

Australian Agency for International Development (AusAID)

Agency resources and planned performance

AUSTRALIAN AGENCY FOR INTERNATIONAL DEVELOPMENT (AUSAID)

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AUSTRALIAN AGENCY FOR INTERNATIONAL DEVELOPMENT (AUSAID)

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

AusAID advances the Government's objective of assisting developing countries to reduce poverty in line with Australia's national interest and where we have the capacity to make a difference.

The 2013-14 Budget implements the Government's Comprehensive Aid Policy Framework and emphasises our focus on our neighbours in the Asia Pacific region where around 900 million people still live in poverty.

This year's budget reinforces Australia's commitment to helping countries in our region to achieve the Millennium Development Goals (MDGs). The new measure *Enhancing Australia's commitment to development in the Asia Pacific region* will assist countries in the Asia Pacific achieve the MDGs and ensure sustainability of these development gains beyond 2015. Through this measure we will be targeting reductions in poverty and malnutrition (MDG1), increasing the number of boys and girls with access to a quality basic education (MDG2) and improving maternal health (MDG5).

In addition, the Government has approved funding to continue Australia's support for the Solomon Islands during the transition phase of the Regional Assistance Mission to Solomon Islands by providing renewed funding for key development programs in the Law and Justice and Governance sectors. These activities will form an important part of Australia's bilateral development assistance to the Solomon Islands.

For detail on official development assistance flows, the Comprehensive Aid Policy Framework, and the new measures designed to take forward the Government's development assistance priorities, please refer to the associated budget papers *"Australia's International Development Assistance Program 2013-14, Statement by Minister for Foreign Affairs"* and *"Helping the World's Poor through Effective Aid: Australia's Comprehensive Aid Policy Framework to 2015-16"*.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: AusAID Resource Statement — Budget Estimates for 2013-14 as at Budget May 2013

	Estimate of prior year amounts available in 2013- 14 \$'000	Proposed at Budget 2013- 14 \$'000	Total estimate 2013- 14 \$'000	Actual available appropriation 2012- 13 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	62,001	-	62,001	-
Departmental appropriation ³	-	365,993	365,993	324,191
s31 Relevant agency receipts ⁴	-	300	-	-
Total	62,001	366,293	427,994	324,191
Administered expenses				
Outcome 1 ⁵	1,603,232	4,595,104	6,198,336	3,841,489
Total	1,603,232	4,595,104	6,198,336	3,841,489
Total ordinary annual services	A 1,665,233	4,961,397	6,626,330	4,165,680
Departmental non-operating				
Equity injections ⁶	-	14,523	14,523	15,123
Total	-	14,523	14,523	15,123
Administered non-operating				
Administered assets and liabilities ⁶	507,384	604,144	1,111,528	507,384
Total	507,384	604,144	1,111,528	507,384
Total other services	B 507,384	618,667	1,126,051	522,507
Total available annual appropriations	2,172,617	5,580,064	7,752,381	4,688,187
Special appropriations	-	-	-	-
Total special appropriations	C -	-	-	-
Total appropriations excluding Special Accounts	2,172,617	5,580,064	7,752,381	4,688,187

Table 1.1: AusAID Resource Statement — Budget Estimates for 2013-14 as at Budget May 2013 (continued)

	Estimate of prior + year amounts available in 2013- 14 \$'000	Proposed at Budget = 2013- 14 \$'000	Total estimate 2013- 14 \$'000	Actual available appropriation 2012- 13 \$'000
Special Accounts				
Opening balance ⁷	136,722	-	136,722	-
Non-appropriation receipts to Special Accounts	-	5,000	5,000	-
Total Special Account	D 136,722	5,000	141,722	-
Total resourcing A+B+C+D				
Total net resourcing for AusAID	2,309,339	5,585,064	7,894,103	4,688,187

1 Appropriation Bill (No.1) 2013-14.

2 Estimated adjusted balance carried forward from previous year.

3 Includes an amount of \$12.242m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts — estimate.

5 Includes an amount of \$2.505m in 2013-14 for the Administered Capital Budget (refer to table 3.2.10 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

6 Appropriation Bill (No.2) 2012-13.

7 Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for other Government and Non-agency Bodies accounts (SOG), or Services for Other Entities and Trust Monies Special Accounts (SOETM)). For further information on special accounts see Table 3.1.2.

Note: Estimated adjusted balance carried forward from previous years for Administered Annual Appropriation and Administered Assets and liabilities relates to amounts appropriated in a previous year for multilateral replenishments. The full amount of these replenishments are appropriated in the year the commitment is entered into, with cash payments usually made over a nine to ten year period.

Reader note: All figures are GST exclusive.

1.3 BUDGET MEASURES

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

Table 1.2: Agency 2013-14 Budget measures

Part 1: Measures announced since the 2012-13 MYEFO

	Program	2012-13	2013-14	2014-15	2015-16	2016-17
		\$'000	\$'000	\$'000	\$'000	\$'000
Expense measures						
Official development assistance - Enhancing Australia's Commitment to Development in the Asia-Pacific Region ¹						
Administered expenses	1.1, 1.2, 1.3, 1.6	-	11,000	-	-	124,500
Departmental expenses	DS	-	1,163	-	-	-
Total		-	12,163	-	-	124,500
Regional Assistance Mission to Solomon Islands - transition ²						
Administered expenses	1.1	-	-	-	30,000	30,000
Departmental expenses	DS	-	-	-	6,780	6,912
Total		-	-	-	36,780	36,912
Official development assistance - Australian Membership of the African Development Bank Group						
Administered expenses	1.5	-	-	nfp	nfp	nfp
Total		-	-	nfp	nfp	nfp
Australia in the Asian Century - Asian Century Awards						
Administered expenses	1.3	-	-	-	-	-
Departmental expenses	DS	-	-	-	-	-
Total		-	-	-	-	-
Official development assistance - Enterprise Resource Planning system						
Administered expenses	1.3	-	(1,501)	-	-	-
Total		-	(1,501)	-	-	-
Targeted savings - public service efficiencies						
Departmental expenses	DS	-	(712)	(1,043)	(1,151)	(1,035)
Total		-	(712)	(1,043)	(1,151)	(1,035)
Official development assistance - Deferring Australia's Growth Target						
Administered expenses	all	-	-	(326,502)	(688,160)	(906,500)
Total		-	-	(326,502)	(688,160)	(906,500)

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Agency 2013-14 Budget measures (cont)

	Program	2012-13	2013-14	2014-15	2015-16	2016-17
		\$'000	\$'000	\$'000	\$'000	\$'000
Expense measures (cont)						
Official development assistance - offsetting savings						
Administered expenses	all	-	(56,933)	(97,766)	(41,719)	(42,156)
Departmental expenses	DS	(42)	-	-	-	-
Total		(42)	(56,933)	(97,766)	(41,719)	(42,156)
Total expense measures						
Administered		-	(47,434)	(424,268)	(699,879)	(794,156)
Departmental		(42)	451	(1,043)	5,629	5,877
Capital measures						
Official development assistance - Enhancing Australia's Commitment to Development in the Asia-Pacific Region ³						
Departmental	DS	-	350	-	-	-
Total		-	350	-	-	-
Regional Assistance Mission to Solomon Islands - transition ⁴						
Departmental	DS	-	-	-	-	-
Total		-	-	-	-	-
Official development assistance - Australian Membership of the African Development Bank Group						
Administered	1.5	-	-	nfp	nfp	nfp
Total		-	-	nfp	nfp	nfp
Official development assistance - Enterprise Resource Planning system						
Departmental	DS	-	1,501	-	-	-
Total		-	1,501	-	-	-
Nairobi Chancery - construction						
Departmental	DS	-	11	56	45	372
Total		-	11	56	45	372
Total capital measures						
Administered		-	-	-	-	-
Departmental		-	1,862	56	45	372
Total		-	1,862	56	45	372

Prepared on a Government Finance Statistics (fiscal) basis.

1 This measure includes \$253.2 million absorbed from within existing AusAID resources.

2 This measure includes \$79.0 million absorbed from within existing AusAID resources.

3 This measure includes \$0.7 million absorbed from within existing AusAID resources.

4 This measure includes \$7.7 million absorbed from within existing AusAID resources.

Refer to 2013-14 Budget Paper 2 for further detail on the above measures.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

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 agencies achieve the intended results of their outcome statements. Agencies 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, specifying the performance indicators and targets used to assess and monitor the performance of AusAID in achieving Government outcomes.

Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest

Outcome 1 Strategy

As highlighted in the Strategic Direction Statement for the Agency, AusAID will, in 2013-14, advance the Government's objective of assisting developing countries to reduce poverty in line with Australia's national interest where we have the capacity to make a difference.

Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for outcome 1, by program.

Table 2.1: Budgeted Expenses for Outcome 1

Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Program 1.1: Official Development Assistance - PNG & Pacific		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	923,727	943,663
Other services (Appropriation Bill No. 2)	3,970	4,054
Total for Program 1.1	927,697	947,717
Program 1.2: Official Development Assistance - East Asia		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	947,911	1,113,375
Total for Program 1.2	947,911	1,113,375
Program 1.3: Official Development Assistance - Africa, South and Central Asia, Middle East and Other		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	999,698	1,159,921
Expenses not requiring appropriation in the Budget year	2,713	1,507
Special Accounts	5,000	5,000
Total for Program 1.3	1,007,411	1,166,428
Program 1.4: Official Development Assistance - Emergency, Humanitarian and Refugee Program		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	293,806	383,900
Total for Program 1.4	293,806	383,900
Program 1.5: Official Development Assistance - Multilateral Replenishments		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	125,854	373,180
Expenses not requiring appropriation in the Budget year	433,415	520,090
Other services (Appropriation Bill No. 2)	503,414	600,090
Total for Program 1.5	1,062,683	1,493,360
Program 1.6: Official Development Assistance - UN Commonwealth and Other International Organisations		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	364,530	396,271
Total for Program 1.6	364,530	396,271
Program 1.7: Official Development Assistance - NGO, Volunteer and Community Programs		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	179,301	222,289
Total for Program 1.7	179,301	222,289

Table 2.1: Budgeted Expenses for Outcome 1

	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Program Support		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1) ¹	316,990	354,051
Expenses not requiring appropriation in the Budget year ²	16,785	20,850
Total for Program Support	333,775	374,901
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	3,834,827	4,592,599
Other services (Appropriation Bill No. 2)	507,384	604,144
Special Accounts	5,000	5,000
Expenses not requiring appropriation in the Budget year	436,128	521,597
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1) ¹	316,990	354,051
Expenses not requiring appropriation in the Budget year ²	16,785	20,850
Total expenses for Outcome 1	5,117,114	6,098,241
	2012-13	2013-14
Average Staffing Level (number)	1,944	1,982

1 Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s31)'.
2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expense and Audit fees.

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

Contributions to Outcome 1

The performance of the aid program, and of AusAID, is measured by the effective delivery of tangible results. The purpose of the aid program is to help people overcome poverty. Consistent with the Millennium Development Goals, investments are guided by five strategic goals which are:

- saving lives;
- promoting opportunities for all;
- sustainable economic development;
- effective governance; and
- humanitarian and disaster preparedness and response.

Helping the World's Poor through Effective Aid: Australia's Comprehensive Aid Policy Framework to 2015-16, contains a four-year budget strategy aligned to a set of key results to be achieved by 2015-16.

Further detail on AusAID's approach to performance reporting is contained in the aid program's Performance Management and Evaluation Policy, available on www.aisaid.gov.au.

Program 1.1 Official Development Assistance – PNG & Pacific
Program 1.1 objective and deliverables
To assist developing countries in PNG and the Pacific region to reduce poverty and achieve sustainable development.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	923,727	943,663	1,053,143	1,233,273	1,351,737
Administered item (Bill 2)	3,970	4,054	-	-	-
Total program expenses	927,697	947,717	1,053,143	1,233,273	1,351,737

Key Performance Indicators
Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework’s headline results.
Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework’s headline results.

Program 1.2 Official Development Assistance – East Asia
Program 1.2 objective and deliverables
To assist developing countries in the East Asia region to reduce poverty and achieve sustainable development.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	947,911	1,113,375	1,263,243	1,396,845	1,543,188
Total program expenses	947,911	1,113,375	1,263,243	1,396,845	1,543,188

Program 1.2 Key Performance Indicators
Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework’s headline results.
Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework’s headline results.

Program 1.3 Official Development Assistance – Africa, South and Central Asia, Middle East and Other

Program 1.3 objective and deliverables

To assist developing countries in Africa, South and Central Asia and the Middle East to reduce poverty and achieve sustainable development.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	999,698	1,159,921	1,271,909	1,558,881	1,788,175
Expenses not requiring appropriation in the budget year	2,713	1,507	1,507	1,507	1,489
Special Account Expenses:					
Services for other Governments and non agency bodies	5,000	5,000	5,000	5,000	5,000
Total program expenses	1,007,411	1,166,428	1,278,416	1,565,388	1,794,664

Program 1.3 Key Performance Indicators

Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.

Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Program 1.4 Official Development Assistance – Emergency, Humanitarian and Refugee Program

Program 1.4 objective and deliverables

To assist developing countries respond to emergencies and assist refugees.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	293,806	383,900	446,300	595,080	629,850
Total program expenses	293,806	383,900	446,300	595,080	629,850

Program 1.4 Key Performance Indicators

Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.

Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Program 1.5 Official Development Assistance – Multilateral Replenishments

Program 1.5 objective and deliverables

To assist developing countries through contributions to multilateral organisations.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	125,854	373,180	212,475	-	553,452
Expenses not requiring appropriation in the budget year	433,415	520,090	181,324	-	1,064,335
Administered item (Bill 2)	503,414	600,090	221,234	-	1,234,587
Total program expenses	1,062,683	1,493,360	615,033	-	2,852,374

Program 1.5 Key Performance Indicators

Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.

Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Program 1.6 Official Development Assistance – UN, Commonwealth and Other International Organisations

Program 1.6 objective and deliverables

To assist developing countries through contributions to UN, Commonwealth and other international organisations.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	364,530	396,271	396,279	493,583	544,207
Total program expenses	364,530	396,271	396,279	493,583	544,207

Program 1.6 Key Performance Indicators

Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.

Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Program 1.7 Official Development Assistance – NGO, Volunteer and Community Programs

Program 1.7 objective and deliverables

To assist developing countries through contributions to NGO, Volunteer and Community programs.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item (Bill 1)	179,301	222,289	241,629	258,661	281,982
Total program expenses	179,301	222,289	241,629	258,661	281,982

Program 1.7 Key Performance Indicators

Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.

Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Departmental Support: Outcome 1

Program objective

To support the implementation and management of Australia's International Aid program.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual departmental expenses:					
Departmental item (Bill 1)	316,990	354,051	336,733	343,721	349,132
Expenses not requiring appropriation in the Budget year	16,785	20,850	17,307	16,755	16,759
Total program expenses	333,775	374,901	354,040	360,476	365,891

Departmental Support Key Performance Indicators

Implementation of the Comprehensive Aid Policy Framework, including achievement of results under Tier 3 of the CAPF Results Framework, and production of the Annual Review of Aid Effectiveness.

Implementation of the Performance Management and Evaluation Policy.

Outcome 2: Australia's national interest advanced by implementing a partnership between Australia and Indonesia for reconstruction and development

Outcome 2 Strategy

AusAID's second outcome reflects the Government's commitment to the Australia-Indonesia Partnership for Reconstruction and Development (AIPRD). The AIPRD is part of the overall Australian official development assistance program managed by AusAID.

The AIPRD is funded through \$500 million in grants and \$500 million in highly concessional loan funds held in two special accounts. All AIPRD funds have been committed to high priority reconstruction and development activities currently being implemented in Indonesia.

Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for outcome 2, by program.

Outcome 2: Australia's national interest advanced by implementing a partnership between Australia and Indonesia for reconstruction and development	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Program 2.1: East Asia		
AIPRD grant special account ¹	3,787	-
AIPRD loans special account ¹	30,000	30,000
Total for Program 2.1	33,787	30,000
Outcome 2 Totals by appropriation type		
AIPRD grant special account ¹	3,787	-
AIPRD loans special account ¹	30,000	30,000
Total expenses for Outcome 2	33,787	30,000

1. This reflects the amount of funding to be disbursed on a cash basis, not an expense basis.

Contributions to Outcome 2

Program 2.1 Official Development Assistance – East Asia
Program 2.1 objective and deliverables
To continue to assist Indonesia in reconstruction and development post the 2004 Tsunami.

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
Annual administered expenses:					
Special Account Expenses:					
AIPRD grants special account ¹	3,787	-	-	-	-
AIPRD loans special account ¹	30,000	30,000	30,513	-	-
Total program expenses	33,787	30,000	30,513	-	-

This reflects the amount of funding to be disbursed on a cash basis, not an expense basis.

Program 2.1 Key Performance Indicators
Significant development results, including under Tier 2 of the Comprehensive Aid Policy Framework's headline results.
Demonstrated organisational effectiveness, including performance against Tier 3 of the Comprehensive Aid Policy Framework's headline results.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2013-14 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. Table 3.1.1 shows the movement of administered funds approved between years.

Table 3.1.1 is not included here as there has been no movement of administered funds between years for AusAID.

3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by AusAID.

Table 3.1.2: Estimates of Special Account Flows and Balances

		Opening balance 2013-14 2012-13	Receipts 2013-14 2012-13	Payments 2013-14 2012-13	Adjustments 2013-14 2012-13	Closing balance 2013-14 2012-13
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other entities and Trust Moneys - AusAID Special Account <i>Financial Management and Accountability Act 1997 s20 FMA Act Det 2011/05</i>	1	12,422 12,422	5,000 5,000	5,000 5,000	- -	12,422 12,422
Australia-Indonesia Partnership for Reconstruction and Development (Grants) Special Account (A) <i>Financial Management and Accountability Act 1997 s20 FMA Act Det 2005/02</i>	2	- 3,787	- -	- 3,787	- -	- -
Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account (A) <i>Financial Management and Accountability Act 1997 s20 FMA Act Det 2005/03</i>	2	90,513 120,513	- -	30,000 30,000	- -	60,513 90,513
Total Special Accounts 2013-14 Budget estimate		102,935	5,000	35,000	-	72,935
<i>Total Special Accounts 2012-13 estimate actual</i>		136,722	5,000	38,787	-	102,935

(A) = Administered
(D) = Departmental

3.1.3 Australian Government Indigenous Expenditure

Outcome	Appropriations				Other \$'000	Total \$'000	Program
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
	AusAID						
Outcome 1							
Departmental 2013-14	200	-	-	200	-	200	DS
Departmental 2012-13	200	-	-	200	-	200	DS
Total outcome 2013-14	200	-	-	200	-	200	DS
Total outcome 2012-13	200	-	-	200	-	200	DS
Total AGIE 2013-14	200	-	-	200	-	200	DS
Total AGIE 2012-13	200	-	-	200	-	200	DS

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in Agency Resourcing and Financial Statements

In accordance with the Government Finance Statistics provided by the Australian Bureau of Statistics, the budgeted financial statements do not recognise concessionality and the associated discounting of concessional loans. Australian Accounting Standards require concessional loans to reflect a market related rate of interest and be discounted over the loan maturity period. AusAID has three programs that are affected by this treatment:

Asian Development Fund replenishments – investment component;

International Development Association replenishments – investment component;

African Development Fund replenishments – investment component.

The investment component does not impact on the fiscal or underlying cash balances, as the provision of a loan only affects the composition of the Australian Government investment in financial assets.

3.2.2 Analysis of Budgeted Financial Statements

Budgeted departmental income statement

This statement provides a picture of the expected financial results for AusAID by identifying full accrual expenses and revenue.

Total income in 2013–14 is estimated to be \$353.8 million, an increase of \$37.0 million from the 2012–13 estimated actual.

Total expenses in 2013–14 are estimated to be \$374.9 million.

Budgeted departmental balance sheet

This statement shows the expected financial position of AusAID. It enables decision makers to track the management of AusAID's assets and liabilities.

AusAID's most significant liability continues to be accrued employee entitlements, as a result of accruing leave entitlements. In 2013–14 this is estimated at \$51.8 million.

Budgeted departmental statement of cash flows

This statement shows the budgeted cash flows. It provides information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental statement of changes in equity – summary of movement

This statement shows changes in equity resulting from the net impact of movements in accumulated results, asset revaluation and other reserves, and contributed equity. Total equity in 2013-14 is estimated to be \$75.2 million.

Schedule of Administered Activity

Schedule of budgeted income and expenses administered on behalf of government

This schedule identifies the main revenues and expenses relating to the Australian Government's official development assistance program administered by AusAID.

In 2013-14 AusAID will receive administered appropriation of \$4,595.1 million (excluding capital funding) for programs administered on behalf of the Government, representing an increase of \$756.1 million from the 2012-13 Budget.

Administered expenses for 'International Development Assistance' are budgeted at \$4,070.4 million, an increase of \$726.0 million from the 2012-13 estimated actual.

Administered expenses for 'Other – International Development Assistance program' are budgeted at \$396.3 million, an increase of \$31.7 million from the 2012-13 estimated actual. This program includes payments made to UN, Commonwealth and Other International Organisations.

The expenses 'Concessional loan discount' relates to the discounting of the Australia Indonesia Partnerships for Reconstruction and Development (AIPRD) loans.

The expenses 'Concessional investment discount' relate to the discounting of the investment components of the replenishments for the International Development Association (IDA), the Asian Development Fund (ADF) and the African Development Fund (AfDF).

Schedule of budgeted assets and liabilities administered on behalf of Government

This schedule shows the administered assets and liabilities administered on behalf of the Government.

Administered assets are budgeted to total \$4,410.1 million by 30 June 2014, up from \$3,689.0 million 2012-13 estimated actual. This is mainly due to new multilateral replenishments being entered into.

Administered liabilities are estimated to total \$2,861.9 million by 30 June 2014, up from \$2,178.6 million 2012-13 estimated actual. This is primarily due to new multilateral replenishments being entered into.

3.2.3 Budgeted financial statements tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)
for the period ended 30 June**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	192,736	224,105	212,054	216,896	224,128
Suppliers	124,383	130,079	124,979	127,125	125,304
Depreciation and amortisation	16,656	20,717	17,168	16,612	16,612
Total expenses	333,775	374,901	354,201	360,633	366,044
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	231	300	300	300	300
Total own-source revenue	231	300	300	300	300
Gains					
Other	129	133	139	143	147
Total gains	129	133	139	143	147
Total own-source income	360	433	439	443	447
Net cost of services	333,415	374,468	353,762	360,190	365,597
Revenue from Government	316,759	353,751	336,594	343,578	348,985
Surplus (Deficit) attributable to the Australian Government	(16,656)	(20,717)	(17,168)	(16,612)	(16,612)
Total comprehensive income (loss)	(16,656)	(20,717)	(17,168)	(16,612)	(16,612)
Total comprehensive income (loss) attributable to the Australian Government	(16,656)	(20,717)	(17,168)	(16,612)	(16,612)
Note: Impact of Net Cash Appropriation Arrangements					
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations.	(16,656)	(20,717)	(17,168)	(16,612)	(16,612)
plus depreciation/amortisation expenses previously funded through revenue appropriations	16,656	20,717	17,168	16,612	16,612
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted Departmental Balance Sheet
(as at 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	336	336	336	336	336
Trade and other receivables	62,001	62,897	63,832	64,075	64,319
Total financial assets	62,337	63,233	64,168	64,411	64,655
Non-financial assets					
Leasehold improvements	27,531	28,160	25,485	21,806	18,127
Infrastructure, plant and equipment	33,282	38,263	35,817	33,108	30,621
Intangibles	7,199	7,635	6,857	6,877	6,897
Other non-financial assets	8,856	8,856	8,856	8,856	8,856
Total non-financial assets	76,868	82,914	77,015	70,647	64,501
Total assets	139,205	146,147	141,183	135,058	129,156
LIABILITIES					
Payables					
Other payables	7,188	12,982	13,742	13,808	13,872
Total payables	7,188	12,982	13,742	13,808	13,872
Provisions					
Employee provisions	51,337	51,850	51,902	51,954	52,006
Other provisions	6,148	6,160	6,284	6,409	6,537
Total provisions	57,485	58,011	58,186	58,363	58,543
Total liabilities	64,673	70,993	71,928	72,171	72,415
Net assets	74,532	75,154	69,255	62,887	56,741
EQUITY*					
Parent entity interest					
Contributed equity	87,212	113,977	125,246	135,490	145,956
Reserves	626	626	626	626	626
Retained surplus (accumulated deficit)	(18,816)	(39,449)	(56,617)	(73,229)	(89,841)
Total parent entity interest	69,022	75,154	69,255	62,887	56,741
Total Equity	74,532	75,154	69,255	62,887	56,741

* 'Equity' is the residual interest in assets after deduction of liabilities.
Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity —
Summary of Movement (Budget Year 2013-14)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	(18,816)	626	-	87,212	69,022
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(18,816)	626	-	87,212	69,022
Comprehensive income					
Other comprehensive income	(20,633)	-	-	-	(20,633)
Surplus (deficit) for the period	-	-	-	-	-
Total comprehensive income	(20,633)	-	-	-	(20,633)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	14,523	14,523
Departmental Capital Budget (DCBs)	-	-	-	12,242	12,242
Sub-total transactions with owners	-	-	-	26,765	26,765
Estimated closing balance as at 30 June 2014	(39,449)	626	-	113,977	75,154
Closing balance attributable to the Australian Government	(39,449)	626	-	113,977	75,154

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	315,195	352,991	335,902	343,578	348,985
Sale of goods and rendering of services	-	-	-	-	-
Net GST received	5,689	5,831	5,977	6,126	6,280
Total cash received	320,884	358,822	341,879	349,704	355,265
Cash used					
Employees	191,172	218,946	211,364	216,896	224,128
Suppliers	129,712	139,876	130,515	132,808	131,137
Total cash used	320,884	358,822	341,879	349,704	355,265
Net cash from (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of infrastructure, plant equipment and intangibles	22,513	26,765	11,269	10,244	10,466
Total cash used	22,513	26,765	11,269	10,244	10,466
Net cash from (used by) investing activities	(22,513)	(26,765)	(11,269)	(10,244)	(10,466)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,123	14,523	1,546	435	412
Departmental Capital Budget	7,390	12,242	9,723	9,809	10,054
Total cash received	22,513	26,765	11,269	10,244	10,466
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) financing activities	22,513	26,765	11,269	10,244	10,466
Net increase (decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	336	336	336	336	336
Cash and cash equivalents at the end of the reporting period	336	336	336	336	336

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	7,390	12,242	9,723	9,809	10,054
Equity injections - Bill 2	15,123	14,523	1,546	435	412
Total new capital appropriations	22,513	26,765	11,269	10,244	10,466
Provided for:					
Purchase of non-financial assets	22,513	26,765	11,269	10,244	10,466
Total Items	22,513	26,765	11,269	10,244	10,466
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	15,123	14,523	1,546	435	412
Funded by capital appropriation - DCB ²	7,390	12,242	9,723	9,809	10,054
Funded internally from departmental resources	-	-	-	-	-
TOTAL	22,513	26,765	11,269	10,244	10,466
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	22,513	26,765	11,269	10,244	10,466
Total cash used to acquire assets	22,513	26,765	11,269	10,244	10,466

Prepared on Australian Accounting Standards basis.

1 Includes both current and prior Bill 2/4/6 appropriations and special capital appropriations.

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

Table 3.2.6: Statement of Asset Movements (2013-14)

	Other property, plant and equipment \$'000	L&B, IP&E \$'000	Other \$'000	Total \$'000
As at 1 July 2013				
Gross book value	38,271	56,619	17,270	112,160
Accumulated depreciation/amortisation and impairment	(10,740)	(23,337)	(10,071)	(44,148)
Opening net book balance	27,531	33,282	7,199	68,012
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ¹	1,630	11,192	1,701	14,523
By purchase - appropriation ordinary annual services ²	4,354	6,888	1,000	12,242
Total additions	5,984	18,080	2,701	26,765
Other movements				
Depreciation/amortisation expense	(5,355)	(13,099)	(2,265)	(20,719)
Total other movements	(5,355)	(13,099)	(2,265)	(20,719)
As at 30 June 2014				
Gross book value	44,255	74,699	19,971	138,925
Accumulated depreciation/amortisation and impairment	(16,095)	(36,436)	(12,336)	(64,867)
Closing net book balance	28,160	38,263	7,635	74,058

Prepared on Australian Accounting Standards basis.

1 "Appropriation equity" refers to equity injections provided through Appropriation Bill (No.2) 2013-14.

2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2013-14 for DCBs

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Non-taxation revenue					
Interest	6,846	7,229	7,612	8,002	-
Return of prior year administered expenses	10,412	11,453	12,140	12,869	13,641
Total non-taxation revenue	17,258	18,682	19,752	20,871	13,641
Total revenues administered on behalf of Government	17,258	18,682	19,752	20,871	13,641
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
International Development Assistance	3,344,443	4,070,422	4,393,854	5,042,740	5,843,460
Other - International Development Assistance	364,530	396,271	396,279	493,583	544,207
IDA/ADF/AfDF grants	125,854	122,910	94,853	-	304,942
Concessional loan discount	25,500	25,500	25,970	-	-
Concessional Investment discount	433,415	520,090	181,324	-	1,064,335
Depreciation and amortisation	2,713	1,507	1,507	1,507	1,489
Total expenses administered on behalf of Government	4,296,455	5,136,700	5,093,787	5,537,830	7,758,433

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	39,282	39,282	39,282	39,282	39,282
Loans and Receivables	84,947	89,447	94,031	93,648	93,648
Investments	1,340,513	1,420,513	1,460,513	1,460,513	1,630,765
Appropriation receivable - other	2,110,616	2,776,053	2,791,393	2,308,585	2,761,437
Appropriation receivable - special accounts	90,554	60,554	-	-	-
GST input credit receivable	13,229	13,394	13,562	13,731	13,903
Total financial assets	3,679,141	4,399,243	4,398,781	3,915,759	4,539,035
Non-financial assets					
Leasehold improvements	2,540	3,386	4,197	5,018	5,897
Infrastructure, plant and equipment	236	407	400	415	430
Intangibles	6,411	6,393	6,375	6,357	6,357
Other non-financial assets	696	696	696	696	696
Total non-financial assets	9,883	10,882	11,668	12,486	13,380
Total assets administered on behalf of Government	3,689,024	4,410,125	4,410,449	3,928,245	4,552,415
LIABILITIES					
Payables					
IDA/ADF/AfDF grant component	416,097	477,026	462,026	347,972	364,730
IDA/ADF/AfDF concessional component	1,275,209	1,636,222	1,528,898	1,176,399	1,574,231
Aid program payable	144,595	350,082	403,837	322,389	349,137
Other payables	342,741	398,609	464,595	529,842	541,356
Total payables	2,178,642	2,861,939	2,859,356	2,376,602	2,829,454
Total liabilities administered on behalf of Government	2,178,642	2,861,939	2,859,356	2,376,602	2,829,454
Net assets/(liabilities)	1,510,382	1,548,186	1,551,093	1,551,643	1,722,961

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Return of prior year administered expenses	10,412	11,453	12,140	12,869	13,641
Net GST received	83,890	84,939	86,000	87,075	88,164
Total cash received	94,302	96,392	98,140	99,944	101,805
Cash used					
International Development Assistance	4,053,340	4,553,412	5,337,266	5,910,640	7,367,876
Total cash used	4,053,340	4,553,412	5,337,266	5,910,640	7,367,876
Net cash from (used by) operating activities	(4,147,642)	(4,649,804)	(5,435,406)	(6,010,584)	(7,469,681)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	2,461	2,505	2,293	2,325	2,383
Total cash used	2,461	2,505	2,293	2,325	2,383
Net cash from (used by) investing activities	(2,461)	(2,505)	(2,293)	(2,325)	(2,383)
Net increase (decrease) in cash held	(4,709,060)	(5,329,498)	(5,763,435)	(6,129,636)	(8,847,118)
Cash and cash equivalents at beginning of reporting period	39,282	39,282	39,282	39,282	39,282
Cash from Official Public Account for:					
- Appropriations	4,129,933	4,653,566	5,460,023	6,088,029	7,570,866
- Appropriations ACB	2,461	2,506	2,293	2,325	2,383
- Capital Appropriations	509,845	606,649	233,617	2,325	1,236,970
- Special Accounts	30,000	30,000	30,513	-	-
	4,711,521	5,332,003	5,765,728	6,131,961	8,849,501
Cash to Official Public Account for:					
- GST to the OPA	83,890	84,939	86,000	87,075	88,164
Cash and cash equivalents at end of reporting period	39,282	39,282	39,282	39,282	39,282

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget Statement

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	2,461	2,505	2,293	2,325	2,383
Administered Assets and Liabilities - Bill 2	507,384	604,144	221,324	-	1,234,587
Total new capital appropriations	509,845	606,649	223,617	2,325	1,236,970
<i>Provided for:</i>					
Purchase of non-financial assets	2,461	2,505	2,293	2,325	2,383
Other Items	507,384	604,144	221,324	-	1,234,587
Total Items	509,845	606,649	223,617	2,325	1,236,970
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	-	-	-	-	-
Funded by capital appropriation - ACB ²	2,461	2,505	2,293	2,325	2,383
TOTAL AMOUNT SPENT	2,461	2,505	2,293	2,325	2,383
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,461	2,505	2,293	2,325	2,383
Total cash used to acquire assets	2,461	2,505	2,293	2,325	2,383

Prepared on Australian Accounting Standards basis.

1 Includes both current and prior Bill 2/4/6 appropriations.

2 Includes purchase from current and previous years' Administered Capital Budgets (ACBs).

Note: Other Items relates to the investment component for multilateral replenishments (IDA, ADF & AfDF)

Table 3.2.11: Statement of Administered Asset Movements (2013-14)

	Buildings	Other property, plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013				
Gross book value	4,385	6,228	9,262	19,875
Accumulated depreciation/amortisation and impairment	(1,845)	(5,992)	(2,851)	(10,688)
Opening net book balance	2,540	236	6,411	9,187
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ¹	-	-	-	-
By purchase - appropriation ordinary annual services ²	1,855	651	-	2,506
Total additions	1,855	651	-	2,506
Other movements				
Depreciation/amortisation expense	(1,009)	(480)	(18)	(1,507)
Total other movements	(1,009)	(480)	(18)	(1,507)
As at 30 June 2014				
Gross book value	6,240	6,879	9,262	22,381
Accumulated depreciation/amortisation and impairment	(2,854)	(6,472)	(2,851)	(12,195)
Closing net book balance	3,386	407	6,411	10,186

Prepared on Australian Accounting Standards basis.

¹ "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2013-14.

² "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2013-14 for ACBs.

3.2.4 Notes to the financial statements

Under the Australian Government's accrual-based budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from those transactions that agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

Departmental items are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments. Administered revenues include taxes, fees, fines and excises.

Appropriations in the accrual budgeting framework

Under the Australian Government's accrual budgeting framework, separate annual appropriations are provided for:

- departmental revenue: representing the Government's funding for programs from agencies;
- departmental capital appropriations: for investments by the Government for either additional equity or loans to agencies;
- administered expense appropriations: for the estimated administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- administered capital appropriations: for increases in administered equity through funding non-expense administered payments.

Asset valuation

In accordance with current Australian accounting standards and the Finance Minister's Orders the Agency's assets are carried at fair value.