

NATIONAL CAPITAL AUTHORITY

ENTITY RESOURCES AND PLANNED PERFORMANCE

NATIONAL CAPITAL AUTHORITY

Section 1: Entity overview and resources	303
1.1 Strategic direction statement	303
1.2 Entity resource statement	305
1.3 Budget measures.....	306
Section 2: Outcomes and planned performance	307
2.1 Budgeted expenses and performance for Outcome 1.....	309
Section 3: Budgeted financial statements.....	313
3.1 Budgeted financial statements.....	313
3.2 Budgeted financial statements tables.....	315

NATIONAL CAPITAL AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

On behalf of the Australian Government, the NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory (ACT) that are designated as National Land for the special purpose of Canberra as Australia's National Capital. The NCA works closely and collaboratively with the ACT Government in shaping the future of Canberra 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 educates and informs the community about 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.

National Capital Authority Budget Statements

The main components of the NCA's work is to:

- support and encourage high quality planning, design and development of nationally significant parts of Canberra
- inform and educate the community about the unique characteristics and importance of Canberra as the National Capital
- manage and enhance Commonwealth assets on National Land.

The NCA's key priorities for 2020–21 are:

- advancing a broad program of asset renewal and rejuvenation, informed by critical analysis, active consultation and sound risk management to form a pipeline of priority projects
- designing a diplomatic estate that sits appropriately within Canberra's high quality and unique landscapes
- encouraging people to visit their National Capital by providing quality visitor experiences and tourism opportunities within the National Triangle.

The NCA will look to continue to deliver organisational outcomes in the context of operational challenges, including in the context of the COVID-19 pandemic. We will focus on our core and priority objectives and major organisational risks including through regularly updating asset management plans, maintaining a positive safety culture, and aligning our people and resources with areas of greatest priority.

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 2020-21 as at Budget October 2020

	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations ^(b)	7,633	7,122
Departmental appropriation ^(c)	10,419	10,323
s74 external revenue ^(d)	2,478	2,494
Departmental capital budget ^(e)	2,161	661
Total departmental annual appropriations	22,691	20,600
Total departmental resourcing	22,691	20,600
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	18,064	15,675
Administered capital budget ^(f)	18,368	17,184
Total administered annual appropriations	36,432	32,859
Total administered special appropriations ^(g)	4	25
Total administered resourcing	36,436	32,884
Total net resourcing for NCA	59,127	53,484
	2019-20	2020-21
Average staffing level (number)	58	58

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) 2020-21.
- (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) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing.

1.3 BUDGET MEASURES

Budget measures relating to the NCA are detailed in Budget Paper No. 2 and are summarised in Table 1.2 below.

Table 1.2: NCA 2020-21 Budget measures

Measures announced after the Economic and Fiscal Update July 2020

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
JobMaker Plan — infrastructure investment — Australian Capital Territory	1.1				
Departmental payments		-	-	-	-
Total		-	-	-	-
Total expense measures					
Departmental payments		-	-	-	-
Total		-	-	-	-

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.

Measures published in the July 2020 Economic and Fiscal Update are summarised in Table 1.3 below.

Table 1.3: NCA Measures announced in the Economic and Fiscal Update July 2020

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Capital measures						
Land Exchange with Australian Capital Territory Government	1.2					
Administered payments		-	-	-	-	-
Total		-	-	-	-	-
Total capital measures						
Administered		-	-	-	-	-
Total		-	-	-	-	-

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 criteria 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-the-NCA/corporate-documents/corporate-plan-2020-2024>

The most recent annual performance statement can be found at: <https://www.nca.gov.au/about-the-NCA/corporate-documents/annual-reports/annual-report-2018-2019>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Manage the strategic planning, promotion and enhancement of Canberra as the National Capital for all Australians through the development and administration of the National Capital Plan, operation of the National Capital Exhibition, delivery of education and awareness programs and works to enhance the character of the National Capital

Budgeted expenses for Outcome 1

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2013-24 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,554	10,323	9,531	9,368	9,395
s74 external revenue ^(a)	2,478	2,494	2,494	2,660	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,122	1,131	1,138	1,150	1,295
Total departmental expenses	14,154	13,948	13,163	13,178	13,465
Total expenses for Program 1.1	14,154	13,948	13,163	13,178	13,465
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	18,536	15,675	16,070	16,870	16,919
Special Appropriations					
Public Governance, Performance and Accountability Act 2013	4	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	23,833	26,678	26,678	26,592	26,647
Total administered expenses	42,373	42,378	42,773	43,487	43,591
Total expenses for Program 1.2	42,373	42,378	42,773	43,487	43,591

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2013-24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary Annual Services (Appropriation Bill No. 1)	18,536	15,675	16,070	16,870	16,919
Special Appropriations					
Public Governance, Performance and Accountability Act 2013	4	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	23,833	26,678	26,678	26,592	26,647
Administered expenses total	42,373	42,378	42,773	43,487	43,591
Departmental expenses					
Departmental appropriation	10,554	10,323	9,531	9,368	9,395
s74 external revenue ^(a)	2,478	2,494	2,494	2,660	2,775
Expenses not requiring appropriation in the Budget year ^(b)	1,122	1,131	1,138	1,150	1,295
Departmental expenses total	14,154	13,948	13,163	13,178	13,465
Total expenses for Outcome 1	56,527	56,326	55,936	56,665	57,056
	2019-20	2020-21			
Average staffing level (number)	58	58			

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Manage the strategic planning, promotion and enhancement of Canberra as the National Capital for all Australians through the development and administration of the National Capital Plan, operation of the National Capital Exhibition, delivery of education and awareness programs and works to enhance the character of the National Capital		
Program 1.1 – Planning and designing areas of special national importance in Canberra, and informing and educating the community about these areas, contributes to Outcome 1 by ensuring that the National Capital is planned and promoted consistent with its enduring national significance.		
Delivery	<p>During 2020–21 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 property assets • develop and manage the NCA's visitor services and attractions • foster an awareness of Canberra's role as Australia's National Capital. 	
Performance information		
Year	Performance criteria	2019-20 Actual Achievements/Targets
2019-20	<p>Percentage of works approval applications assessed against the National Capital Plan within 15 working days</p> <p>Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA</p>	<p>Target met 75%</p> <p>Target met 90%</p>
2020-21	<p>Percentage of works approval applications assessed against the National Capital Plan within 15 working days</p> <p>Percentage of surveyed visitors satisfied with the National Capital Exhibition and other attractions managed by the NCA</p>	<p>75%</p> <p>90%</p>
2021-22 and beyond	As per 2020-21	As per 2020-21
Purposes	To fulfil the NCA's statutory functions and purposes and better inform and educate the community about the importance of Canberra as the National Capital.	

Program 1.2 – To facilitate the proper management and enhancement of National Land.		
Delivery	During 2020–21 and the forward years the NCA will: <ul style="list-style-type: none"> • 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 robust asset maintenance plans that address the severity of asset conditions. 	
Performance information		
Year	Performance criteria	2019-20 Actual Achievements/Targets
2019-20	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	Target met 90% Target met 90%
2020-21	Percentage of assets identified as requiring capital improvement addressed in line with the asset management plan Percentage of building, civil infrastructure, open space, lake and dam maintenance issues resolved within required timeframes	90% 90%
2021-22 and beyond	As per 2020-21	As per 2020-21
Purposes	To facilitate the proper management and enhancement of National Land.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the NCA's finances for the 2020-21 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 comprehensive income statement

The NCA reported an operating loss of \$0.7 million in 2019-20, adjusted for depreciation and amortisation expenses. The loss reflects the impacts of the COVID-19 pandemic, which affected the NCA's own source revenue from March 2020.

The NCA is budgeting for a break-even operating result in 2020-21 and the forward years. Total revenue from Government in 2020-21 remains relatively consistent compared to 2019-20. Revenue from other sources principally reflects the recovery of costs for the provision of services, revenue from events and rental income.

Budgeted departmental balance sheet

The NCA's departmental net asset position in 2019-20 increased due to additional capital funding received through the Public Service Modernisation Agency Sustainability Fund for business and ICT transformation and improvements to NCA managed buildings. From 2020-21 levels of departmental capital funding return to the lower pre-Modernisation funding amounts.

Schedule of budgeted income and expenses administered on behalf of Government

In 2020-21, the NCA will receive appropriation of \$15.7 million for supplier expenses including operating expenses associated with the administration of the pay parking program and the insurance premium for risks associated with assets on National Land. This is lower than the 2019-20 appropriation which included \$3.1 million for the 2018-19 MYEFO measure *National Capital Authority – capital renewal*.

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.

Schedule of budgeted assets and liabilities administered on behalf of the Government

In 2020-21, the NCA will receive appropriation of \$17.2 million for activities it administers on behalf of the Government. This appropriation is directly linked to the

administered capital budget and will be used to replace and upgrade existing administered assets.

The reduction in NCA's administered net asset position in 2020-21 and forward years is largely due to higher accumulated depreciation expenses on capital assets compared to capital funding received to replace and upgrade those assets.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	6,916	6,767	6,769	6,985	7,175
Suppliers	5,832	5,754	5,303	5,093	5,045
Depreciation and amortisation	1,358	1,424	1,088	1,100	1,245
Finance costs	9	3	3	-	-
Impairment loss on financial instruments	23	-	-	-	-
Write-down and impairment of assets	16	-	-	-	-
Total expenses	14,154	13,948	13,163	13,178	13,465
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,885	2,494	2,494	2,660	2,775
Other sources of non-taxation revenue	56	50	50	50	50
Total own-source revenue	1,941	2,544	2,544	2,710	2,825
Net (cost of)/contribution by services	(12,213)	(11,404)	(10,619)	(10,468)	(10,640)
Revenue from Government	10,419	10,323	9,531	9,368	9,395
Surplus/(Deficit) attributable to the Australian Government	(1,794)	(1,081)	(1,088)	(1,100)	(1,245)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	(85)	-	-	-	-
Total comprehensive income/(loss)	(85)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(1,879)	(1,081)	(1,088)	(1,100)	(1,245)

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

Note: Impact of net cash appropriation arrangements					
	2019-20	2020-21	2021-22	2022-23	2023-24
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(844)	-	-	-	-
Plus: depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	1,027	1,093	1,088	1,100	1,245
Plus: depreciation right-of-use assets ^(b)	331	331	-	-	-
Less: principal repayments - leased assets ^(b)	(323)	(343)	-	-	-
Total comprehensive income/(loss) - as per Statement of Comprehensive income	(1,879)	(1,081)	(1,088)	(1,100)	(1,245)

- (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.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	191	191	191	191	191
Trade and other receivables	7,040	7,040	7,040	7,040	7,040
Total financial assets	7,231	7,231	7,231	7,231	7,231
Non-financial assets					
Land and buildings	10,516	9,636	9,097	8,987	8,337
Property, plant and equipment	2,430	2,413	2,388	2,334	2,754
Intangibles	3,528	3,664	3,800	3,526	3,176
Heritage and cultural assets	202	200	198	193	188
Other non-financial assets	55	55	55	55	55
Total non-financial assets	16,731	15,968	15,538	15,095	14,510
Total assets	23,962	23,199	22,769	22,326	21,741
LIABILITIES					
Payables					
Suppliers	1,070	1,070	1,070	1,070	1,070
Other payables	3,157	3,157	3,157	3,157	3,157
Total payables	4,227	4,227	4,227	4,227	4,227
Interest bearing liabilities					
Leases	339	(4)	(4)	(4)	(4)
Total interest bearing liabilities	339	(4)	(4)	(4)	(4)
Provisions					
Employee provisions	2,012	2,012	2,012	2,012	2,012
Total provisions	2,012	2,012	2,012	2,012	2,012
Total liabilities	6,578	6,235	6,235	6,235	6,235
Net assets	17,384	16,964	16,534	16,091	15,506
EQUITY					
Contributed equity	15,573	16,234	16,892	17,549	18,209
Reserves	9,544	9,544	9,544	9,544	9,544
Retained surplus/(accumulated deficit)	(7,733)	(8,814)	(9,902)	(11,002)	(12,247)
Total equity	17,384	16,964	16,534	16,091	15,506

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(7,733)	9,544	15,573	17,384
Adjusted opening balance	(7,733)	9,544	15,573	17,384
Comprehensive income				
Surplus/(deficit) for the period	(1,081)	-	-	(1,081)
Total comprehensive income	(1,081)	-	-	(1,081)
of which:				
Attributable to the Australian Government	(1,081)	-	-	(1,081)
Transactions with owners				
Contribution by owners				
Departmental Capital Budget (DCBs)	-	-	661	661
Sub-total transactions with owners	-	-	661	661
Estimated closing balance as at 30 June 2021	(8,814)	9,544	16,234	16,964
Closing balance attributable to the Australian Government	(8,814)	9,544	16,234	16,964

Prepared on Australian Accounting Standards basis

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,416	10,323	9,531	9,368	9,395
Sale of goods and rendering of services	2,248	2,494	2,494	2,660	2,775
Net GST received	888	-	-	-	-
Other	123	-	-	-	-
Total cash received	16,675	12,817	12,025	12,028	12,170
Cash used					
Employees	6,308	6,767	6,769	6,985	7,175
Suppliers	7,100	5,707	5,256	5,043	4,995
Total cash used	13,408	12,474	12,025	12,028	12,170
Net cash from/(used by) operating activities	3,267	343	-	-	-
INVESTING ACTIVITIES					
Cash received					
Contributions revenue	300	-	-	-	-
Total cash received	300	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	2,919	661	658	657	660
Total cash used	2,919	661	658	657	660
Net cash from/(used by) investing activities	(2,619)	(661)	(658)	(657)	(660)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,064	661	658	657	660
Total cash received	3,064	661	658	657	660
Cash used					
Principal payments of lease liabilities	323	343	-	-	-
Total cash used	323	343	-	-	-
Net cash from/(used by) financing activities	2,741	318	658	657	660
Net increase/(decrease) in cash held	3,389	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	112	191	191	191	191
Cash to Official Public Account	(3,310)	-	-	-	-
Cash and cash equivalents at the end of the reporting period	191	191	191	191	191

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	2,161	661	658	657	660
Total new capital appropriations	2,161	661	658	657	660
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,161	661	658	657	660
Total items	2,161	661	658	657	660
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - DCB ^(a)	2,919	661	658	657	660
Total	2,919	661	658	657	660
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,919	661	658	657	660
Total cash used to acquire assets	2,919	661	658	657	660

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural assets \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2020					
Gross book value	10,185	2,430	202	4,987	17,804
Gross book value - ROU assets	662	-	-	-	662
Accumulated depreciation/amortisation and impairment	-	-	-	(1,459)	(1,459)
Accumulated depreciation/amortisation and impairment - ROU assets	(331)	-	-	-	(331)
Opening net book balance	10,516	2,430	202	3,528	16,676
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	90	273	20	278	661
Total additions	90	273	20	278	661
Other movements					
Depreciation/amortisation expense	(639)	(290)	(22)	(142)	(1,093)
Depreciation/amortisation on ROU assets	(331)	-	-	-	(331)
Total other movements	(970)	(290)	(22)	(142)	(1,424)
As at 30 June 2021					
Gross book value	10,275	2,703	222	5,265	18,465
Gross book value - ROU assets	662	-	-	-	662
Accumulated depreciation/amortisation and impairment	(639)	(290)	(22)	(1,601)	(2,552)
Accumulated depreciation/amortisation and impairment - ROU assets	(662)	-	-	-	(662)
Closing net book balance	9,636	2,413	200	3,664	15,913

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	18,540	15,700	16,095	16,895	16,944
Depreciation and amortisation ^(a)	23,398	24,678	24,678	24,592	24,647
Write-down and impairment of assets	435	2,000	2,000	2,000	2,000
Total expenses administered on behalf of Government	42,373	42,378	42,773	43,487	43,591
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	22,416	26,654	27,532	28,409	29,312
Other revenue	372	10	10	10	12
Total non-taxation revenue	22,788	26,664	27,542	28,419	29,324
Total own-source revenues administered on behalf of Government	22,788	26,664	27,542	28,419	29,324
Total own-source income administered on behalf of Government	22,788	26,664	27,542	28,419	29,324
Net (cost of)/contribution by services	(19,585)	(15,714)	(15,231)	(15,068)	(14,267)
Surplus/(Deficit)	(19,585)	(15,714)	(15,231)	(15,068)	(14,267)

(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.

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	75	75	75	75	75
Receivables	1,841	1,841	1,841	1,841	1,841
Total financial assets	1,916	1,916	1,916	1,916	1,916
Non-financial assets					
Land and buildings	488,516	488,311	488,092	487,894	487,144
Property, plant and equipment	421,149	412,139	402,980	387,538	376,639
Heritage and cultural assets	54,370	54,105	53,840	56,040	55,240
Intangibles	3,566	3,552	3,538	4,493	4,443
Total non-financial assets	967,601	958,107	948,450	935,965	923,466
Total assets administered on behalf of Government	969,517	960,023	950,366	937,881	925,382
LIABILITIES					
Payables					
Suppliers	8,992	8,992	8,992	8,992	8,992
Other payables	21,051	21,051	21,051	21,051	21,051
Total payables	30,043	30,043	30,043	30,043	30,043
Total liabilities administered on behalf of Government	30,043	30,043	30,043	30,043	30,043
Net assets/(liabilities)	939,474	929,980	920,323	907,838	895,339

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	25,709	26,654	27,532	28,409	29,312
Other	188	10	10	10	12
Total cash received	25,897	26,664	27,542	28,419	29,324
Cash used					
Suppliers	18,855	15,700	16,095	16,895	16,944
Total cash used	18,855	15,700	16,095	16,895	16,944
Net cash from/(used by) operating activities	7,042	10,964	11,447	11,524	12,380
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	17,938	17,184	17,021	14,107	14,148
Total cash used	17,938	17,184	17,021	14,107	14,148
Net cash from/(used by) investing activities	(17,938)	(17,184)	(17,021)	(14,107)	(14,148)
Net increase/(decrease) in cash held	(10,896)	(6,220)	(5,574)	(2,583)	(1,768)
Cash and cash equivalents at the beginning of the reporting period	413	75	75	75	75
Cash from Official Public Account for:					
- Appropriations	36,933	32,884	33,116	31,002	31,092
Total cash from Official Public Account	36,933	32,884	33,116	31,002	31,092
Cash to Official Public Account for:					
- Appropriations	26,375	26,664	27,542	28,419	29,324
Total cash to Official Public Account	26,375	26,664	27,542	28,419	29,324
Cash and cash equivalents at the end of the reporting period	75	75	75	75	75

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	18,368	17,184	17,021	14,107	14,148
Total new capital appropriations	18,368	17,184	17,021	14,107	14,148
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>18,368</i>	<i>17,184</i>	<i>17,021</i>	<i>14,107</i>	<i>14,148</i>
Total items	18,368	17,184	17,021	14,107	14,148
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB ^(a)	18,368	17,184	17,021	14,107	14,148
Total	18,368	17,184	17,021	14,107	14,148
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	18,368	17,184	17,021	14,107	14,148
Total cash used to acquire assets	18,368	17,184	17,021	14,107	14,148

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Prepared on Australian Accounting Standards basis.

Table 3.11: Statement of administered asset movements (Budget year 2020-21)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural assets	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020						
Gross book value	468,447	20,069	421,149	54,370	3,899	967,934
Accumulated depreciation/amortisation	-	-	-	-	(333)	(333)
Opening net book balance	468,447	20,069	421,149	54,370	3,566	967,601
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation ordinary annual services ^(a)	-	490	16,037	626	31	17,184
Total additions	-	490	16,037	626	31	17,184
Other movements						
Depreciation/amortisation expense	-	(695)	(23,047)	(891)	(45)	(24,678)
Other	-	-	(2,000)	-	-	(2,000)
Total other movements	-	(695)	(25,047)	(891)	(45)	(26,678)
As at 30 June 2021						
Gross book value	468,447	20,559	435,186	54,996	3,930	983,118
Accumulated depreciation/amortisation	-	(695)	(23,047)	(891)	(378)	(25,011)
Closing net book balance	468,447	19,864	412,139	54,105	3,552	958,107

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses, ACBs or other operational expenses.

Prepared on Australian Accounting Standards basis.