

National Capital Authority

Entity resources and planned performance

National Capital Authority

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National Capital Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

The NCA's work over the next four years is focused on three pillars:

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

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

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

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

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

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the NCA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the NCA's operations) classification.

For more detailed information on special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations ^(b)	5,761	10,265
Departmental appropriation ^(c)	10,357	10,514
s74 external revenue ^(d)	7,569	2,660
Departmental capital budget ^(e)	4,161	670
Total departmental annual appropriations	27,848	24,109
Total departmental resourcing	27,848	24,109
Administered		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	1,709	-
Outcome 1	16,381	18,486
Administered capital budget ^(f)	13,606	14,373
Annual appropriations - other services - non-operating ^(g)		
Prior year appropriations available ^(b)	1,935	-
Administered assets and liabilities	28,907	29,045
Total administered annual appropriations	62,538	61,904
Total administered special appropriations ^(h)	-	25
Total administered resourcing	62,538	61,929
Total resourcing	90,386	86,038
	2021-22	2022-23
Average staffing level (number)	57	61

All figures shown above are GST exclusive – these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) 2022-23, Supply Act (No. 1) 2022-23.
- (b) Excludes amounts subject to administrative quarantine by Department of Finance or withheld under section 51 of the PGPA Act.
- (c) Excludes Departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.

- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2022-23, Supply Bill (No. 4) 2022-23, Supply Bill (No. 2) 2022-23.
- (h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing.

1.3 Budget measures

There are no measures relating to the NCA for the 2022-23 October Budget.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent Corporate Plan for the National Capital Authority can be found at: <https://www.nca.gov.au/about-us/corporate-documents/corporate-plan-2022-23-2025-26>

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

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,357	10,514	11,083	10,450	10,383
s74 retained revenue receipts ^(a)	3,245	2,660	2,775	2,775	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,440	1,156	1,295	1,289	1,295
Total departmental expenses	15,042	14,330	15,153	14,514	14,453
Total expenses for Program 1.1	15,042	14,330	15,153	14,514	14,453
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	17,092	18,486	18,906	20,474	20,885
Special Appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	-	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	27,465	26,592	26,647	26,647	26,647
Total administered expenses	44,557	45,103	45,578	47,146	47,557
Total expenses for Program 1.2	44,557	45,103	45,578	47,146	47,557

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No.1)	17,092	18,486	18,906	20,474	20,885
Special Appropriations	-	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	27,465	26,592	26,647	26,647	26,647
Total administered expenses	44,557	45,103	45,578	47,146	47,557
Departmental expenses					
Departmental appropriation	10,357	10,514	11,083	10,450	10,383
s74 retained revenue receipts ^(a)	3,245	2,660	2,775	2,775	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,440	1,156	1,295	1,289	1,295
Total departmental expenses	15,042	14,330	15,153	14,514	14,453
Total expenses for Outcome 1	59,599	59,433	60,731	61,660	62,010
	2021-22	2022-23			
Average staffing level (number)	57	61			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, expenses related to the write-down of assets, resources received free of charge.

Table 2.1.2: Performance 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.

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 2022–23 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
Prior year 2021-22	Percentage of works approval applications assessed against the National Capital Plan within 15 working days	<p>Target: Over 80%</p> <p>Actual: 59%</p> <p>Target not met due to complexity of work approval applications, together with staff disruptions stemming from the COVID-19 pandemic</p>
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA	<p>Target: Over 90%</p> <p>Actual: 97%</p> <p>Target met</p>
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Percentage of works approval applications assessed against the National Capital Plan within 15 working days	Target: Over 80%
	Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA	Target: Over 90%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Program 1.2 – To facilitate the proper management and enhancement of National Land.		
Key Activities	During 2022–23 and the forward years, the NCA will: <ul style="list-style-type: none"> propose, develop and renew assets on National Land in accordance with their national significance hold appropriate levels of insurance cover for the main risks associated with assets on National Land implement and manage detailed asset maintenance plans that address the severity of asset conditions. 	
Year	Performance measures	Expected Performance Results
Prior year 2021-22	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan	Target: Over 90% Actual: 97% Target met
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes.	Target: Over 90% Actual: 97% Target met
Year	Performance measures	Planned Performance Results
Budget year 2022-23	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan	Target: Over 90%
	Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	Target: Over 90%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the NCA's finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Departmental

The NCA is budgeting for a break-even operating result in 2022-23 and forward years. Revenue from Government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends.

Revenue from other sources principally reflects the recovery of costs for works approval in the Designated Areas of the ACT, as set out in the *Australian Capital Territory (Planning and Land Management) Regulations (Regulation 5)* under the *Australian Capital Territory (Land Management) Act 1988* (PALM Act), along with events revenue and rental income.

Administered

Revenue from administered activities primarily includes pay parking revenue, lease revenue on diplomatic land and user charges, which are returned in full to the Budget. Revenue from administered activities is estimated at \$28.4 million in 2022-23, or \$9.5 million higher than 2021-22, primarily reflecting higher anticipated pay parking receipts as parking volumes return to pre-pandemic levels.

In 2022-23, the NCA will receive appropriation of \$18.5 million for supplier expenses including operating expenses associated with the administration of the pay parking program, maintenance of the National Estate and the insurance premium for risks associated with assets on National Land.

In 2022-23, the NCA estimates an investment of \$43.4 million in new and existing assets, comprising:

- \$14.4 million from the administered capital budget to replace and upgrade existing administered assets, and
- \$29.0 million from the assets and liabilities appropriation for the Commonwealth Avenue Bridge Upgrade, Scrivener Dam Dissipator Strengthening and National Commemorative Statues projects.

3.2 Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	6,967	7,796	8,099	7,469	7,361
Suppliers	5,618	5,091	5,467	5,459	5,503
Depreciation and amortisation	1,645	1,439	1,584	1,584	1,584
Write-down and impairment of assets	20	-	-	-	-
Finance costs	6	4	3	2	5
Total expenses	14,256	14,330	15,153	14,514	14,453
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,245	2,660	2,775	2,775	2,775
Other sources of non-taxation revenue	48	50	50	50	50
Total own-source revenue	3,293	2,710	2,825	2,825	2,825
Net (cost of)/contribution by services	(10,963)	(11,620)	(12,328)	(11,689)	(11,628)
Revenue from Government	10,357	10,514	11,083	10,450	10,383
Surplus/(Deficit) attributable to the Australian Government	(606)	(1,106)	(1,245)	(1,239)	(1,245)
Changes in asset revaluation reserves	99	-	-	-	-
Total other comprehensive income	99	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(507)	(1,106)	(1,245)	(1,239)	(1,245)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(507)	(1,106)	(1,245)	(1,239)	(1,245)
plus: depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	1,306	1,100	1,245	1,245	1,245
plus: depreciation right-of-use assets ^(b)	339	339	339	339	339
less: principal repayments - leased assets ^(b)	(352)	(333)	(339)	(345)	(339)
Net cash operating surplus/ (deficit)	786	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.
- (b) Applies to lease arrangements under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	510	510	510	510	510
Trade and other receivables	10,062	10,062	10,062	10,062	10,062
Total financial assets	10,572	10,572	10,572	10,572	10,572
Non-financial assets					
Land and buildings	16,975	16,526	15,537	14,738	13,927
Property, plant and equipment	1,797	1,756	2,216	2,276	2,255
Intangibles	2,764	2,490	2,140	1,990	1,940
Heritage and cultural assets	210	205	200	215	230
Other non-financial assets	178	178	178	178	178
Total non-financial assets	21,924	21,155	20,271	19,397	18,530
Total assets	32,496	31,727	30,843	29,969	29,102
LIABILITIES					
Payables					
Suppliers	649	649	649	649	649
Other payables	8,861	8,861	8,861	8,861	8,861
Total payables	9,510	9,510	9,510	9,510	9,510
Interest bearing liabilities					
Leases	1,431	1,098	759	414	75
Total interest bearing liabilities	1,431	1,098	759	414	75
Provisions					
Employee provisions	2,290	2,290	2,290	2,290	2,290
Total provisions	2,290	2,290	2,290	2,290	2,290
Total liabilities	13,231	12,898	12,559	12,214	11,875
Net assets	19,265	18,829	18,284	17,755	17,227
EQUITY					
Contributed equity	20,239	20,909	21,609	22,319	23,036
Reserves	9,284	9,284	9,284	9,284	9,284
Retained surplus/(accumulated deficit)	(10,258)	(11,364)	(12,609)	(13,848)	(15,093)
Total equity	19,265	18,829	18,284	17,755	17,227

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(10,258)	9,284	20,239	19,265
Adjusted opening balance	(10,258)	9,284	20,239	19,265
Comprehensive income				
Surplus/(deficit) for the period	(1,106)	-	-	(1,106)
Total comprehensive income	(1,106)	-	-	(1,106)
of which:				
Attributable to the Australian Government	(1,106)	-	-	(1,106)
Transactions with owners				
Contribution by owners				
Departmental Capital Budget (DCBs)	-	-	670	670
Sub-total transactions with owners	-	-	670	670
Estimated closing balance as at 30 June 2023	(11,364)	9,284	20,909	18,829
Closing balance attributable to the Australian Government	(11,364)	9,284	20,909	18,829

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,204	10,514	11,083	10,450	10,383
Sale of goods and rendering of services	7,274	2,660	2,775	2,775	2,775
Net GST received	(100)	-	-	-	-
Other	296	-	-	-	-
Total cash received	13,674	13,174	13,858	13,225	13,158
Cash used					
Employees	6,667	7,796	8,099	7,469	7,361
Suppliers	5,215	5,041	5,417	5,409	5,453
Interest payments on lease liability	6	4	3	2	5
Total cash used	11,888	12,841	13,519	12,880	12,819
Net cash from/(used by) operating activities	1,786	333	339	345	339
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,572	670	700	710	717
Total cash used	4,572	670	700	710	717
Net cash from/(used by) investing activities	(4,572)	(670)	(700)	(710)	(717)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,161	670	700	710	717
Total cash received	4,161	670	700	710	717
Cash used					
Principal Repayments - Leased Assets	1,024	333	339	345	339
Total cash used	1,024	333	339	345	339
Net cash from/(used by) financing activities	3,137	337	361	365	378
Net increase/(decrease) in cash held	351	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	159	510	510	510	510
Cash and cash equivalents at the end of the reporting period	510	510	510	510	510

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,161	670	700	710	717
Total new capital appropriations	4,161	670	700	710	717
<i>Provided for:</i>					
Purchase of non-financial assets	4,161	670	700	710	717
Total items	4,161	670	700	710	717
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB	4,161	670	700	710	717
Funded internally from departmental resources ^(a)	411	-	-	-	-
Total	4,572	670	700	710	717
Total purchases	4,572	670	700	710	717
Total cash used to acquire assets	4,572	670	700	710	717

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2022-23)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022					
Gross book value	15,928	2,081	214	5,600	23,823
Gross book value - ROU	2,408	-	-	-	2,408
Accumulated depreciation/ amortisation and impairment	(408)	(264)	(4)	(2,836)	(3,512)
Accumulated depreciation/ amortisation and impairment - ROU assets	(953)	(20)	-	-	(973)
Opening net book balance	16,975	1,797	210	2,764	21,746
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	400	194	-	76	670
Total additions	400	194	-	76	670
Other movements					
Depreciation/amortisation expense	(510)	(235)	(5)	(350)	(1,100)
Depreciation/amortisation on ROU	(339)	-	-	-	(339)
Total other movements	(849)	(235)	(5)	(350)	(1,439)
As at 30 June 2023					
Gross book value	16,328	2,275	214	5,676	24,493
Gross book value - ROU	2,408	-	-	-	2,408
Accumulated depreciation/ amortisation and impairment	(918)	(499)	(9)	(3,186)	(4,612)
Accumulated depreciation/ amortisation and impairment - ROU	(1,292)	(20)	-	-	(1,312)
Closing net book balance	16,526	1,756	205	2,490	20,977

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	17,092	18,511	18,931	20,499	20,910
Depreciation and amortisation ^(a)	24,855	24,592	24,647	24,647	24,647
Write-down and impairment of assets	2,610	2,000	2,000	2,000	2,000
Total expenses administered on behalf of Government	44,557	45,103	45,578	47,146	47,557
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	18,947	28,409	29,312	30,190	30,978
Other revenue	175	10	12	12	15
Total non-taxation revenue	19,122	28,419	29,324	30,202	30,993
Total own-source income administered on behalf of Government	19,122	28,419	29,324	30,202	30,993
Net (cost of)/contribution by services	(25,435)	(16,684)	(16,254)	(16,944)	(16,564)
Surplus/(Deficit)	(25,435)	(16,684)	(16,254)	(16,944)	(16,564)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(25,435)	(16,684)	(16,254)	(16,944)	(16,564)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the administered capital budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered capital budget statement.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	91	91	91	91	91
Receivables	1,718	1,718	1,718	1,718	1,718
Total financial assets	1,809	1,809	1,809	1,809	1,809
Non-financial assets					
Land and buildings	547,030	546,832	546,082	545,832	545,582
Property, plant and equipment	611,016	623,730	743,515	746,873	738,439
Heritage and cultural assets	55,560	58,915	58,138	57,938	57,638
Intangibles	3,385	4,340	4,290	4,270	4,320
Total non-financial assets	1,216,991	1,233,817	1,352,025	1,354,913	1,345,979
Total assets administered on behalf of Government	1,218,800	1,235,626	1,353,834	1,356,722	1,347,788
LIABILITIES					
Payables					
Suppliers	2,755	2,755	2,755	2,755	2,755
Other payables	20,697	20,697	20,697	20,697	20,697
Total payables	23,452	23,452	23,452	23,452	23,452
Total liabilities administered on behalf of Government	23,452	23,452	23,452	23,452	23,452
Net assets/(liabilities)	1,195,348	1,212,174	1,330,382	1,333,270	1,324,336

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	18,521	28,409	29,312	30,190	30,978
GST Received	(38)	-	-	-	-
Other	419	10	12	12	15
Total cash received	18,902	28,419	29,324	30,202	30,993
Cash used					
Suppliers	20,114	18,511	18,931	20,499	20,910
Total cash used	20,114	18,511	18,931	20,499	20,910
Net cash from/(used by) operating activities	(1,212)	9,908	10,393	9,703	10,083
INVESTING ACTIVITIES					
Cash used					
Purchase of property plant and equipment and intangibles	13,982	43,418	144,855	27,535	15,713
Total cash used	13,982	43,418	144,855	27,535	15,713
Net cash from/(used by) investing activities	(13,982)	(43,418)	(144,855)	(27,535)	(15,713)
Net increase/(decrease) in cash held	(15,194)	(33,510)	(134,462)	(17,832)	(5,630)
Cash and cash equivalents at beginning of reporting period	559	91	91	91	91
Cash from Official Public Account for:					
- Appropriations	71,818	61,929	163,786	48,034	36,643
Total cash from Official Public Account	71,818	61,929	163,786	48,034	36,643
Cash to Official Public Account for:					
- Other Transfers	57,092	28,419	29,324	30,202	31,013
Total cash to Official Public Account	57,092	28,419	29,324	30,202	31,013
Cash and cash equivalents at end of the reporting period	91	91	91	91	91

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB) ^(a)	13,606	14,373	15,000	15,390	15,713
Administered assets and liabilities - Act 2	28,907	29,045	129,855	12,145	-
Total new capital appropriations	42,513	43,418	144,855	27,535	15,713
Provided for:					
Purchase of non-financial assets	42,513	43,418	144,855	27,535	15,713
Total items	42,513	43,418	144,855	27,535	15,713
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB ^(b)	42,513	43,418	144,855	27,535	15,713
Total	42,513	43,418	144,855	27,535	15,713
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	42,513	43,418	144,855	27,535	15,713
Total cash used to acquire assets	42,513	43,418	144,855	27,535	15,713

Prepared on Australian Accounting Standards basis.

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

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022						
Gross book value	528,605	18,039	615,935	56,861	4,310	1,223,750
Accumulated depreciation/ amortisation	(17)	403	(4,919)	(1,301)	(925)	(6,759)
Opening net book balance	528,588	18,442	611,016	55,560	3,385	1,216,991
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	29,045	-	-	29,045
By purchase - appropriation ordinary annual services ^(b)	-	502	8,716	4,155	1,000	14,373
Total additions	-	502	37,761	4,155	1,000	43,418
Other movements						
Depreciation/ amortisation expense	-	(700)	(23,047)	(800)	(45)	(24,592)
Other	-	-	(2,000)	-	-	(2,000)
As at 30 June 2023						
Gross book value	528,605	18,541	651,696	61,016	5,310	1,265,168
Accumulated depreciation/ amortisation	(17)	(297)	(27,966)	(2,101)	(970)	(31,351)
Closing net book balance	528,588	18,244	623,730	58,915	4,340	1,233,817

Prepared on Australian Accounting Standards basis.

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

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' administered capital budgets (ACBs).