscal Balance	An accrual measure that shows whether the government has to borrow from financial markets to cover its activities. Fiscal balance includes revenue, less operating expenses, plus revaluation adjustments, plus capital adjustments.
Forward Estimates Period	The three years following the Budget year. For example, for the 2023-24 Budget year, 2024-25 is forward year 1, 2025-26 is forward year 2 and 2026-27 is forward year 3.
General Government Sector (GGS)	A Government Finance Statistics (GFS) classification of all entities that are controlled and largely funded by the Australian Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government Departments, offices and some other bodies.

Term	Meaning
Government Finance Statistics (GFS)	A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the System of National Accounts.
Measure	A new policy or savings decision of the Government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth.
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's Budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
National Partnership payments	Commonwealth payments to states and territories made in accordance with Part 4 of the <i>Federal Financial Relations Act 2009</i> (FFR Act). The Minister may determine that an amount specified in the determination is to be paid to a State specified in the determination for the purpose of making a grant of financial assistance to support the delivery by the State of specified outputs or projects; or facilitate reforms by the State; or reward the State for nationally significant reforms.
Non-Corporate Commonwealth Entity	A Commonwealth entity that is not a body corporate.
Official Public Account (OPA)	The Commonwealth's central bank account. The OPA is one of a group of linked bank accounts, referred to as the Official Public Account Group of Accounts. OPAs are maintained with the Reserve Bank of Australia, as required by subsection 53(3) of the PGPA Act.

Term	Meaning
Outcomes	The Government's objectives in each Portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Commonwealth. Actual outcomes are assessments of the results or impacts actually achieved.
Parameters	Agency funding is routinely adjusted for changes in parameters to ensure agency funding keeps pace with forecast changes in the economy. The Treasury calculates parameter rates, which factor in various economic indicators including inflation, production levels and exchange rates.
Portfolio Budget Statements (PB Statements)	Budget related paper detailing Budget initiatives and explanations of appropriations specified by outcome and program by each directly appropriated entity within a Portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity's running costs allocated to a program. This is funded through an entity's departmental appropriations. departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the primary piece of Commonwealth resource management legislation. The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. It applies to all Commonwealth entities and Commonwealth companies.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Right of use asset	An asset that represents a lessee's right to use an asset that is the subject of a lease, for the lease term.

Term	Meaning
Special Account	Special accounts allow money in the CRF to be acknowledged as set-aside for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s78 PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	<p>Authority within an Act (other than the annual Appropriation Acts) to spend money from the CRF for particular purposes. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.</p>
Statutory Authority	An Australian Government body established through legislation for a public purpose. This can include a body headed by, or comprising, an office holder, a commission or a governing board.
Underlying cash balance	A cash measure that shows whether the government has to borrow from financial markets to cover its activities. Underlying cash balance generally includes operating receipts, less operating payments, less investment in non-financial assets.

Acronyms

Acronym	Meaning
AAO	Administrative Arrangements Order
AASB	Australian Accounting Standards Board
ABC	Australian Broadcasting Corporation
ACA	Adult Cyber Abuse
ACB	Administered Capital Budget
ACCAN	Australian Consumer Action Network
ACMA	Australian Communications and Media Authority
ACT	Australian Capital Territory
ADR	Australian Design Rules
ADS-B	Automatic Dependent Surveillance - Broadcast
AFTRS	Australian Film, Television and Radio School
AI	Artificial Intelligence
AMSA	Australian Maritime Safety Authority
AMSA Act	<i>Australian Maritime Safety Authority Act 1990</i>
Ancestors	Aboriginal and Torres Strait Islanders Ancestral Remains
ANMM	Australian National Maritime Museum
ARTC	Australian Rail Track Corporation
ASL	Average Staffing Level
ATSB	Australian Transport Safety Bureau
AVA	Audiovisual Australia

Acronym	Meaning
AVSL	Automated Vehicle Safety Law
BBRF	Building Better Regions Fund
BITRE	Bureau of Infrastructure, Transport and Regional Economics
BP1	Budget Paper 1 – Budget Strategy and Outlook
BP2	Budget Paper 2 – Budget Measures
BP3	Budget Paper 3 – Federal Financial Relations
BP4	Budget Paper 4 – Agency Resourcing
BVOD	Broadcaster Video on Demand
CALD	Culturally and linguistically diverse
CASA	Civil Aviation Safety Authority
CAT	Commercial Air Transport
CCE	Corporate Commonwealth Entity
CDAB	Collection Development Acquisition Budget
CDG	Community Development Grants
COVID-19	Coronavirus disease 2019
CRF	Consolidated Revenue Fund
CTVS	Connected Televisions
DCB	Departmental Capital Budget
DCCEEW	The Department of Climate Change, Energy, the Environment and Water
Deals	City and Regional Deals
Department	The Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Acronym	Meaning
DFAT	The Department of Foreign Affairs and Trade
DNCR	Do Not Call Register
EI	Effective Implementation
EIS	Environmental Impact Statement
EOFY	End of Financial Year
EU	Enforceable Undertakings
FFA Act	<i>Federal Financial Relations Act 2009</i>
FTA	Free-to-air
GBR	Great Barrier Reef
GGs	General Government Sector
GHz	Gigahertz
GST	Goods and Services Tax
Hon	Honourable
HSRA	High Speed Rail Authority
HVNL	Heavy Vehicle National Law
HVRR	Heavy Vehicle Road Reform
IA	Infrastructure Australia
IBA	Image Based Abuse
ICAO	International Civil Aviation Authority
ID	Investment Decisions
IGA	Inter-Governmental Agreement
IMO	International Maritime Organisation

Acronym	Meaning
ISSN	International Standard Serial Number
ITMM	Infrastructure and Transport Ministers' Meeting
ITSOC	Infrastructure and Transport Senior Officials' Committee
ITU	International Telecommunication Union
IVAIS	Indigenous Visual Arts Industry Support
KPI	Key performance indicators
MB	Megabyte
MHz	Megahertz
MNHP	Mobile Network Hardening Program
MoAD	Museum of Australian Democracy
MOU	Memorandum of Understanding
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NAA	National Archives of Australia
NAIF	Northern Australia Infrastructure Facility
NAIF Act	<i>Northern Australia Infrastructure Facility Act 2016</i>
NBN	National Broadband Network
NBN Co	NBN Co Limited
NCA	National Capital Authority
NCD	National Classification Database
nfp	not for publication
NFRA	National Faster Rail Agency

Acronym	Meaning
NFSA	National Film and Sound Archive of Australia
NGA	National Gallery of Australia
NITV	National Indigenous Television
NLA	National Library of Australia
NLTTAP	National Land Transport Technology Action Plan
NMA	National Museum of Australia
NOPSEMA	National Offshore Petroleum Safety and Environmental Management Authority
NPGA	National Portrait Gallery of Australia
NRS	National Relay Service
NSW	New South Wales
NT	Northern Territory
NTC	National Transport Commission
NVES	New Vehicle Efficiency Standard
Objects	Secret Sacred Objects
OCS	Online Content Scheme
OPA	Official Public Account
OPEP	Oil Pollution Emergency Plan
OPH	Old Parliament House
PALM Act	<i>Australian Capital Territory (Planning and Land Management) Act 1988</i>
PB Statements	Portfolio Budget Statements
PFAS	Per-and Polyfluoroalkyl Substances

Acronym	Meaning
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PSM	Public Service Medal
QLD	Queensland
RAP	Reconciliation Action Plan
RASS	Remote Air Services Subsidy
RAU	Remote Airstrip Upgrade
RMIT	Royal Melbourne Institute of Technology
RNA	Retain as National Archives
RPAS	Remotely Piloted Aircraft Systems
rPPP	regional Precincts and Partnerships Program
ROU	Right of Use
RVS	Road Vehicle Standards
SA	South Australia
SBS	Special Broadcasting Service Corporation
SBS Act	<i>Special Broadcasting Service Act 1991</i>
SCP	Stronger Communities Program
SVOD	Subscription Video on Demand
TAS	Tasmania
TCS	Trove Collaborative Services
TFA	Technology Facilitated Abuse
The ABC Act	<i>Australian Broadcasting Corporation Act 1983</i>
The HSRA Act	<i>High Speed Rail Authority Act 2022</i>

Acronym	Meaning
The NTC Act	<i>National Transport Commission Act 2003</i>
TSI Act	<i>Transport Safety Investigation Act 2003</i>
Treasury	The Department of the Treasury
TV	Television
uPPP	urban Precincts and Partnerships Program
USO	Universal Service Obligation
USOAP	Universal Safety Oversight Audit Program
UTM	Uncrewed Air Traffic Management
VAST	Viewer Access Satellite Television
VIC	Victoria
VOD	Video on Demand
WA	Western Australia
WSA Co	WSA Co Limited
WSI	Western Sydney International