

NATIONAL CAPITAL AUTHORITY

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NATIONAL CAPITAL AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

On behalf of the Australian Government, the NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory (ACT) that are designated as National Land for the special purpose of Canberra as Australia's National Capital. The NCA 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

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

The Entity Resource Statement details the resourcing for the NCA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: National Capital Authority resource statement — Additional Estimates for 2020-21 as at February 2021

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2020-21
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations ^(b)	7,633	7,122	-	7,122
Departmental appropriations	10,419	10,323	626	10,949
74 external revenue ^(c)	2,478	2,494	-	2,494
Departmental capital budget ^(d)	2,161	661	-	661
Total departmental annual appropriations	22,691	20,600	626	21,226
Total departmental resourcing	22,691	20,600	626	21,226
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	18,064	15,675	1,709	17,384
Administered capital budget ^(e)	18,368	17,184	-	17,184
Annual appropriations - other services - non-operating ^(f)				
Administered assets and liabilities	-	-	1,935	1,935
Total administered annual appropriations	36,432	32,859	3,644	36,503
Total administered special appropriations ^(g)	4	25	-	25
Total administered resourcing	36,436	32,884	3,644	36,528
Total resourcing	59,127	53,484	4,270	57,754
			Actual 2019-20	2020-21
Average staffing level (number)			58	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 Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.
- (b) Estimate at Budget reflects the actual balance carried from previous years for annual appropriations (refer to Note 5.1 Appropriations in the NCA's 2019-20 Annual Report).
- (c) Estimated retained revenue receipts under section 74 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) or Appropriation Bill (No.3) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Administered capital budgets are not separately identified in Appropriation Act (No. 1) or Appropriation Bill (No.3) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

National Capital Authority

- (f) Appropriation Bill (No. 4) 2020-21.
 (g) Repayments not provided for under other appropriations. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into payment and receipt measures, with the affected program identified.

Table 1.2: National Capital Authority 2020-21 measures since Budget

	Program	2020-21 ^(a) \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
Commonwealth Avenue Bridge Upgrade ^(a)	1.2				
Administered payments		3,644	27,805	50,076	47,982
Departmental payments		626	775	780	785
Total		4,270	28,580	50,856	48,767
Total payment measures					
Administered		3,644	27,805	50,076	47,982
Departmental		626	775	780	785
Total		4,270	28,580	50,856	48,767

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

- (a) Measure relates to a decision announced post 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO) statement. The measure was announced on 26 January 2021 by the Deputy Prime Minister and Minister for Infrastructure, Transport and Regional Development, the Hon Michael McCormack MP.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the NCA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget

	Program impacted	2020-21 ^(a) \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Appropriation Bill No. 3					
Administered					
Outcome 1					
Measures					
Commonwealth Avenue Bridge Upgrade ^(a)	1.2	1,709	230	35	35
Changes in Parameters					
Parameter adjustments - operating	1.2	-	-	-	53
Program specific variations	1.2	-	-	-	878
Parameter adjustments - capital	1.2	-	-	-	42
Net impact on appropriations for Outcome 1 (administered)		1,709	230	35	1008
Departmental					
Measures					
Commonwealth Avenue Bridge Upgrade ^(a)	1.1	626	775	780	785
Changes in Parameters					
Parameter adjustments - operating	1.1	-	-	-	28
Parameter adjustments - capital	1.1	-	-	-	2
Net impact on appropriations for Outcome 1 (departmental)		626	775	780	815
Total net impact on appropriations for Outcome 1 (Appropriation Bill No. 3)		2,335	1,005	815	1,823
Appropriation Bill No. 4					
Administered assets and liabilities					
Measures					
Commonwealth Avenue Bridge Upgrade ^(a)	1.2	1,935	27,575	50,041	47,947
Total Administered assets and liabilities		1,935	27,575	50,041	47,947
Total Appropriation Bill No. 4		1,935	27,575	50,041	47,947

(a) Measure relates to a decision announced post 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO) statement. The measure was announced on 26 January 2021 by the Deputy Prime Minister and Minister for Infrastructure, Transport and Regional Development, the Hon Michael McCormack MP.

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the NCA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 available \$'000	2020-21 Budget \$'000	2020-21 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
Administered items					
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	36,432	32,859	34,568	1,709	-
Total	36,432	32,859	34,568	1,709	-
Departmental 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	12,580	10,984	11,610	626	-
Total	12,580	10,984	11,610	626	-
Total Administered and Departmental	49,012	43,843	46,178	2,335	-

Table 1.5: Appropriation Bill (No. 4) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
Non-operating					
Administered assets and liabilities	-	-	1,935	1,935	-
Total non-operating	-	-	1,935	1,935	-
Total other services	-	-	1,935	1,935	-

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The outcome and program structures for the NCA have not changed from those published in the Infrastructure, Transport, Regional Development and Communications 2020–21 PB Statements.

The most recent annual performance statement can be found at:

<https://www.nca.gov.au/about-the-NCA/corporate-documents/annual-reports/annual-report-2019-2020>

2.2 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

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 2.2.1 Budgeted expenses for Outcome 1

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,554	10,949	10,306	10,148	10,208
s74 retained revenue receipts ^(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	14,574	13,938	13,958	14,278
Total expenses for Program 1.1	14,154	14,574	13,938	13,958	14,278

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary Annual Services (Appropriation Act No. 1 and Bill No. 3)	18,536	17,384	16,300	16,905	17,885
Special Appropriations					
Public Governance, Performance and Accountability Act 2013	4	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(c)	23,833	26,678	26,678	26,592	26,647
Total administered expenses	42,373	44,087	43,003	43,522	44,557
Total expenses for Program 1.2	42,373	44,087	43,003	43,522	44,557
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary Annual Services (Appropriation Act No. 1 and Bill No. 3)	18,536	17,384	16,300	16,905	17,885
Special Appropriations					
Public Governance, Performance and Accountability Act 2013	4	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(c)	23,833	26,678	26,678	26,592	26,647
Total administered expenses	42,373	44,087	43,003	43,522	44,557
Departmental expenses					
Departmental appropriation	10,554	10,949	10,306	10,148	10,208
s74 retained revenue receipts ^(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	14,574	13,938	13,958	14,278
Total expenses for Outcome 1	56,527	58,661	56,941	57,480	58,835
Average staffing level (number)					
	2019-20 58	2020-21 61			

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

(a) Departmental 'Expenses not requiring appropriation in the Budget year' is made up of depreciation and amortisation expenses and resources received free of charge.

(b) Administered 'Expenses not requiring appropriation in the Budget year' is made up of depreciation and amortisation expenses and expenses related to the write-down of assets.

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2020-21 Budget. The NCA's detailed performance criteria can be found in the Infrastructure, Transport, Regional Development and Communications 2020-21 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

The NCA does not have any special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the NCA's financial position, as reflected in the budgeted departmental financial statements and administered schedules for 2020-21, is provided below.

Departmental comprehensive income statement

Revenue from Government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends. Revenue from other sources principally reflects the recovery of costs for the provision of services and lease rental income.

The NCA is budgeting for a break-even operating result in 2020-21 and the forward years. Appropriation funding and own-sourced revenue in the current and forward years are relatively consistent.

Budgeted departmental balance sheet

The NCA's departmental net asset position decreases from 2020-21 and in the forward years. In 2019-20 there was 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

Revenue from administered activities primarily includes pay parking, lease revenue on diplomatic land and user charges which are returned in full to the Budget.

In 2020-21, the NCA will receive an appropriation of \$17.4 million for supplier expenses including the operating expenses associated with maintaining the National Estate, the insurance premium for risks associated with assets on National Land, and operating expenses associated with the administration of the pay parking program. The \$17.4 million includes an amount of \$1.7 million as part of the Commonwealth Avenue Bridge Upgrade measure. This project will strengthen the bridge to prevent structural damage, widen the pedestrian pathways and replace the vehicle safety barriers to improve road safety.

Schedule of budgeted assets and liabilities administered on behalf of Government

In 2020–21, the NCA received appropriation of \$17.2 million for activities it administers on behalf of the Government. This appropriation is directly linked to the administered capital works and is used to renew and upgrade existing administered assets.

As part of the Commonwealth Avenue Bridge Upgrade measure, the NCA will also receive \$1.9 million in 2020-21 through Appropriation Bill No. 4 to commence this project.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	6,916	7,278	7,402	7,622	7,816
Suppliers	5,832	5,868	5,445	5,236	5,217
Depreciation and amortisation	1,358	1,424	1,088	1,100	1,245
Impairment loss on financial instruments	23	-	-	-	-
Write-down and impairment of assets	16	-	-	-	-
Finance costs	9	3	3	-	-
Total expenses	14,154	14,574	13,938	13,958	14,278
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)	(12,030)	(11,394)	(11,248)	(11,453)
Revenue from Government	10,419	10,949	10,306	10,148	10,208
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 other comprehensive income	(85)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(1,879)	(1,081)	(1,088)	(1,100)	(1,245)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(844)	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	1,027	1,093	1,088	1,100	1,245
less: depreciation right-of-use assets ^(b)	331	331	-	-	-
plus: 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 Appropriation Act No. 1 or Bill No. 3 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 Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

- (a) Applies to lease arrangements under AASB16 Leases.

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	2,756
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	14,512
Total assets	23,962	23,199	22,769	22,326	21,743
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	15,508
EQUITY					
Contributed equity	15,573	16,234	16,892	17,549	18,211
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	15,508

Prepared on Australian Accounting Standards basis.

Table 3.4: 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				
<i>Contribution by owners</i>				
Departmental Capital Budget (DCBs)	-	-	661	661
Sub-total transactions with owners	-	-	661	661
Closing balance attributable to the Australian Government	(8,814)	9,544	16,234	16,964

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,416	10,949	10,306	10,148	10,208
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	13,443	12,800	12,808	12,983
Cash used					
Employees	6,308	7,278	7,402	7,622	7,816
Suppliers	7,100	5,821	5,398	5,186	5,167
Total cash used	13,408	13,100	12,800	12,808	12,983
Net cash from/(used by) operating activities	3,267	343	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other investing activities	300	-	-	-	-
Total cash received	300	-	-	-	-
Cash used					
Purchase of property plant and equipment and intangibles	2,919	661	658	657	662
Total cash used	2,919	661	658	657	662
Net cash from/(used by) investing activities	(2,619)	(661)	(658)	(657)	(662)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,064	661	658	657	662
Total cash received	3,064	661	658	657	662
Cash used					
Principal Repayments - Leased Assets	323	343	-	-	-
Total cash used	323	343	-	-	-
Net cash from/(used by) financing activities	2,741	318	658	657	662
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 3.6: Departmental capital budget statement (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	662
Total new capital appropriations	2,161	661	658	657	662
<i>Provided for:</i>					
Purchase of non-financial assets	2,161	661	658	657	662
Total items	2,161	661	658	657	662
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB ^(a)	2,919	661	658	657	662
Total	2,919	661	658	657	662
Total purchases	2,919	661	658	657	662
Total cash used to acquire assets	2,919	661	658	657	662

(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 3.7: Statement of asset movements (Budget year 2020–21)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural assets	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	10,185	2,430	202	4,987	17,804
Gross book value - ROU	662	-	-	-	662
Accumulated depreciation/amortisation and impairment	-	-	-	(1,459)	(1,459)
Accumulated depreciation/amortisation and impairment	(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	(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	662	-	-	-	662
Accumulated depreciation/amortisation and impairment	(639)	(290)	(22)	(1,601)	(2,552)
Accumulated depreciation/amortisation and impairment - ROU	(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 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	17,409	16,325	16,930	17,910
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	44,087	43,003	43,522	44,557
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 income administered on behalf of Government	22,788	26,664	27,542	28,419	29,324
Net (cost of)/contribution by services	(19,585)	(17,423)	(15,461)	(15,103)	(15,233)
Surplus/(Deficit)	(19,585)	(17,423)	(15,461)	(15,103)	(15,233)

(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 and Bill 3 equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	414,074	432,490	467,089	504,179
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	960,042	977,960	1,015,516	1,051,006
Total assets administered on behalf of Government	969,517	961,958	979,876	1,017,432	1,052,922
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	931,915	949,833	987,389	1,022,879

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	17,409	16,325	16,930	17,910
Total cash used	18,855	17,409	16,325	16,930	17,910
Net cash from/(used by) operating activities	7,042	9,255	11,217	11,489	11,414
INVESTING ACTIVITIES					
Cash used					
Purchase of property plant and equipment and intangibles	17,938	19,119	44,596	64,148	62,137
Total cash used	17,938	19,119	44,596	64,148	62,137
Net cash from/(used by) investing activities	(17,938)	(19,119)	(44,596)	(64,148)	(62,137)
Net increase/(decrease) in cash held	(10,896)	(9,864)	(33,379)	(52,659)	(50,723)
Cash and cash equivalents at beginning of reporting period	413	75	75	75	75
Cash from Official Public Account for:					
- Appropriations	36,933	36,528	60,921	81,078	80,047
Total cash from Official Public Account	36,933	36,528	60,921	81,078	80,047
Cash to Official Public Account for:					
- Other Transfers	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 end of the reporting period	75	75	75	75	75

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised 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	14,190
Administered assets and liabilities - Act 2 and Bill 4	-	1,935	27,575	50,041	47,947
Total new capital appropriations	18,368	19,119	44,596	64,148	62,137
<i>Provided for:</i>					
Purchase of non-financial assets	18,368	19,119	44,596	64,148	62,137
Total items	18,368	19,119	44,596	64,148	62,137
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	1,935	27,575	50,041	47,947
Funded by capital appropriation - ACB	18,368	17,184	17,021	14,107	14,190
Total	18,368	19,119	44,596	64,148	62,137
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	18,368	19,119	44,596	64,148	62,137
Total cash used to acquire assets	18,368	19,119	44,596	64,148	62,137

Prepared on Australian Accounting Standards basis.

Table 3.12: Schedule 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	17,972	626	31	19,119
Total additions	-	490	17,972	626	31	19,119
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	437,121	54,996	3,930	985,053
Accumulated depreciation/amortisation	-	(695)	(23,047)	(891)	(378)	(25,011)
Closing net book balance	468,447	19,864	414,074	54,105	3,552	960,042

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21 for depreciation/amortisation expenses, ACBs or other operational expenses.

Prepared on Australian Accounting Standards basis.