

Portfolio Additional Estimates Statements 2018-19

Foreign Affairs and Trade Portfolio

Explanations of Additional Estimates 2018-19

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Mr Paul Wood, Chief Financial Officer, Department of Foreign Affairs and Trade.



**MINISTER FOR FOREIGN AFFAIRS
MINISTER FOR TRADE, TOURISM AND INVESTMENT**

**PARLIAMENT HOUSE
CANBERRA 2600**

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Foreign Affairs and Trade Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

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

Yours sincerely

A handwritten signature in blue ink that reads 'Marise Payne'.

Senator the Hon Marise Payne
Minister for Foreign Affairs

A handwritten signature in blue ink that reads 'Simon Birmingham'.

Senator the Hon Simon Birmingham
Minister for Trade, Tourism and
Investment

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact Mr Paul Wood, Chief Financial Officer in the Department of Foreign Affairs and Trade on (02) 6261 1240.

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

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2018-19 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2018-19. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018-19* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the Portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The four portfolio ministers are the Minister for Foreign Affairs, Senator the Hon Marise Payne, the Minister for Trade, Tourism and Investment, Senator the Hon Simon Birmingham, the Assistant Minister for International Development and the Pacific, Senator the Hon Anne Ruston, and the Assistant Minister for Trade, Tourism and Investment, the Hon Mark Coulton MP.

A full outline of the Foreign Affairs and Trade Portfolio Overview can be found in the 2018-19 Portfolio Budget Statements.

ADDITIONAL ESTIMATES AND VARIATIONS – PORTFOLIO LEVEL

The Portfolio is seeking a net increase of \$145.4 million in *Appropriation Bills No. 3 and No. 4* for 2018-19.

Department of Foreign Affairs and Trade (DFAT) \$99.1 million

Departmental Items

- \$80.5m to strengthen the security infrastructure of Australia's overseas diplomatic network;
- \$9.5m to strengthen and enhance Australia's engagement in the Indo-Pacific region and to establish an Australian Infrastructure Financing Facility for the Pacific;
- (\$0.6m) adjustment for overseas inflation; and
- \$2.5m adjustment for foreign exchange movements.

Administered Items

- (\$16.3m) adjustment for aid related multilateral replenishments;
- \$2.5m funding for changes to the Working Holiday Makers visa programme managed by Tourism Australia;
- \$29.6m appropriation to the Expo 2020 Dubai Special Account; and
- (\$8.6m) for enhancing Australia's engagement in the Indo-Pacific.

Portfolio Overview

Australian Trade and Investment Commission (Austrade) \$4.2 million

Departmental Items

- \$0.7m for the Australian Government's Trade and Defence Office in West Jerusalem;
- \$2.7m adjustment for foreign exchange movements; and
- \$0.8m reappropriation for the Government's 2017-18 Foreign Policy White Paper measure.

Australian Centre for International Agricultural Research (ACIAR)

There are no additional measures or variations for ACIAR.

Australian Secret Intelligence Service (ASIS) \$39.4 million

Departmental Items

- \$39.4m for variations in expenditure on a range of capabilities.

Tourism Australia \$2.7 million

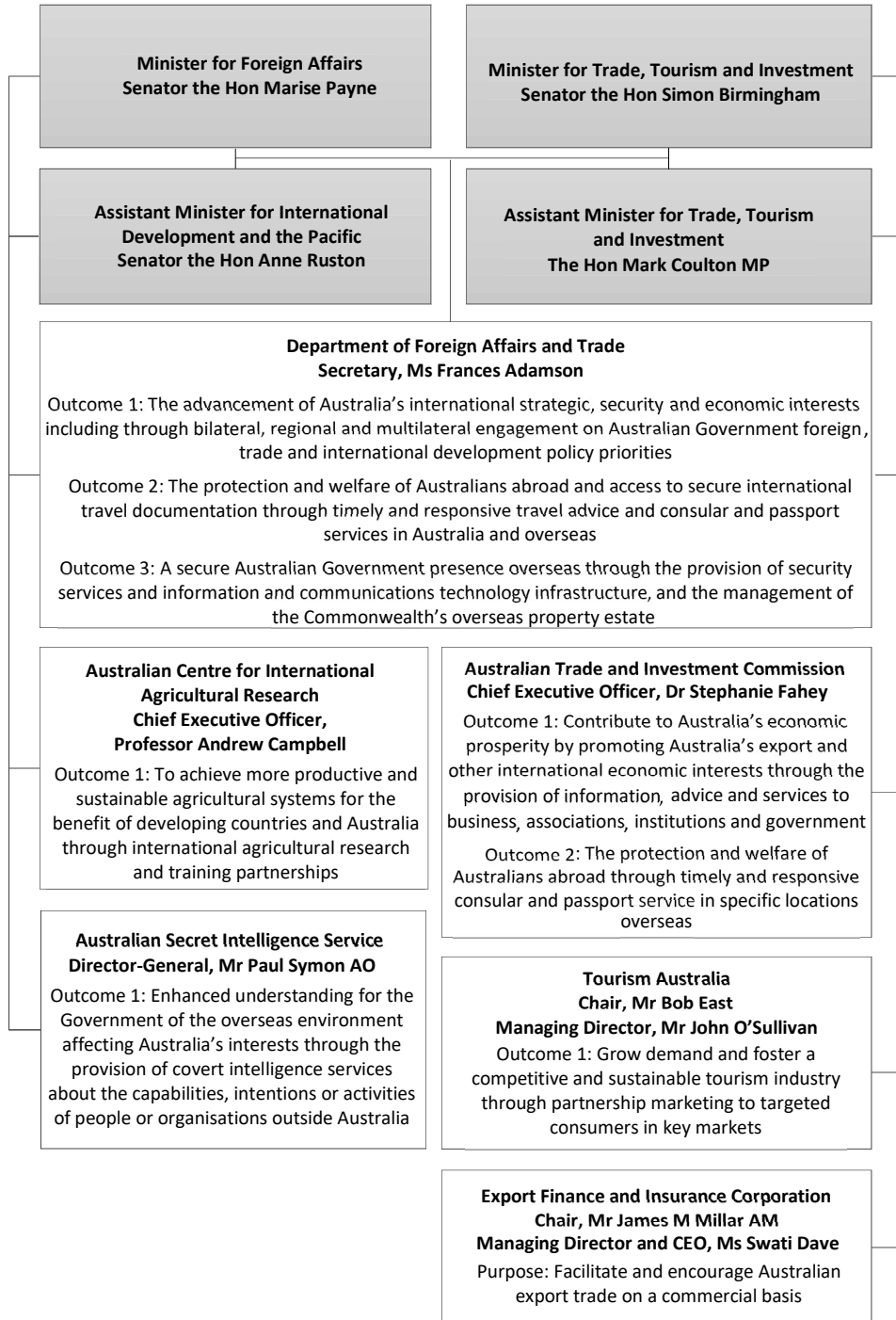
Departmental Items

- \$2.7m adjustment for foreign exchange rebasing in 2017-18.

Export Finance and Insurance Corporation (EFIC)

EFIC does not appear in the Portfolio Additional Estimates Statements as it is not part of the general government sector.

Figure 1: Foreign Affairs and Trade portfolio structure and outcomes



**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

DEPARTMENT OF FOREIGN AFFAIRS AND TRADE

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DEPARTMENT OF FOREIGN AFFAIRS AND TRADE (DFAT)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

Australia's step-up in engagement with the Pacific is one of the highest priorities of the 2017 Foreign Policy White Paper, launched on 23 November 2017. To further progress the priorities outlined in the *Portfolio Budget Statements 2018-19* and the Foreign Policy White Paper, the government has allocated \$10.9 million to establish an Office of the Pacific (the Office) within the Department of Foreign Affairs and Trade (DFAT). The Office will enhance whole-of-government coordination and support Australia's efforts to develop closer ties with the Pacific, including regional organisations such as the Pacific Islands Forum.

To increase Australia's engagement with partners in the Pacific, the government has allocated \$30.6 million to open five new posts in Palau, the Republic of Marshall Islands, French Polynesia, Niue and the Cook Islands. These new posts will ensure Australia has a diplomatic presence in every Pacific Islands Forum member state.

To assist our partners in the Pacific to identify and respond to security threats such as illegal fishing, people smuggling and narcotics trafficking, the government has allocated \$17.7 million to establish a Pacific Fusion Centre. The Centre will strengthen the ability of Pacific governments to enforce their laws and protect their sovereignty, and will support informed responses to security challenges across the region.

The government has committed up to \$2.0 billion to establish the Australian Infrastructure Financing Facility for the Pacific (AIFFP). The AIFFP will support high-priority infrastructure projects such as telecommunications, energy, transport and water in Pacific countries and Timor-Leste.

Australia and Pacific nations share a common passion for sport and the government has allocated \$29.2 million to the Australia Pacific sports linkages program. This program will deepen sports ties between Australia and the Pacific by bringing our talented athletes together to play in high level sports competitions in Australia and the region.

The Government has also allocated funding to enhance Australia's engagement in the Indo-Pacific, including boosting maritime cooperation in Southeast Asia.

The government has allocated \$141.5 million to extend funding for the Embassy in Afghanistan and \$89.9 million for the Embassy in Iraq. These embassies are essential to facilitating Australia's whole-of-government efforts in the region to promote security and stability.

DFAT Additional Estimates Statements

The government has allocated \$288.3 million to replace, upgrade and modernise critical security equipment across Australia's diplomatic network and relocate two embassies.

A full outline of DFAT's Strategic Direction can be found in the *Portfolio Budget Statements 2018-19*.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for DFAT at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills Nos. 3 and 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	315,214	339,439	(33,863)	295,938
Departmental appropriation	1,359,553	1,406,137	10,005	1,416,142
s74 External Revenue (c)	157,224	112,728	-	112,728
Departmental capital budget (d)	46,501	69,765	-	69,765
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (a)	118,155	11,466	47,535	59,001
Equity injection	71,408	22,182	81,955	104,137
Total departmental annual appropriations	2,068,055	1,961,717	105,632	2,057,711
Special accounts (f)				
Opening balance	103,205	286,352	70,973	357,325
Appropriation receipts (g)	82,859	78,728	-	78,728
Appropriation receipts from other entities (h)	40,398	35,497	1,148	36,645
Non-appropriation receipts	267,101	6,147	37,859	44,006
Total special accounts	493,563	406,724	109,980	516,704
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	82,859	78,728	-	78,728
Total departmental resourcing	2,478,759	2,289,713	215,612	2,495,687
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	3,640,470	3,836,822	7,250	3,844,072
Outcome 2	750	750	-	750
Administered capital budget (i)	443	504	-	504
Payments to corporate entities - Tourism Australia (j)	129,308	132,488	2,653	135,141
Annual appropriations - other services - non-operating (e)				
Administered assets and liabilities	135,933	-	-	-
Administered assets and liabilities	135,933	-	-	-
Total administered annual appropriations	4,042,837	3,970,564	9,903	3,980,467

Table continued on following page

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017-18 \$'000</i>	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
Total administered special appropriations	715	1,010	-	1,010
<i>less payments to corporate entities from annual/special appropriations</i>	<i>129,308</i>	<i>132,488</i>	<i>2,653</i>	<i>135,141</i>
Total administered resourcing	3,914,244	3,839,086	7,250	3,846,336
Total resourcing for DFAT	8,461,058	6,128,799	222,862	6,342,023
			<i>Actual</i>	
			<i>2017-18</i>	<i>2018-19</i>
Average staffing level (number)			5,691	5,751

Table continued on following page

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017-18 \$'000</i>	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	157,224	112,728	-	112,728
Payments made to corporate entities within the Portfolio - Tourism Australia	129,308	132,488	2,653	135,141

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

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

Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special appropriations.

(a) *Appropriation Act (No. 1) 2018-19* and Appropriation Bill (No. 3) 2018-19.

(b) Excludes \$57.7m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

(c) Estimated retained revenue receipts under section 74 of the *PGPA Act*.

(d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* 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) *Appropriation Act (No. 2)* and Appropriation Bill (No. 4) 2018-19.

(f) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), or Services for Other Entities and Trust Moneys accounts (SOETM). For further information on special accounts, see Table 3.1.

(g) Amounts credited to the special account(s) from DFAT's annual and special appropriations.

(h) Amounts credited to the special account(s) from another entity's annual and special appropriations.

(i) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* 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'.

(j) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the *PGPA Act*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Foreign Affairs and Trade 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Protecting Australia's Diplomatic Network - critical security enhancements	1.1, 2.2				
Administered revenues		10,033	16,260	17,085	18,003
Departmental revenues		-	-	15,690	15,216
Total		10,033	16,260	32,775	33,219
Total revenue measures					
Administered		10,033	16,260	17,085	18,003
Departmental		-	-	15,690	15,216
Total		10,033	16,260	32,775	33,219
Expense measures					
Protecting Australia's Diplomatic Network - critical security enhancements	1.1, 1.2, 3.1				
Administered expenses		-	(58,400)	-	-
Departmental expenses		(149)	6,995	7,889	7,244
Total		(149)	(51,405)	7,889	7,244
Australian Infrastructure Financing Facility for the Pacific - establishment (a)	1.1				
Departmental expenses		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Confiscated Assets Account	1.1				
Departmental expenses		-	-	-	-
Total		-	-	-	-
Overseas Pensioners Integrity Program (b)	2.1				
Departmental expenses		-	49	49	50
Total		-	49	49	50

Table continued on following page

Table 1.2: Department of Foreign Affairs and Trade 2018-19 measures since Budget (continued)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures (continued)					
Australia's Indo-Pacific Engagement - enhanced engagement in the South west Pacific (c)	1.1, 1.2, 1.6				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Australia's Indo-Pacific Engagement - enhanced engagement in Asia (d)	1.1, 1.6				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Total expense measures					
Administered		(8,563)	(141,504)	(73,582)	(67,245)
Departmental		5,095	21,447	31,566	32,235
Total		(3,468)	(120,057)	(42,016)	(35,010)
Capital measures					
Protecting Australia's Diplomatic Network - critical security enhancements	1.1, 3.2				
Departmental capital		24,090	(5,776)	52,798	62,117
Total		24,090	(5,776)	52,798	62,117

Table continued on following page

Table 1.2: Department of Foreign Affairs and Trade 2018-19 measures since Budget (continued)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Capital measures (continued)					
Australia's Indo-Pacific Engagement - enhanced engagement in the South west Pacific (c)	1.1				
Departmental capital		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Australia's Indo-Pacific Engagement – enhanced engagement in Asia (d)	1.1				
Departmental capital		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Total capital measures					
Departmental		28,309	(2,344)	54,302	62,117
Total		28,309	(2,344)	54,302	62,117

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Financial and governance arrangements for the Australian Infrastructure Financing Facility for the Pacific - establishment are yet to be finalised.

(b) The lead entity for the Overseas Pensioners Integrity Program is the Department of Human Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.

(c) Australia's Indo-Pacific Engagement - enhanced engagement in the Southwest Pacific is a cross portfolio measure led by DFAT. Provision for part of this measure has already been included in the forward estimates. The measure will also be funded from the reprioritisation of existing expenditure, including from the Official Development Assistance (ODA) budget. This measure is not for publication (nfp) due to national security sensitivities. The measure description and package details appear in MYEFO under cross portfolio measures.

(d) This measure was included as a 'decision taken but not yet announced' in the 2018-19 MYEFO.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for DFAT at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Administered					
Annual and Capital appropriations					
Protecting Australia's Diplomatic Network - critical security enhancements	1.2	-	(58,400)	-	-
Australia's Indo-Pacific Engagement - enhanced engagement in the South west Pacific	1.2, 1.6	nfp	nfp	nfp	nfp
Australia's Indo-Pacific Engagement - enhanced engagement in Asia	1.6	nfp	nfp	nfp	nfp
Changes in Parameters					
Foreign Exchange adjustments	1.4	-	25,730	44,096	69,530
Other Variations					
Changes to the Working Holiday Makers visa programme	1.7	2,500	2,500	-	-
Change to ODA bilateral program due to multilateral replenishment encashment adjustments	1.2	-	-	20,705	24,654
Adjustment to multilateral replenishment pledge amounts	1.3	(16,330)	(470,000)	470,000	-
Special Accounts					
Credit appropriation to Expo 2020 Dubai Special Account	1.1	29,643	-	-	-
Net impact on appropriations for Outcome 1 (administered)		7,250	(583,274)	461,210	26,939

Table continued on following page

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual and Capital appropriations					
Australian Infrastructure Financing Facility for the Pacific - establishment	1.1	nfp	nfp	nfp	nfp
Protecting Australia's Diplomatic Network - critical security enhancements	1.1, 3.1	74,826	4,714	45,983	55,776
Australia's Indo-Pacific Engagement - enhanced engagement in the South west Pacific	1.1	nfp	nfp	nfp	nfp
Australia's Indo-Pacific Engagement - enhanced engagement in Asia	1.1	nfp	nfp	nfp	nfp
Changes in Parameters					
Adjustment to Domestic Inflation	1.1	-	-	-	(289)
Adjustments to Foreign Exchange	1.1	(227)	(225)	(224)	(226)
Adjustment for Overseas Inflation	1.1	987	979	974	984
Net impact on appropriations for Outcome 1 (departmental)		85,049	23,303	71,865	81,186
Total net impact on appropriations for Outcome 1		92,299	(559,971)	533,075	108,125
Outcome 2					
Departmental					
Annual and Capital appropriations					
Overseas pensioners integrity program	2.1	-	49	49	50
Changes in Parameters					
Adjustment to Domestic Inflation	2.1, 2.2	-	-	-	(242)
Adjustments to Foreign Exchange	2.1, 2.2	(263)	(264)	(266)	(264)
Adjustment for Overseas Inflation	2.1, 2.2	1,140	1,148	1,155	1,145
Other Variations					
Adjustment for Passport Funding due to changes in expected passports issued	2.2	-	(16,102)	(17,715)	(18,706)
Net impact on appropriations for Outcome 2 (departmental)		877	(15,169)	(16,777)	(18,017)
Total net impact on appropriations for Outcome 2		877	(15,169)	(16,777)	(18,017)

Table continued on following page

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 3					
Departmental					
Annual appropriations					
Protecting Australia's Diplomatic Network - critical security enhancements	3.1	5,722	882	14,014	13,369
Changes in Parameters					
Adjustment to Domestic Inflation	3.1	-	-	-	(101)
Adjustments to Foreign Exchange	3.1	(93)	(93)	(93)	(93)
Adjustment for Overseas Inflation	3.1	405	405	405	405
Other Variations					
Australia's Engagement and Security Arrangements in Afghanistan - continuation	1.1, 3.1	-	68,917	72,545	-
Australia's Engagement and Security Arrangements in Iraq - continuation	1.1, 3.1	-	44,990	44,923	-
Net impact on appropriations for Outcome 3 (departmental)		6,034	115,101	131,794	13,580
Total net impact on appropriations for Outcome 2		6,034	115,101	131,794	13,580

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	3,640,913	3,837,326	3,844,576	7,250	-
Total administered	3,640,913	3,837,326	3,844,576	7,250	-

Table continued on following page

Table 1.4: Appropriation Bill (No. 3) 2018-19 (continued)

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	848,490	894,567	897,661	3,094	-
Outcome 2 - The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	337,184	351,050	351,927	877	-
Outcome 3 - A secure Australian Government presence overseas through the provision of security services and information and communication technology infrastructure, and the management of the Commonwealth's overseas property estate	215,996	220,647	226,681	6,034	-
Total departmental	1,401,670	1,466,264	1,476,269	10,005	-
Total administered and departmental	5,042,583	5,303,590	5,320,845	17,255	-

DFAT Additional Estimates Statements

Table 1.5: Appropriation Bill (No. 4) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	65,579	22,182	104,137	81,955	-
Total non-operating	65,579	22,182	104,137	81,955	-

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to DFAT's outcomes and performance information as expressed in the *Portfolio Budget Statements 2018-19*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities

Linked programs

There is no change to DFAT's linked programs as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 1

This table shows how much the entity 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

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.1: Foreign Affairs and Trade Operations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	5,966	6,800	6,901	7,008	7,028
Special appropriations: <i>PGPA Act s77</i>	16	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	8,042	1,300	1,300	1,100	1,100
Administered total	14,024	8,200	8,301	8,208	8,228
Departmental expenses					
Departmental appropriations	492,987	582,383	550,327	566,361	569,263
s74 External Revenue (b)	157,224	112,728	97,228	97,228	97,228
Expenses not requiring appropriation in the Budget year (c)	147,037	139,037	143,064	145,241	134,885
Departmental total	797,248	834,148	790,619	808,830	801,376
Total expenses for program 1.1	811,272	842,348	798,920	817,038	809,604
Program 1.2: Official Development Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,066,150	3,205,265	3,085,219	3,165,173	3,156,385
Expenses not requiring appropriation in the Budget year (c)	3,018	500	500	500	500
Administered total	3,069,168	3,205,765	3,085,719	3,165,673	3,156,885
Departmental expenses					
Departmental appropriation	248,927	255,151	258,978	262,863	266,806
Departmental total	248,927	255,151	258,978	262,863	266,806
Total expenses for program 1.2	3,318,095	3,460,916	3,344,697	3,428,536	3,423,691

Table continued on following page

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.3: Official Development Assistance - Multilateral Replenishments					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	22,905	76,670	263,450	493,502	-
Other services (Appropriation Act No. 2 and Bill No. 4)	-	-	867,000	-	-
Expenses not requiring appropriation in the Budget year (d)	76,759	-	401,760	-	-
Administered total	99,664	76,670	1,532,210	493,502	-
Total expenses for program 1.3	99,664	76,670	1,532,210	493,502	-
Program 1.4: Payments to International Organisations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	339,658	445,026	494,113	536,970	574,503
Administered total	339,658	445,026	494,113	536,970	574,503
Total expenses for program 1.4	339,658	445,026	494,113	536,970	574,503
Program 1.5: New Colombo Plan - Transforming Regional Relationships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	49,826	50,933	50,933	50,933	50,933
Administered total	49,826	50,933	50,933	50,933	50,933
Total expenses for program 1.5	49,826	50,933	50,933	50,933	50,933
Program 1.6: Public Information Services and Public Diplomacy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,599	10,735	11,304	18,126	24,737
Administered total	6,599	10,735	11,304	18,126	24,737
Total expenses for program 1.6	6,599	10,735	11,304	18,126	24,737

Table continued on following page

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.7: Programs to Promote Australia's International Tourism Interests					
Administered expenses					
Corporate Commonwealth Entity - Tourism Australia	129,308	135,141	133,854	140,204	145,653
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	19,000	19,000	16,500	19,923	19,981
Administered total	148,308	154,141	150,354	160,127	165,634
Total expenses for program 1.7	148,308	154,141	150,354	160,127	165,634
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,510,104	3,814,429	3,928,420	4,291,635	3,833,567
Special appropriations: <i>PGPA Act s77</i>	16	100	100	100	100
Corporate Commonwealth Entity	129,308	135,141	133,854	140,204	145,653
Other services (Appropriation Act No. 2 and Bill No. 4)	-	-	867,000	-	-
Expenses not requiring appropriation in the Budget year	87,819	1,800	403,560	1,600	1,600
Administered total	3,727,247	3,951,470	5,332,934	4,433,539	3,980,920
Departmental expenses					
Departmental appropriations	741,914	837,534	809,305	829,224	836,069
Section 74 External Revenue (b)	157,224	112,728	97,228	97,228	97,228
Expenses not requiring appropriation in the Budget year (a, c and d)	147,037	139,037	143,064	145,241	134,885
Departmental total	1,046,175	1,089,299	1,049,597	1,071,693	1,068,182
Total expenses for Outcome 1	4,773,422	5,040,769	6,382,531	5,505,232	5,049,102
Average staffing level (number)					
	2017-18 3,750	2018-19 3,789			

(a) Expenses not requiring appropriation in the Budget year relates to the EFIC administrative fee and the re-measurement of defined benefit plans in 2017-18.

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

(c) Expenses not requiring appropriation in the Budget year may include depreciation expenses, amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

(d) Expenses not requiring appropriation in the Budget year relates to the concessional investment discount for the discounting of the investment component for the International Development Association.

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

Table 2.1.2: Program components of Outcome 1

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
1.1.1 - Component 1: Foreign Affairs and Trade Operations					
Annual administered expenses:					
International Climate Change Engagement	3,000	3,000	3,000	3,000	3,000
Personal Benefits - Locally Engaged Staff pension schemes	2,651	2,789	2,872	2,961	2,961
Other Administered Items	315	1,011	1,029	1,047	1,067
Special appropriations: <i>PGPA Act s77</i>	16	100	100	100	100
Expenses not requiring appropriation in the Budget year					
Efic - National Interest Account Expenses	1,349	1,300	1,300	1,100	1,100
Other Administered Items	6,693	-	-	-	-
Departmental expenses					
Departmental appropriation	492,987	582,383	550,327	566,361	569,263
s74 External Revenue (b)	157,224	112,728	97,228	97,228	97,228
Expenses not requiring appropriation in the Budget year	147,037	139,037	143,064	145,241	134,885
Total Component 1.1.1 expenses	811,272	842,348	798,920	817,038	809,604
	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
1.2.1 - Component 2: Official Development Assistance					
Annual administered expenses:					
Country programs	1,646,797	1,651,410	1,548,148	1,486,048	1,471,147
Regional programs	698,769	793,825	690,088	766,193	753,863
Global programs	320,919	350,315	346,983	412,932	431,375
Humanitarian and emergency response programs	399,665	409,715	500,000	500,000	500,000
Expenses not requiring appropriation in the Budget year	3,018	500	500	500	500
Departmental expenses					
Departmental appropriation	248,927	255,151	258,978	262,863	266,806
Total Component 1.2.1 expenses	3,318,095	3,460,916	3,344,697	3,428,536	3,423,691

Table continued on following page

Table 2.1.2: Program components of Outcome 1 (continued)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
1.7.1 - Component 7: Programs to Promote Australia's International Tourism Interests					
Annual administered expenses:					
Corporate Commonwealth Entity - Tourism Australia	129,308	135,141	133,854	140,204	145,653
Asia Marketing Fund	14,000	14,000	14,000	19,923	19,981
Working Holiday Makers - employer registration and compliance	5,000	5,000	2,500	-	-
Total Component 1.7.1 expenses	148,308	154,141	150,354	160,127	165,634

Table 2.1.3: Performance criteria for Outcome 1

There is no change to DFAT's performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the *Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas

Linked programs

There is no change to DFAT's linked programs as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 2.1: Consular Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (a)	8	200	200	200	200
Special appropriations: <i>PGPA Act s77</i>	9	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	75	-	-	-	-
Administered total	92	300	300	300	300
Departmental expenses					
Departmental appropriation	95,722	100,128	98,025	98,150	98,125
Departmental total	95,722	100,128	98,025	98,150	98,125
Total expenses for program 2.1	95,814	100,428	98,325	98,450	98,425
Program 2.2: Passport Services					
Administered expenses					
Special appropriations: <i>PGPA Act s77</i>	690	810	810	810	810
Expenses not requiring appropriation in the Budget year (b)	181	-	-	-	-
Administered total	871	810	810	810	810
Departmental expenses					
Departmental appropriation	238,214	251,799	241,634	242,983	244,730
Departmental total	238,214	251,799	241,634	242,983	244,730
Total expenses for program 2.2	239,085	252,609	242,444	243,793	245,540

Table continued on following page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8	200	200	200	200
Special appropriations: <i>PGPA Act s77</i>	699	910	910	910	910
Expenses not requiring appropriation in the Budget year	256	-	-	-	-
Administered total	963	1,110	1,110	1,110	1,110
Departmental expenses					
Departmental appropriation	333,936	351,927	339,659	341,133	342,855
Departmental total	333,936	351,927	339,659	341,133	342,855
Total expenses for Outcome 2	334,899	353,037	340,769	342,243	343,965

	2017-18	2018-19
Average staffing level (number)	1,074	1,087

(a) This expense does not include \$0.6m for Travellers' Emergency Loans as these are treated as receivables and form part of the receivables balance in Table 3.8.

(b) Expenses not requiring appropriation in the Budget year may include depreciation expenses, amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

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

Table 2.2.3: Performance criteria for Outcome 2

There is no change to DFAT's performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communication technology infrastructure, and the management of the Commonwealth's overseas property estate

Linked programs

There is no change to DFAT's linked programs as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 3

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1 Budgeted expenses for Outcome 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communication technology infrastructure, and the management of the Commonwealth's overseas property estate	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 3.1: Foreign Affairs and Trade Security and IT					
Departmental expenses					
Departmental appropriation	215,637	226,681	256,961	246,066	143,001
Departmental total	215,637	226,681	256,961	246,066	143,001
Total expenses for program 3.1	215,637	226,681	256,961	246,066	143,001
Program 3.2: Overseas Property					
Expenses not requiring appropriation in the Budget year (a)					
	100,776	28,803	28,383	24,915	25,413
Departmental total	100,776	28,803	28,383	24,915	25,413
Total expenses for program 3.2	100,776	28,803	28,383	24,915	25,413

Table continued on following page

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 3 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	215,637	226,681	256,961	246,066	143,001
Expenses not requiring appropriation in the Budget year (a)	100,776	28,803	28,383	24,915	25,413
Departmental total	316,413	255,484	285,344	270,981	168,414
Total expenses for Outcome 3	316,413	255,484	285,344	270,981	168,414

	2017-18	2018-19
Average staffing level (number)	867	875

(a) Expenses not requiring appropriation in the Budget year may include depreciation expenses, amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

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

Table 2.3.3: Performance criteria for Outcome 3

There is no change to DFAT's performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details, please refer to the *Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by DFAT.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination - Expo 2020 Dubai Special Account - s78 PGPA Act (A)	1					
2018-19		-	41,554	(11,911)	-	29,643
2017-18		-	-	-	-	-
Special Account by Determination - Services for Other Entities and Trust Moneys - Foreign Affairs and Trade Special Account - s78 PGPA Act (A)	1					
2018-19		9,403	7,000	(7,000)	-	9,403
2017-18		11,119	21,134	(22,850)	-	9,403
Special Account by Determination - Consular Services Special Account 2015 - s78 PGPA Act (A)	2					
2018-19		50	100	(100)	-	50
2017-18		40	88	(78)	-	50
Special Account by Determination - Overseas Property Special Account 2017 - s78 PGPA Act (D)	3					
2018-19		357,325	159,379	(217,013)	-	299,691
2017-18		103,205	390,360	(136,240)	-	357,325
Special Account by Determination - Overseas Property Special Account - s78 PGPA Act (D)	3					
2018-19		-	-	-	-	-
2017-18		-	-	-	-	-
Total special accounts						
2018-19 Budget estimate		366,778	208,033	(236,024)	-	338,787
<i>Total special accounts</i>						
2017-18 actual		114,364	411,582	(159,168)	-	366,778

(A) = Administered

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Differences in agency resourcing and financial statements

There are no differences between the resource information presented in the budget papers and in DFAT's Portfolio Budget Statements.

Budget Departmental Income Statement

The Department will receive a net increase in revenue from Government of \$10.0 million (excluding equity injections) in 2018-19.

DFAT's change in revenue is primarily attributable to funding for the Department's new measures to strengthen and enhance Australia's engagement in the Indo-Pacific region, establish an Australian Infrastructure Financing Facility for the Pacific and an adjustment for within year foreign exchange movements.

The Income Statement shows a budgeted deficit in 2018-19 of \$126.1 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

Adjusting for the changed funding arrangement, the operating result attributable to the department is a surplus of \$55.7 million, all of which relates to the Overseas Property Special Account (OPSA).

Budgeted Departmental Balance Sheet

The Department will receive additional equity from Government in 2018-19 of \$82.0 million.

DFAT's change in equity is attributable to funding for the Department to strengthen the security infrastructure of Australia's overseas diplomatic network.

For 2018-19, the Department's non-financial asset position is budgeted to be \$3,919.2 million at year-end. The major asset component is \$3,321.6 million for land and buildings.

Schedule of budgeted income and expenses administered on behalf of Government

This schedule identifies the main revenues and expenses for those programs managed and implemented by DFAT on behalf of the Government.

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.

Assets and liabilities administered on behalf of the Government are budgeted at \$2,995.2 million and \$1,710.5 million respectively for the year ending 30 June 2019.

Schedule of budgeted administered cash flows

This schedule 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.

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	797,532	786,940	790,014	797,845	776,646
Suppliers	694,351	723,591	697,523	697,467	623,788
Grants and other contributions	9,052	-	-	-	-
Depreciation and amortisation	187,155	181,778	185,883	188,495	179,017
Finance costs	314	-	-	-	-
Write-down and impairment of assets	8,120	-	-	-	-
Losses from asset sales	-	4,401	1,180	-	-
Total expenses	1,696,524	1,696,710	1,674,600	1,683,807	1,579,451
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	138,918	142,514	129,060	141,998	141,928
Other revenue	6,548	11,258	11,258	11,258	11,258
Total own-source revenue	145,466	153,772	140,318	153,256	153,186
Gains					
Sale of assets	132,863	-	-	-	-
Other gains	3,627	674	674	674	674
Foreign exchange gains - non speculative	5,546	-	-	-	-
Total gains	142,036	674	674	674	674
Total own-source income	287,502	154,446	140,992	153,930	153,860
Net cost of / (contribution by) services	(1,409,022)	(1,542,264)	(1,533,608)	(1,529,877)	(1,425,591)
Revenue from Government	1,355,169	1,416,142	1,405,925	1,416,423	1,321,925
Surplus/(deficit) attributable to the					
Australian Government	(53,853)	(126,122)	(127,683)	(113,454)	(103,666)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	220,427	-	-	-	-
Total other comprehensive income	220,427	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	166,574	(126,122)	(127,683)	(113,454)	(103,666)

Table continued on following page

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**

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised	Forw ard	Forw ard	Forw ard
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	133,302	55,656	58,200	75,041	75,351
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	187,155	181,778	185,883	188,495	179,017
Total comprehensive income/(loss) - as per the statement of comprehensive income	(53,853)	(126,122)	(127,683)	(113,454)	(103,666)

(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 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.

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	405,943	348,309	256,798	178,524	155,129
Trade and other receivables	525,662	506,906	503,574	503,574	503,574
Total financial assets	931,605	855,215	760,372	682,098	658,703
Non-financial assets					
Land and buildings	3,334,270	3,321,642	3,363,300	3,385,279	3,390,009
Property, plant and equipment	280,895	359,872	375,382	448,617	509,290
Intangibles	120,134	124,192	130,232	133,679	129,376
Inventories	46,383	46,383	46,383	46,383	46,383
Other non-financial assets	66,258	67,136	68,023	68,023	68,023
Total non-financial assets	3,847,940	3,919,225	3,983,320	4,081,981	4,143,081
Total assets	4,779,545	4,774,440	4,743,692	4,764,079	4,801,784
LIABILITIES					
Payables					
Suppliers	108,013	109,152	110,302	110,302	110,302
Other payables	56,305	58,208	58,208	58,208	58,208
Total payables	164,318	167,360	168,510	168,510	168,510
Provisions					
Employee provisions	228,829	229,233	231,444	231,444	231,444
Other provisions	17,810	17,924	18,038	18,038	18,038
Total provisions	246,639	247,157	249,482	249,482	249,482
Total liabilities	410,957	414,517	417,992	417,992	417,992
Net assets	4,368,588	4,359,923	4,325,700	4,346,087	4,383,792
EQUITY*					
Parent entity interest					
Contributed equity	2,618,447	2,782,711	2,886,794	3,036,325	3,192,912
Reserves	1,735,829	1,735,829	1,735,829	1,735,829	1,735,829
Retained surplus / (accumulated deficit)	14,312	(158,617)	(296,923)	(426,067)	(544,949)
Total parent entity interest	4,368,588	4,359,923	4,325,700	4,346,087	4,383,792
Total Equity	4,368,588	4,359,923	4,325,700	4,346,087	4,383,792

* Equity is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	14,312	1,735,829	-	2,618,447	4,368,588
Adjusted opening balance	14,312	1,735,829	-	2,618,447	4,368,588
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(126,122)	-	-	-	(126,122)
Total comprehensive income	(126,122)	-	-	-	(126,122)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Returns on capital:					
Dividends	(7,200)	-	-	-	(7,200)
Contributions by owners					
Equity Injection - Appropriation	-			104,137	104,137
Departmental Capital Budget (DCB)				60,127	60,127
Transfers to Official Public Account	(39,607)			-	(39,607)
Sub-total transactions with owners	(46,807)	-	-	164,264	117,457
Estimated closing balance as at 30 June 2019	(158,617)	1,735,829	-	2,782,711	4,359,923
Closing balance attributable to the Australian Government	(158,617)	1,735,829	-	2,782,711	4,359,923

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations and Special account cash transferred from Official Public Account (OPA)	1,966,806	1,424,604	1,399,174	1,415,580	1,321,925
Sale of goods and rendering of services	135,453	136,916	139,143	142,841	141,928
Net GST received	40,598	41,088	41,098	41,108	41,118
Other	6,407	11,258	11,258	11,258	11,258
Total cash received	2,149,264	1,613,866	1,590,673	1,610,787	1,516,229
Cash used					
Employees	794,026	784,750	787,803	797,845	776,646
Suppliers	778,804	773,460	744,670	737,901	664,232
Transfers to the OPA	537,224	39,607	10,623	15,690	15,216
Other	9,052	-	-	-	-
Total cash used	2,119,106	1,597,817	1,543,096	1,551,436	1,456,094
Net cash from / (used by) operating activities	30,158	16,049	47,577	59,351	60,135
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	243,292	44,008	11,803	-	-
Total cash received	243,292	44,008	11,803	-	-
Cash used					
Purchase of property, plant equipment and intangibles	153,176	296,193	260,894	287,156	240,117
Total cash used	153,176	296,193	260,894	287,156	240,117
Net cash from / (used by) investing activities	90,116	(252,185)	(249,091)	(287,156)	(240,117)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	101,720	185,702	110,003	149,531	156,587
Total cash received	101,720	185,702	110,003	149,531	156,587
Cash used					
Dividends paid	-	7,200	-	-	-
Total cash received	-	7,200	-	-	-
Net cash from/(used by) financing activities	101,720	178,502	110,003	149,531	156,587
Net increase/(decrease) in cash held	221,994	(57,634)	(91,511)	(78,274)	(23,395)
Cash and cash equivalents at the beginning of the reporting period	178,403	405,943	348,309	256,798	178,524
Effect of exchange rate movements on cash and cash equivalents at the beginning of the reporting period	5,546	-	-	-	-
Cash and cash equivalents at the end of the reporting period	405,943	348,309	256,798	178,524	155,129

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	47,598	60,127	60,537	61,201	61,721
Equity injections - Act No. 2 and Bill 4	54,122	104,137	43,546	88,330	94,866
Total new capital appropriations	101,720	164,264	104,083	149,531	156,587
Provided for:					
Purchase of non-financial assets	101,720	164,264	104,083	149,531	156,587
Total Items	101,720	164,264	104,083	149,531	156,587
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	54,122	125,575	49,466	88,330	94,866
Funded by capital appropriation - DCB (b)	47,598	60,127	60,537	61,201	61,721
Funded internally from departmental resources (c)	51,456	110,491	150,891	137,625	83,530
TOTAL AMOUNT SPENT	153,176	296,193	260,894	287,156	240,117
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	153,176	296,193	260,894	287,156	240,117
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	153,176	296,193	260,894	287,156	240,117

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

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

(c) Includes the following sources of funding:

- internally developed assets;
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018					
Gross book value	1,821,170	1,638,843	334,015	218,703	4,012,731
Accumulated depreciation/ amortisation and impairment	-	(125,743)	(53,120)	(98,569)	(277,432)
Opening net book balance	1,821,170	1,513,100	280,895	120,134	3,735,299
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	47,448	78,127	-	125,575
By purchase - appropriation ordinary annual services (b)	-	110,374	45,616	14,628	170,618
Total additions	-	157,822	123,743	14,628	296,193
Other movements					
Depreciation/amortisation expense	-	(126,442)	(44,766)	(10,570)	(181,778)
Disposals	(42,255)	(1,753)	-	-	(44,008)
Total other movements	(42,255)	(128,195)	(44,766)	(10,570)	(225,786)
As at 30 June 2019					
Gross book value	1,778,915	1,794,912	457,758	233,331	4,264,916
Accumulated depreciation/ amortisation and impairment	-	(252,185)	(97,886)	(109,139)	(459,210)
Closing net book balance	1,778,915	1,542,727	359,872	124,192	3,805,706

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2018-19* and Bill (No.4) 2018-19.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2018 19* and Bill (No.3) 2018-19 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)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
International Development Assistance	3,067,706	3,205,265	3,085,219	3,165,173	3,156,385
Multilateral Replenishments and other loans	99,664	76,670	665,210	493,502	-
Other grants and contributions	418,422	529,651	576,825	629,945	674,167
Export Finance and Insurance Corporation (Efic)	1,349	1,300	1,300	1,100	1,100
Other expenses	10,776	4,053	4,136	4,225	4,225
Payments to corporate Commonwealth entities - Tourism Australia	129,308	135,141	133,854	140,204	145,653
Depreciation and amortisation	985	500	500	500	500
Total expenses administered on behalf of Government	3,728,210	3,952,580	4,467,044	4,434,649	3,982,030
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and charges	538,985	617,443	575,178	589,390	609,173
Multilateral replenishments	388,725	-	-	-	-
AIPRD Loans	12,456	12,697	12,999	13,254	13,572
Efic National Interest Account	33,653	32,744	31,974	31,820	31,186
Efic dividend	5,791	6,941	7,700	8,600	10,000
Efic competitive neutrality	7,331	8,927	9,947	11,567	13,087
Return of prior year administered expenses	56,925	33,478	34,559	35,249	36,149
Other revenue and gains	4,925	255	255	255	255
Total own-source revenue administered on behalf of Government	1,048,791	712,485	672,612	690,135	713,422
Net cost of/(contribution by) services	(2,679,419)	(3,240,095)	(3,794,432)	(3,744,514)	(3,268,608)
OTHER COMPREHENSIVE INCOME					
Re-measurement of defined benefit plans	6,414	-	-	-	-
Movement in the carrying amount of investments	(6,191)	-	-	-	-
Total other comprehensive income	223	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(2,679,196)	(3,240,095)	(3,794,432)	(3,744,514)	(3,268,608)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10,458	40,101	27,666	12,756	10,458
AIPRD Loans	156,142	156,142	159,088	162,336	165,839
Multilateral Investments	2,291,000	2,291,000	2,351,000	2,351,000	2,351,000
Investments in portfolio entities	465,164	465,164	465,164	465,164	465,164
Trade and other receivables	36,200	39,696	40,548	41,353	42,221
Total financial assets	2,958,964	2,992,103	3,043,466	3,032,609	3,034,682
Non-financial assets					
Property, plant and equipment	19	19	19	19	19
Intangibles	3,046	3,050	3,078	3,106	3,134
Other non-financial assets	64	64	64	64	64
Total non-financial assets	3,129	3,133	3,161	3,189	3,217
Total assets administered on behalf of Government	2,962,093	2,995,236	3,046,627	3,035,798	3,037,899
LIABILITIES					
Payables					
Multilateral replenishments	1,682,816	1,400,923	1,721,910	1,834,869	1,449,684
Other payables	187,440	229,957	229,957	229,957	229,957
Total payables	1,870,256	1,630,880	1,951,867	2,064,826	1,679,641
Provisions					
Employee provisions	79,611	79,611	79,611	79,611	79,611
Total provisions	79,611	79,611	79,611	79,611	79,611
Total liabilities administered on behalf of Government	1,949,867	1,710,491	2,031,478	2,144,437	1,759,252
Net assets/(liabilities)	1,012,226	1,284,745	1,015,149	891,361	1,278,647

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and Charges	532,713	617,443	575,178	589,390	609,173
GST received	103,769	92,500	92,523	92,546	92,570
Return of prior year administered expenses	56,925	33,478	34,559	35,249	36,149
Efic dividend	5,791	6,941	7,700	8,600	10,000
Efic competitive neutrality	7,331	8,927	9,947	11,567	13,087
Efic NIA	30,927	32,744	31,974	31,820	31,186
Other	3,743	255	255	255	255
Total cash received	741,199	792,288	752,136	769,427	792,420
Cash used					
International Development Assistance	3,356,812	3,408,100	3,373,599	3,465,528	3,476,879
Other contributions	418,422	529,651	576,825	629,945	674,167
Payment to Corporate Commonwealth entities - Tourism Australia	129,308	135,141	133,854	140,204	145,653
Other	3,350	4,053	4,136	4,225	4,225
Total cash used	3,907,892	4,076,945	4,088,414	4,239,902	4,300,924
Net cash from / (used by) operating activities	(3,166,693)	(3,284,657)	(3,336,278)	(3,470,475)	(3,508,504)
INVESTING ACTIVITIES					
Cash received					
Repayments of AIPRD loans	9,752	9,751	9,751	9,751	9,751
Total cash received	9,752	9,751	9,751	9,751	9,751
Cash used					
Purchase of intangibles	382	504	528	528	528
Advances and loans made	-	550	550	550	550
Other investing cash payments for policy purposes	247,564	207,011	209,666	173,874	158,321
Total cash used	247,946	208,065	210,744	174,952	159,399
Net cash from / (used by) investing activities	(238,194)	(198,314)	(200,993)	(165,201)	(149,648)
Net increase/(decrease) in cash held	(3,404,887)	(3,482,971)	(3,537,271)	(3,635,676)	(3,658,152)
Cash and cash equivalents at beginning of reporting period	12,162	10,458	40,101	27,666	12,756
Cash from Official Public Account for:					
- Appropriations	4,184,132	4,275,557	4,260,062	4,388,193	4,448,572
- Special Accounts	16,347	39,096	26,661	11,751	9,453
Cash to Official Public Account					
- Appropriations	797,296	802,039	761,887	779,178	802,171
Cash and cash equivalents at end of reporting period	10,458	40,101	27,666	12,756	10,458

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	348	504	528	528	528
Administered Assets and Liabilities - Act 2 and Bill 4	135,933	-	867,000	-	-
Total new capital appropriations	136,281	504	867,528	528	528
Provided for:					
Purchase of non-financial assets	348	504	528	528	528
Other Items	-	-	867,000	-	-
Total Items	348	504	867,528	528	528
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	348	504	528	528	528
TOTAL	348	504	528	528	528
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	348	504	528	528	528
Total cash used to acquire assets	348	504	528	528	528

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

Prepared on Australian Accounting Standards basis.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018			
Gross book value	24	12,218	12,242
Accumulated depreciation/amortisation and impairment	(5)	(9,172)	(9,177)
Opening net book balance	19	3,046	3,065
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	504	504
Total additions	-	504	504
Other movements			
Total other movements	19	3,550	3,569
As at 30 June 2019			
Gross book value	24	12,722	12,746
Accumulated depreciation/amortisation and impairment	(5)	(9,672)	(9,677)
Closing net book balance	19	3,050	3,069

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2018-19* and *Bill (No.3) 2018-19* for depreciation/amortisation expenses, ACBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

AUSTRALIAN TRADE AND INVESTMENT COMMISSION

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AUSTRALIAN TRADE AND INVESTMENT COMMISSION (AUSTRADE)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

A full outline of Austrade's current strategic direction can be found in the *Portfolio Budget Statements 2018–19*, and in Austrade's *Corporate Plan 2018–19*.

Funding will be provided to continue the Approved Destination Status (ADS) scheme. The ADS scheme for Chinese tourists is a key component of Australia's tourism industry supporting tourist operators, including those operating in rural and regional communities. The ADS scheme provides the necessary government-to-government assurances for organised tour arrangements and makes a significant contribution to Australia's growing tourism sector.

Austrade will take responsibility for establishing and managing the Australian Government's Trade and Defence Office (TDO) in West Jerusalem. The TDO will support trade, investment, defence industries, and innovation partnerships with Israel.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Austrade at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Austrade Resource Statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	52,397	55,041	-	55,041
Departmental appropriation	193,869	201,686	3,849	205,535
s74 External Revenue (b)	28,661	27,400	-	27,400
Departmental capital budget (c)	14,076	14,135	-	14,135
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available	677	-	-	-
Equity injection	-	1,401	330	1,731
Total departmental annual appropriations	289,680	299,663	4,179	303,842
Total departmental resourcing	289,680	299,663	4,179	303,842
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	4,225	-	-	-
Outcome 1	141,018	140,871	-	140,871
Total administered annual appropriations	145,243	140,871	-	140,871
Total administered resourcing	145,243	140,871	-	140,871
Total resourcing for Austrade	434,923	440,534	4,179	444,713
			<i>Actual</i>	
			2017-18	2018-19
Average staffing level (number)			958	938

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

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

(a) *Appropriation Act (No. 1) 2018-19* and *Appropriation Bill (No. 3) 2018-19*.

(b) Estimated retained revenue receipts under section 74 of the *PGPA Act*.

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* 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'.

(d) *Appropriation Act (No. 2)* and *Appropriation Bill (No. 4) 2018-19*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
Australian Trade and Defence Office in West Jerusalem	1.1				
Departmental expenses(a)		364	763	774	785
Total		364	763	774	785
Approved Destination Status (ADS) Scheme	1.1				
Departmental expenses		-	2,721	2,737	2,813
Total		-	2,721	2,737	2,813
Total expense measures					
Departmental		364	3,484	3,511	3,598
Total		364	3,484	3,511	3,598
Capital measures					
Australian Trade and Defence Office in West Jerusalem	1.1				
Departmental capital(a)		330	35	-	-
Total		330	35	-	-
Total capital measures					
Departmental		330	35	-	-
Total		330	35	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Measure relates to a decision made post MYEFO.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Austrade at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual and capital appropriations					
Other Variations					
Australian Trade and Defence Office in West Jerusalem	1.1	694	798	774	785
Approved Destination Status (ADS) Scheme	1.1	-	2,721	2,737	2,813
Supplementation for Foreign Exchange Rebasing	1.1	2,516	-	-	-
Adjustments to Foreign Exchange Reappropriation of 2017-18 Foreign Policy White Paper	1.1	401	401	401	401
Adjustments to 2017-18 Foreign Exchange	1.1	(213)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		4,160	3,920	3,912	3,999
Total net impact on appropriations for Outcome 1		4,160	3,920	3,912	3,999
Outcome 2					
Departmental					
Annual and capital appropriations					
Other Variations					
Adjustments to Foreign Exchange	2.1	19	19	19	19
Net impact on appropriations for Outcome 2 (departmental)		19	19	19	19
Total net impact on appropriations for Outcome 2		19	19	19	19

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Contribute to Australia's economic prosperity by promoting Australia's export and other international economic interests through the provision of information, advice and services to business, associations, institutions and government	139,584	140,871	140,871	-	-
Total administered	139,584	140,871	140,871	-	-
Departmental programs					
Outcome 1 - Contribute to Australia's economic prosperity by promoting Australia's export and other international economic interests through the provision of information, advice and services to business, associations, institutions and government	192,344	206,498	210,328	3,830	-
Outcome 2 - The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas	9,266	9,323	9,342	19	-
Total departmental	201,610	215,821	219,670	3,849	-
Total administered and departmental	341,194	356,692	360,541	3,849	-

Austrade Additional Estimates Statements

Table 1.5: Appropriation Bill (No. 4) 2018-19

	<i>2017-18 Available \$'000</i>	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Australian Trade and Defence Office in West Jerusalem	-	1,401	1,731	330	-
Total non-operating	-	1,401	1,731	330	-

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to Austrade's outcomes and performance information as expressed in the *Portfolio Budget Statements 2018-19*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1 – Contribute to Australia's economic prosperity by promoting Australia's export and other international economic interests through the provision of information, advice and services to business, associations, institutions and government

Linked programs

There is no change to Austrade's linked programs as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.9 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 1

This table shows how much the entity 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

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 1: Contribute to Australia's economic prosperity by promoting Australia's export and other international economic interests through the provision of information, advice and services to business, associations, institutions and government					
Program 1.1: Promotion of Australia's export and other international economic interests					
Departmental expenses					
Departmental appropriations	180,717	193,128	189,142	189,296	190,188
s74 External Revenue (a)	27,146	25,400	25,400	25,400	25,400
Special accounts					
Services for other entities and trust monies	384	128	-	-	-
Expenses not requiring appropriation in the Budget year (b)	17,254	14,500	16,569	16,500	15,686
Departmental total	225,501	233,156	231,111	231,196	231,274
Total expenses for program 1.1	225,501	233,156	231,111	231,196	231,274
Program 1.2: Programmes to promote Australia's exports and other international economic interests					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	131,154	140,871	138,650	137,900	137,900
Administered total	131,154	140,871	138,650	137,900	137,900
Total expenses for program 1.2	131,154	140,871	138,650	137,900	137,900

Table continued on following page

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	131,154	140,871	138,650	137,900	137,900
Administered total	131,154	140,871	138,650	137,900	137,900
Departmental expenses					
Departmental appropriation	180,717	193,128	189,142	189,296	190,188
s74 External Revenue (a)	27,146	25,400	25,400	25,400	25,400
Special accounts	384	128	-	-	-
Expenses not requiring appropriation in the Budget year (b)	17,254	14,500	16,569	16,500	15,686
Departmental total	225,501	233,156	231,111	231,196	231,274
Total expenses for Outcome 1	356,655	374,027	369,761	369,096	369,174
	2017-18	2018-19			
Average staffing level (number)	920	904			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses 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.

Table 2.1.2: Program components of Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
1.2.1 - Component 1 Export market Development Grants scheme					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	129,597	137,900	137,900	137,900	137,900
Total component 1 expenses	129,597	137,900	137,900	137,900	137,900
1.2.2- Component 3: Free Trade Agreement Promotion					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	750	750	-	-
Total component 3 expenses	-	750	750	-	-
1.2.3 - Component 4: Developing Northern Australia - positioning the north as a leader in tropical health					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,557	2,221	-	-	-
Total component 4 expenses	1,557	2,221	-	-	-
Program support					
Expenses not requiring appropriation in the Budget year	-	-	-	-	-
Total program expenses	131,154	140,871	138,650	137,900	137,900

Table 2.1.3: Performance criteria for Outcome 1

There is no change to Austrade's outcomes and performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to *Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.9 Foreign Affairs and Trade Portfolio*.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2 – The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas

Linked programs

There is no change to Austrade's linked programs as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.9 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 2.1: Consular Services					
Departmental expenses					
Departmental appropriation	10,275	9,342	9,342	9,396	9,451
s74 External Revenue (a)	1,543	2,000	2,000	2,000	2,000
Departmental total	11,818	11,342	11,342	11,396	11,451
Total expenses for program 2.1	11,818	11,342	11,342	11,396	11,451
Outcome 2 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	10,275	9,342	9,342	9,396	9,451
s74 External Revenue (a)	1,543	2,000	2,000	2,000	2,000
Departmental total	11,818	11,342	11,342	11,396	11,451
Total expenses for Outcome 2	11,818	11,342	11,342	11,396	11,451
	2017-18	2018-19			
Average staffing level (number)	38	34			

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

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

Table 2.2.3: Performance criteria for Outcome 2

There is no change to Austrade's outcomes and performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to *Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.9 Foreign Affairs and Trade Portfolio*.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by entity Austrade.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Monies (D)	1					
2018-19		128	-	(128)	-	-
<i>2017-18</i>		<i>512</i>	-	<i>(384)</i>	-	<i>128</i>
Total special accounts						
2018-19 Budget estimate		128	-	(128)	-	-
<i>Total special accounts</i>						
<i>2017-18 actual</i>		<i>512</i>	-	<i>(384)</i>	-	<i>128</i>

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of Austrade's budgeted financial statements, as reflected in the departmental financial statements and administered schedules, is provided below.

3.2.2 Budgeted financial statements

Departmental Financial Statements

The Departmental financial statements represent the assets, liabilities, revenues and expenses which are controlled by Austrade. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by Austrade in undertaking its operations.

Budgeted departmental comprehensive income statement

This statement provides actual financial results for 2017-18 and the estimated revenue and expenses for 2018-19 and forward years.

Total income in 2018-19 is estimated to be \$229.9 million, an increase of \$0.8 million from the Budget. The increase is due to a \$0.4 million increase in revenue from Government and a \$0.4 million increase in appropriation from the measure Australian Trade and Defence Office in West Jerusalem. The 2018-19 total income excludes \$2.5 million supplementation for foreign exchange movements as they relate to prior years' activities. These amounts are included in Table 1.1 Austrade Resource Statement.

Total estimated expenses for 2018-19 have decreased by \$1.6 million from Budget to reflect the decrease in estimated depreciation.

Budgeted departmental balance sheet

This statement discloses the estimated end of year financial position for Austrade. Austrade's budgeted net asset position at the end of 2018-19 of \$63.5 million, is consistent with the 2017-18 actual of \$62.3 million in Table 3.3.

Departmental capital budget statement

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, additional equity, borrowings, or funds from internal sources.

Departmental statement of asset movements

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity

Details of transactions administered by Austrade on behalf of the Government are shown in the following schedules to the financial statements.

Schedule of budgeted income and expenses administered on behalf of Government

This schedule discloses revenue and expenses administered on behalf of the Government.

Administered expenses of \$140.9 million for 2018-19 relate to the Export Market Development Grants (EMDG) Scheme (\$137.9 million), Free Trade Agreement Promotion (\$0.8 million), and Tropical Health (\$2.2 million). The EMDG Scheme is comprised of \$131.0 million in grant expenditure and \$6.9 million in expenditure for the costs of administration on behalf of the Government. Free Trade Agreement Promotion and Tropical Health are wholly comprised of grant expenditure.

Schedule of budgeted assets and liabilities administered on behalf of Government

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

Total administered assets and liabilities for 2018-19 are estimated at \$0.1 million and \$11.9 million respectively.

Schedule of budgeted administered cash flows

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the relevant programs.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	142,783	145,927	147,448	147,448	147,448
Suppliers	76,533	84,071	78,436	78,644	79,591
Depreciation and amortisation	17,254	14,500	16,569	16,500	15,686
Write-down and impairment of assets	4	-	-	-	-
Losses from asset sales	264	-	-	-	-
Other expenses	481	-	-	-	-
Total expenses	237,319	244,498	242,453	242,592	242,725
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	26,105	24,200	24,200	24,200	24,200
Rental income	382	200	200	200	200
Other revenue	2,202	3,000	3,000	3,000	3,000
Total own-source revenue	28,689	27,400	27,400	27,400	27,400
Total own-source income	28,689	27,400	27,400	27,400	27,400
Net cost of / (contribution by) services	(208,630)	(217,098)	(215,053)	(215,192)	(215,325)
Revenue from Government	189,712	202,470	198,484	198,692	199,639
Surplus/(deficit) attributable to the Australian Government	(18,918)	(14,628)	(16,569)	(16,500)	(15,686)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(18,918)	(14,628)	(16,569)	(16,500)	(15,686)

Table continued on following page

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(1,664)	(128)	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	17,254	14,500	16,569	16,500	15,686
Total comprehensive income/(loss) - as per the statement of comprehensive income	(18,918)	(14,628)	(16,569)	(16,500)	(15,686)

(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 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.

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,870	5,500	5,500	5,500	5,500
Trade and other receivables	55,092	54,334	54,334	54,334	54,334
Total financial assets	59,962	59,834	59,834	59,834	59,834
Non-financial assets					
Land and buildings	16,311	13,042	10,914	8,846	6,378
Property, plant and equipment	9,299	9,591	7,951	5,853	5,691
Intangibles	26,079	30,422	32,334	34,716	35,987
Other non-financial assets	5,551	5,551	5,551	5,551	5,551
Total non-financial assets	57,240	58,606	56,750	54,966	53,607
Total assets	117,202	118,440	116,584	114,800	113,441
LIABILITIES					
Payables					
Suppliers	13,513	13,513	13,513	13,513	13,513
Other payables	16,239	16,239	16,239	16,239	16,239
Total payables	29,752	29,752	29,752	29,752	29,752
Provisions					
Employee provisions	25,125	25,125	25,125	25,125	25,125
Other provisions	50	50	50	50	50
Total provisions	25,175	25,175	25,175	25,175	25,175
Total liabilities	54,927	54,927	54,927	54,927	54,927
Net assets	62,275	63,513	61,657	59,873	58,514
EQUITY*					
Parent entity interest					
Contributed equity	115,696	131,562	146,275	160,991	175,318
Reserves	33,717	33,717	33,717	33,717	33,717
Retained surplus / (accumulated deficit)	(87,138)	(101,766)	(118,335)	(134,835)	(150,521)
Total parent entity interest	62,275	63,513	61,657	59,873	58,514
Total Equity	62,275	63,513	61,657	59,873	58,514

* Equity is the residual interest in assets after the deduction of liabilities.

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(87,138)	33,717	-	115,696	62,275
Adjusted opening balance	(87,138)	33,717	-	115,696	62,275
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(14,628)	-	-	-	(14,628)
Total comprehensive income	(14,628)	-	-	-	(14,628)
of which:					
Attributable to the Australian Government	(14,628)	-	-	-	(14,628)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation				1,731	1,731
Departmental Capital Budget (DCB)				14,135	14,135
Sub-total transactions with owners	-	-	-	15,866	15,866
Estimated closing balance as at 30 June 2019	(101,766)	33,717	-	131,562	63,513
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	(101,766)	33,717	-	131,562	63,513

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	189,737	203,228	198,484	198,692	199,639
Sale of goods and rendering of services	26,351	24,400	24,400	24,400	24,400
Other	1,807	3,000	3,000	3,000	3,000
Total cash received	217,895	230,628	225,884	226,092	227,039
Cash used					
Employees	140,831	145,927	147,448	147,448	147,448
Suppliers	72,508	84,071	78,436	78,644	79,591
Net GST paid	142	-	-	-	-
Other	780	-	-	-	-
Total cash used	214,261	229,998	225,884	226,092	227,039
Net cash from / (used by) operating activities	3,634	630	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	106	-	-	-	-
Total cash received	106	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	17,656	15,866	14,713	14,716	14,327
Total cash used	17,656	15,866	14,713	14,716	14,327
Net cash from / (used by) investing activities	(17,550)	(15,866)	(14,713)	(14,716)	(14,327)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,875	15,866	14,713	14,716	14,327
Total cash received	12,875	15,866	14,713	14,716	14,327
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	12,875	15,866	14,713	14,716	14,327
Net increase/(decrease) in cash held	(1,041)	630	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,911	4,870	5,500	5,500	5,500
Cash and cash equivalents at the end of the reporting period	4,870	5,500	5,500	5,500	5,500

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	15,176	14,135	14,178	14,216	14,327
Equity injections - Act No. 2 and Bill 4	-	1,731	535	500	-
Total new capital appropriations	15,176	15,866	14,713	14,716	14,327
Provided for:					
Purchase of non-financial assets	17,656	15,866	14,713	14,716	14,327
Total Items	17,656	15,866	14,713	14,716	14,327
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	1,731	535	500	-
Funded by capital appropriation - DCB (b)	17,656	14,135	14,178	14,216	14,327
TOTAL AMOUNT SPENT	17,656	15,866	14,713	14,716	14,327
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,656	15,866	14,713	14,716	14,327
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	17,656	15,866	14,713	14,716	14,327

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

(b) 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 (2018-19 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	16,309	19,952	80,858	117,119
Accumulated depreciation/ amortisation and impairment	2	(10,653)	(54,779)	(65,430)
Opening net book balance	16,311	9,299	26,079	51,689
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,541	190	-	1,731
By purchase - appropriation ordinary annual services (b)	190	3,602	10,343	14,135
Total additions	1,731	3,792	10,343	15,866
Other movements				
Depreciation/amortisation expense	(5,000)	(3,500)	(6,000)	(14,500)
Total other movements	(5,000)	(3,500)	(6,000)	(14,500)
As at 30 June 2019				
Gross book value	18,040	23,744	91,201	132,985
Accumulated depreciation/ amortisation and impairment	(4,998)	(14,153)	(60,779)	(79,930)
Closing net book balance	13,042	9,591	30,422	53,055

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2018-19* and Bill (No.4) 2018-19.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018-19* and Bill (No.3) 2018-19 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)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	5,063	5,253	5,253	5,253	5,253
Suppliers	1,333	1,642	1,642	1,642	1,642
Grants	124,758	133,976	131,755	131,005	131,005
Total expenses administered on behalf of Government	131,154	140,871	138,650	137,900	137,900
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	121	-	-	-	-
Total non-taxation revenue	121	-	-	-	-
Total own-source revenue administered on behalf of Government	121	-	-	-	-
Total own-source income administered on behalf of Government	121	-	-	-	-
Net cost of/(contribution by) services	131,033	140,871	138,650	137,900	137,900
Total comprehensive income (loss) attributable to the Australian Government	(131,033)	(140,871)	(138,650)	(137,900)	(137,900)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	75	-	-	-	-
Trade and other receivables	92	92	92	92	92
Total financial assets	167	92	92	92	92
Total assets administered on behalf of Government	167	92	92	92	92
LIABILITIES					
Payables					
Suppliers	88	88	88	88	88
Grants	1,732	1,657	1,657	1,657	1,657
Other payables	38	38	38	38	38
Total payables	1,858	1,783	1,783	1,783	1,783
Provisions					
Employee provisions	2,178	2,178	2,178	2,178	2,178
Other provisions	7,937	7,937	7,937	7,937	7,937
Total provisions	10,115	10,115	10,115	10,115	10,115
Total liabilities administered on behalf of Government	11,973	11,898	11,898	11,898	11,898
Net assets/(liabilities)	(11,806)	(11,806)	(11,806)	(11,806)	(11,806)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	39	-	-	-	-
Other	121	-	-	-	-
Total cash received	160	-	-	-	-
Cash used					
Grants	124,394	134,051	131,755	131,005	131,005
Suppliers	1,530	1,642	1,642	1,642	1,642
Employees	5,144	5,253	5,253	5,253	5,253
Other	8,390	-	-	-	-
Total cash used	139,458	140,946	138,650	137,900	137,900
Net cash from / (used by) operating activities	(139,298)	(140,946)	(138,650)	(137,900)	(137,900)
Net increase/(decrease) in cash held	(139,298)	(140,946)	(138,650)	(137,900)	(137,900)
Cash and cash equivalents at beginning of reporting period	204	75	-	-	-
Cash from Official Public Account for:					
- Appropriations	139,197	140,871	138,650	137,900	137,900
Total cash from Official Public Account	139,197	140,871	138,650	137,900	137,900
Cash to Official Public Account for:					
- Appropriations	28	-	-	-	-
Total cash to Official Public Account	28	-	-	-	-
Cash and cash equivalents at end of reporting period	75	-	-	-	-

Prepared on Australian Accounting Standards basis.

AUSTRALIAN SECRET INTELLIGENCE SERVICE

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AUSTRALIAN SECRET INTELLIGENCE SERVICE (ASIS)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There have been no changes to ASIS's role, outcomes, output groups, or outputs as expressed in the *Portfolio Budget Statements 2018-19*.

Additional appropriations are as a result of the Government's decision to increase funding for a range of capabilities.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for ASIS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: Entity ASIS resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	94,351	104,992	-	104,992
Departmental appropriation	283,084	302,979	(4,009)	298,970
s74 External Revenue (b)	83,000	89,600	-	89,600
Departmental capital budget (c)	15,234	16,852	-	16,852
Annual appropriations - other services - non-operating (d)				
Equity injection	52,671	57,795	6,244	64,039
Total departmental annual appropriations	528,340	572,218	2,235	574,453
Total departmental resourcing	528,340	572,218	2,235	574,453
Total resourcing for entity ASIS	528,340	572,218	2,235	574,453

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

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

(a) *Appropriation Act (No. 1) 2018-19* and *Appropriation Bill (No. 3) 2018-19*.

(b) Estimated retained revenue receipts under section 74 of the *PGPA Act*.

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* 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'.

(d) *Appropriation Act (No. 2)* and *Appropriation Bill (No. 4) 2018-19*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total expense measures					
Capital measures					
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Departmental capital		nfp	nfp	nfp	nfp
Total capital measures					
Decisions taken but not yet announced					
		nfp	nfp	nfp	nfp

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.	298,318	319,831	315,822	-	(4,009)
Total departmental	298,318	319,831	315,822	-	(4,009)

Note 1: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	52,671	57,795	64,039	6,244	-
Total non-operating	52,671	57,795	64,039	6,244	-

Note 1: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to ASIS's outcome and program structure as expressed in the *Portfolio Budget Statements 2018-19*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.					
Program 1.1: Secret Intelligence					
Departmental expenses					
Departmental appropriation	212,313	224,228	238,879	221,167	228,122
s74 External Revenue (a)	62,250	67,200	68,550	65,850	67,125
Expenses not requiring appropriation in the Budget year (b)	17,771	23,819	33,623	41,022	50,016
Departmental total	292,334	315,247	341,052	328,039	345,263
Total expenses for program 1.1	292,334	315,247	341,052	328,039	345,263
Program 1.2: Other Services					
Departmental expenses					
Departmental appropriation	70,771	74,742	79,626	73,722	76,041
s74 External Revenue (a)	20,750	22,400	22,850	21,950	22,375
Expenses not requiring appropriation in the Budget year (b)	5,924	7,940	11,208	13,674	16,672
Departmental total	97,445	105,082	113,684	109,346	115,088
Total expenses for program 1.2	97,445	105,082	113,684	109,346	115,088
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	283,084	298,970	318,505	294,889	304,163
s74 External Revenue (a)	83,000	89,600	91,400	87,800	89,500
Expenses not requiring appropriation in the Budget year (b)	23,695	31,759	44,831	54,696	66,688
Departmental total	389,779	420,329	454,736	437,385	460,351
Total expenses for Outcome 1	389,779	420,329	454,736	437,385	460,351

(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.

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

Section 3: Budgeted financial statements

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The increase in ASIS's operating revenues and net increase in assets since the *Portfolio Budget Statements 2018-19* is due to the Government's decision to increase funding for a range of capabilities. Further analysis of the budgeted financial statements is not provided due to the need to observe requirements of national security.

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Total expenses	389,779	420,329	454,736	437,385	460,351
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	83,000	89,600	91,400	87,800	89,500
Total own-source revenue	83,000	89,600	91,400	87,800	89,500
Gains					
Other gains	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	83,000	89,600	91,400	87,800	89,500
Net cost of / (contribution by) services	(306,779)	(330,729)	(363,336)	(349,585)	(370,851)
Revenue from Government	283,084	298,970	318,505	294,889	304,163
Surplus/(deficit) attributable to the Australian Government	(23,695)	(31,759)	(44,831)	(54,696)	(66,688)
Total comprehensive income/(loss) attributable to the Australian Government	(23,695)	(31,759)	(44,831)	(54,696)	(66,688)

Note: Impact of net cash appropriation arrangements

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	23,695	31,759	44,831	54,696	66,688
Total comprehensive income/(loss) - as per the statement of comprehensive income	(23,695)	(31,759)	(44,831)	(54,696)	(66,688)

(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 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.

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets	104,992	108,814	112,592	109,074	111,292
Non-financial assets	223,210	272,343	295,279	288,594	263,236
Total assets	328,202	381,157	407,871	397,668	374,528
LIABILITIES					
Payables	34,550	35,100	35,650	36,200	36,750
Interest bearing liabilities	-	-	-	-	-
Provisions	57,442	60,715	63,943	59,874	61,542
Total liabilities	91,992	95,815	99,593	96,074	98,292
Net assets	236,210	285,342	308,278	301,594	276,236
EQUITY*					
Parent entity interest					
Contributed equity	286,905	367,796	435,564	483,576	524,906
Reserves	82,000	82,000	82,000	82,000	82,000
Retained surplus / (accumulated deficit)	(132,695)	(164,454)	(209,286)	(263,982)	(330,670)
Total parent entity interest	236,210	285,342	308,278	301,594	276,236
Total Equity	236,210	285,342	308,278	301,594	276,236

* Equity is the residual interest in assets after the deduction of liabilities.

Prepared on Australian Accounting Standard basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(132,695)	-	82,000	286,905	236,210
Adjusted opening balance	(132,695)	-	82,000	286,905	236,210
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(31,759)	-	-	-	(31,759)
Total comprehensive income	(31,759)	-	-	-	(31,759)
of which:					
Attributable to the Australian Government	(31,759)	-	-	-	(31,759)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	64,039	64,039
Departmental Capital Budget (DCB)	-	-	-	16,852	16,852
Sub-total transactions with owners	-	-	-	80,891	80,891
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2019	(164,454)	-	82,000	367,796	285,342
Closing balance attributable to the Australian Government	(164,454)	-	82,000	367,796	285,342

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	272,092	295,149	314,728	298,405	301,944
Other	83,000	89,600	91,400	87,800	89,500
Total cash received	355,092	384,749	406,128	386,205	391,445
Cash used					
Other	355,092	384,749	406,128	386,205	391,445
Total cash used	355,092	384,749	406,128	386,205	391,445
Net cash from / (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Other	67,905	80,891	67,768	48,011	41,330
Total cash used	67,905	80,891	67,768	48,011	41,330
Net cash from / (used by) investing activities	(67,905)	(80,891)	(67,768)	(48,011)	(41,330)
FINANCING ACTIVITIES					
Cash received					
Other	67,905	80,891	67,768	48,011	41,330
Total cash received	67,905	80,891	67,768	48,011	41,330
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	67,905	80,891	67,768	48,011	41,330
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	42,000	42,000	42,000	42,000	42,000
Cash and cash equivalents at the end of the reporting period	42,000	42,000	42,000	42,000	42,000

Prepared on Australian Accounting Standards basis.

TOURISM AUSTRALIA

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TOURISM AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There is no change to Tourism Australia's Strategic Direction. For further details please refer to *Portfolio Budget Statements 2018-19* Budget Related Paper No. 1.9 Foreign Affairs and Trade Portfolio.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Tourism Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

In November 2018, Tourism Australia was granted an additional appropriation of \$5.0 million over two years to continue to promote Australia as a destination for working holiday makers, focusing on the practical elements of a working holiday including how and where to get a job and the benefits of a working holiday in Australia.

Table 1.1: Tourism Australia resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18 \$'000	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
Opening balance/cash reserves at 1 July				
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	129,308	132,488	2,653	135,141
Total annual appropriations	129,308	132,488	2,653	135,141
Amounts received from related entities (b)				
Amounts from portfolio department	19,000	16,500	2,500	19,000
Total amounts received from related entities	19,000	16,500	2,500	19,000
Total funds from Government	148,308	148,988	5,153	154,141
Funds from industry sources				
Funds from industry sources	20,304	17,718	2,982	20,700
Total funds from industry sources	20,304	17,718	2,982	20,700
Funds from other sources				
Interest	987	909	(309)	600
Other	1,682	-	-	-
Total funds from other sources	2,669	909	(309)	600
Total resourcing for entity Tourism Australia				
	171,281	167,615	7,826	175,441
			<i>Actual</i>	
			2017-18	2018-19
Average staffing level (number) (c)			207	207

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

(a) *Appropriation Act (No. 1) 2018-19* and *Appropriation Bill (No. 3) 2018-19*.

(b) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

(c) Average Staffing Level (ASL) figures are estimates only.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures				
Changes to the Working Holiday Makers visa programme				
1.1				
Departmental expenses(a)	2,500	2,500	-	-
Total	2,500	2,500	-	-
Total expense measures				
Departmental	2,500	2,500	-	-
Total	2,500	2,500	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

(a) The lead entity for the Working Holiday Makers measure is the Department of the Treasury. The full measure description and package details appear in MYEFO under the Treasury portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Tourism Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental	1.1				
Annual appropriations					
Changes in Parameters					
(net decrease) Changes in Price and Wage Indices		-	(132)	(276)	(286)
(net increase) FX		-	1,232	2,425	3,720
Other Variations					
(net increase) FOREX Rebasing in 2017-18		2,653	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		2,653	1,100	2,149	3,434
Total net impact on appropriations for Outcome 1		2,653	1,100	2,149	3,434

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 <i>Available</i> \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programmes					
Outcome 1 - Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.	129,308	132,488	135,141	2,653	-
Total departmental	129,308	132,488	135,141	2,653	-
Total administered and departmental	129,308	132,488	135,141	2,653	-

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to Tourism Australia’s outcomes and performance information as expressed in the *Portfolio Budget Statement 2018-19*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets

Linked programs

Department of Foreign Affairs and Trade	
Programs	<ul style="list-style-type: none"> Program 1.7 - Programs to Promote Australia’s International Tourism Interests
Contribution of this program to Tourism Australia’s Outcome 1 The program provides funding to Tourism Australia to deliver Outcome 1.	
Austrade	
Programs	<ul style="list-style-type: none"> Program 1.2 - Programs to promote Australia’s export and other international economic interests
Contribution of this program to Tourism Australia’s Outcome 1 Austrade provides research and policy support to Tourism Australia’s activities by promoting the export of Australian tourism services. These exports contribute to Australia’s prosperity.	
Department of Infrastructure and Regional Development	
Programs	<ul style="list-style-type: none"> Program 2.4 - Air Transport Program 3.1 - Regional Development
Contribution of this program to Tourism Australia’s Outcome 1 An efficient, sustainable, competitive, safe and secure air transport system contributes to increasing international visitor arrivals and expenditure, and growing demand for Australia as a destination for tourism and business events. Tourism Australia also works in partnership with State and Territory governments, industry and commercial partners to build demand and increase visitor arrivals and spend in Australia, including encouraging international visitors to disperse beyond gateway cities into regional areas.	

Budgeted expenses for Outcome 1

This table shows how much the entity 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

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets					
Program 1.1: Supporting Outcome 1					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	129,308	135,141	133,854	140,204	145,653
Payment from related entities	19,000	19,000	16,500	19,923	19,981
Expenses not requiring appropriation in the Budget year (a)	-	-	-	-	-
Revenues from industry sources	24,567	20,700	20,700	20,700	20,700
Revenues from other independent sources	987	600	600	600	600
Total expenses for Program 1.1	173,862	175,441	171,654	181,427	186,934
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	129,308	135,141	133,854	140,204	145,653
Payment from related entities	19,000	19,000	16,500	19,923	19,981
Expenses not requiring appropriation in the Budget year (a)	-	-	-	-	-
Revenues from industry sources	24,567	20,700	20,700	20,700	20,700
Revenues from other independent sources	987	600	600	600	600
Total expenses for Outcome 1	173,862	175,441	171,654	181,427	186,934
Average staffing level (number) (b)	<i>Actual</i> 2017-18 207	2018-19 207			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

(b) Average Staffing Level (ASL) figures are estimates only.

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

Table 2.1.2: Program components of Outcome 1

Program 1.1: Supporting Outcome 1					
	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised	Forward	Forward	Forward
	expenses	estimate	estimate	estimate	estimate
	expenses				
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
<i>1.1.1 - Component 1 - Grow Demand</i>					
Programme Support	147,783	149,125	145,906	154,213	158,894
Total component 1 expenses	147,783	149,125	145,906	154,213	158,894
<i>1.1.2 - Component 2 - Industry Development</i>					
Programme Support	26,079	26,316	25,748	27,214	28,040
Total component 2 expenses	26,079	26,316	25,748	27,214	28,040
Total programme expenses	173,862	175,441	171,654	181,427	186,934

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

Table 2.1.3: Performance criteria for Outcome 1

There is no change to Tourism Australia's outcomes and performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to *Portfolio Budget Statements 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Tourism Australia does not manage any Special Accounts and has no changes to the Portfolio Budget Statement 2018-19.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Tourism Australia has no significant differences between the resource information presented in the Portfolio Budget Statement 2018-19 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

3.2.2 Budgeted financial statements

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

	2017-18 Actual expenses \$'000	2018-19 Revised estimate expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	33,198	35,000	35,700	36,414	37,142
Suppliers	131,247	127,741	128,954	140,513	145,292
Depreciation and amortisation	9,317	12,700	7,000	4,500	4,500
Finance costs	16	-	-	-	-
Write-down and impairment of assets	84	-	-	-	-
Total expenses	173,862	175,441	171,654	181,427	186,934
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	7,915	-	-	-	-
Interest	987	600	600	600	600
Rental income	1,426	1,700	1,700	1,700	1,700
Other revenue	15,880	19,000	19,000	19,000	19,000
Total own-source revenue	26,208	21,300	21,300	21,300	21,300
Gains					
Other gains	(582)	-	-	-	-
Total gains	(582)	-	-	-	-
Total own-source income	25,626	21,300	21,300	21,300	21,300
Net cost of (contribution by) services	148,236	154,141	150,354	160,127	165,634
Revenue from Government	148,308	154,141	150,354	160,127	165,634
Surplus (Deficit) attributable to the Australian Government	72	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	72	-	-	-	-

(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 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.

Prepared on Australian Accounting Standard basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,123	16,323	18,823	18,823	18,823
Trade and other receivables	6,533	6,533	6,533	6,533	6,533
Total financial assets	14,656	22,856	25,356	25,356	25,356
Non-financial assets					
Land and buildings	1,999	1,999	1,999	1,999	1,999
Property, plant and equipment	1,832	1,732	1,732	1,732	1,732
Intangibles	19,168	11,068	8,568	8,568	8,568
Other non-financial assets	4,998	4,998	4,998	4,998	4,998
Total non-financial assets	27,997	19,797	17,297	17,297	17,297
Total assets	42,653	42,653	42,653	42,653	42,653
LIABILITIES					
Payables					
Suppliers	9,870	9,870	9,870	9,870	9,870
Other payables	7,642	7,642	7,642	7,642	7,642
Total payables	17,512	17,512	17,512	17,512	17,512
Provisions					
Employee provisions	4,254	4,254	4,254	4,254	4,254
Other provisions	674	674	674	674	674
Total provisions	4,928	4,928	4,928	4,928	4,928
Liabilities included in disposal groups held for sale					
Total liabilities	22,440	22,440	22,440	22,440	22,440
Net assets	20,213	20,213	20,213	20,213	20,213
EQUITY*					
Parent entity interest					
Contributed equity	1,543	1,543	1,543	1,543	1,543
Reserves	2,484	2,484	2,484	2,484	2,484
Retained surplus (accumulated deficit)	16,186	16,186	16,186	16,186	16,186
Total parent entity interest	20,213	20,213	20,213	20,213	20,213

* Equity is the residual interest in assets after the deduction of liabilities.

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	16,186	2,484	-	1,543	20,213
Adjusted opening balance	16,186	2,484	-	1,543	20,213
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2019	16,186	2,484	-	1,543	20,213
Closing balance attributable to the Australian Government	16,186	2,484	-	1,543	20,213

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	142,546	135,141	133,854	146,127	145,711
Interest	987	600	600	600	600
Net GST received	27	-	-	-	-
Other	11,974	20,700	20,700	20,700	20,700
Grants from Portfolio Department	19,000	19,000	16,500	14,000	19,923
Total cash received	174,534	175,441	171,654	181,427	186,934
Cash used					
Employees	32,892	35,000	35,700	36,414	37,142
Suppliers	132,884	127,741	128,954	140,513	145,292
Borrowing costs	16	-	-	-	-
Other	5,588	-	-	-	-
Total cash used	171,380	162,741	164,654	176,927	182,434
Net cash from (used by) operating activities	3,154	12,700	7,000	4,500	4,500
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	17,754	4,500	4,500	4,500	4,500
Total cash used	17,754	4,500	4,500	4,500	4,500
Net cash from (used by) investing activities	(17,754)	(4,500)	(4,500)	(4,500)	(4,500)
Net increase (decrease) in cash held	(14,600)	8,200	2,500	-	-
Cash and cash equivalents at the beginning of the reporting period	22,723	8,123	16,323	18,823	18,823
Cash and cash equivalents at the end of the reporting period	8,123	16,323	18,823	18,823	18,823

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	-	-	-	-	-
Total new capital appropriations	-	-	-	-	-
Provided for:					
Purchase of non-financial assets	-	-	-	-	-
Total Items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	17,693	4,500	4,500	4,500	4,500
TOTAL AMOUNT SPENT	17,693	4,500	4,500	4,500	4,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,754	4,500	4,500	4,500	4,500
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	17,754	4,500	4,500	4,500	4,500

(a) Includes the following sources of funding:
 - industry sources; and
 - other independent sources.

Prepared on Australian Accounting Standard basis.

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	9,388	3,055	40,292	52,735
Accumulated depreciation/ amortisation and impairment	(7,389)	(1,223)	(21,124)	(29,736)
Opening net book balance	1,999	1,832	19,168	22,999
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - other	500	100	3,900	4,500
Total additions	500	100	3,900	4,500
Other movements				
Depreciation/amortisation expense	(500)	(200)	(12,000)	(12,700)
Total other movements	(500)	(200)	(12,000)	(12,700)
As at 30 June 2019				
Gross book value	9,888	3,155	44,192	57,235
Accumulated depreciation/amortisation and impairment	(7,889)	(1,423)	(33,124)	(42,436)
Closing net book balance	1,999	1,732	11,068	14,799

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered	Revenues, expenses, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend monies from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF).
Departmental	Revenue, expenses, assets and liabilities that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.

Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Measure the joint or independent contribution of programmes to the achievement of their specified outcome.
Efficiency indicators	Measure the adequacy of an agency's management of its programmes. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one programme should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Price	One of the three key efficiency indicators. The amount the Government or the community pays for the delivery of programmes.
Programme	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an

Portfolio Glossary

	organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between the user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of a programme; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Special Accounts allow money in the Consolidated Revenue Fund to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i>) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i>).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing Appropriations are a sub-category consisting of ongoing Special Appropriations - the amount appropriated will depend on circumstances specified in the legislation.