

**Australian Centre for
International Agricultural
Research**

**Entity resources and planned
performance**

Australian Centre for International Agricultural Research

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Australian Centre for International Agricultural Research

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Centre for International Agricultural Research (ACIAR) contributes to poverty reduction and improved livelihoods through more productive and sustainable agriculture emerging from collaborative international research.

The ACIAR mandate is to amplify the impact of Australia's outstanding capabilities in agricultural science by brokering and funding agricultural research for development partnerships in developing countries. The agency works with public and private research institutions to improve the productivity and sustainability of agricultural systems and the resilience of food systems in partner countries.

ACIAR supports Australia's national interests by contributing to sustainable economic growth, poverty reduction and enhanced regional stability, with a particular focus on economic diplomacy and women's economic empowerment. Our ACIAR work aligns closely with Australia's development assistance program, supporting research collaboration while emphasising human capacity building and private sector-led development, targeted at improved livelihoods in agriculture, forestry and fisheries.

Our research portfolio encompasses:

- key agriculture sectors – crops, fisheries, forestry, horticulture and livestock;
- science and disciplines supporting these sectors – agronomy, plant genetics, livestock production, agribusiness, social systems, soil and land management, water, and climate; and
- assessment of achievements to guide future investment – impact evaluation.

Our work aims to contribute to poverty reduction and improved regional security, with a particular focus on Papua New Guinea and Pacific island countries, and in partner countries in East Asia, South and West Asia and Eastern and Southern Africa.

ACIAR builds the knowledge base that underpins six strategic development objectives:

- food security and poverty reduction;
- natural resources and climate change;
- human health and nutrition;
- gender equity and women's empowerment;
- inclusive value chains; and
- scientific and policy capacity building.

These objectives are consistent with the ACIAR purpose under the enabling legislation and reflect the Australian Government’s development policy.

Around 65 per cent of our research expenditure is implemented through bilateral arrangements between ACIAR and partner countries in the Indo-Pacific region. In 2022–2023, ACIAR will continue to develop long-term agreements for research collaboration in the Indo-Pacific region, with a focus on the Pacific. In most countries and regions, these agreements will put into effect a program of research collaboration that is more consolidated geographically and thematically. They will also detail the intent for co-investment by some countries. We will continue to maintain permanent representation in 11 countries.

As a part of our statutory mandate, ACIAR manages Australia’s investment in the global agricultural research system, chief among which is the Consultative Group on International Agriculture Research Centres (CGIAR). ACIAR represents Australia on the CGIAR System Council, and Australians occupy a disproportionate number of leadership positions across the CGIAR network. ACIAR will strengthen its regional research support to other multilateral institutions, including the Pacific Community, the Asia-Pacific Association of Agricultural Research Institutions, and the World Vegetable Center to promote and support collaborative research initiatives that progress our six strategic objectives.

In 2022–23, the impacts of the COVID-19 pandemic are expected to continue to influence the prioritisation and execution of our activities. ACIAR will continue to target investment towards critical gaps and opportunities, and will adapt its delivery modalities in response to ongoing disruptions and constraints, including in international travel.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Australian Centre for International Agricultural Research resource statement — Budget estimates for 2022-23 as at October Budget 2022

| | 2021-22 <i>Estimated actual</i> \$'000 | 2022-23 Estimate \$'000 |
|--|--|-------------------------------|
| Departmental | | |
| Annual appropriations - ordinary annual services (a) | | |
| Prior year appropriations available | 5,012 | 3,000 |
| Departmental appropriation (b) | 9,362 | 9,182 |
| s74 External Revenue (c) | 1,856 | 91 |
| Departmental capital budget (d) | 246 | 248 |
| Total departmental resourcing | 16,476 | 12,521 |
| Administered | | |
| Annual appropriations - ordinary annual services (a) | | |
| Prior year appropriations available (b) | 6,008 | 2,000 |
| Outcome 1 | 91,191 | 92,920 |
| Total administered annual appropriations | 97,199 | 94,920 |
| Special accounts (d) | | |
| Opening balance | 9,240 | 7,508 |
| Appropriation receipts | 14,501 | 8,348 |
| Total special account receipts | 23,741 | 15,856 |
| Total administered resourcing | 120,940 | 110,776 |
| Total resourcing for ACIAR | 137,416 | 123,297 |
| | 2021-22 | 2022-23 |
| Average staffing level (number) | 78 | 78 |

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

Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to Australian Centre for International Agricultural Research are detailed in the October Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Centre for International Agricultural Research October 2022-23 Budget measures

| | Program | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 | 2025-26 \$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Payment measures (if applicable) | | | | | | |
| Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (a) | | | | | | |
| Departmental expenses | 1.1 | - | (259) | - | - | - |
| Total | | - | (259) | - | - | - |
| An Ambitious and Enduring APS Reform Plan (b) | | | | | | |
| Departmental expenses | 1.1 | - | (3) | (10) | (12) | - |
| Total | | - | (3) | (10) | (12) | - |
| Total payment measures | | | | | | |
| Departmental | | - | (262) | (10) | (12) | - |
| Total | | - | (262) | (10) | (12) | - |

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

- (a) The full measure description and package details appear in the October Budget Paper No. 2 under cross portfolio.
- (b) The full measure description and package details appear in the October Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent Corporate Plan for Australian Centre for International Agricultural Research can be found at:

<https://aciarc.gov.au/publication/corporate-publications/corporate-plan-2022-23>.

The most recent Annual Performance Statement can be found at:

<https://aciarc.gov.au/publication/Annual-Report-2020-21>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships

Linked programs

| |
|---|
| Department of Foreign Affairs and Trade |
| <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 - Official Development Assistance |
| <p>Contribution to Outcome 1 made by linked programs</p> <p>ACIAR manages a range of co-investments with DFAT including research and capacity building. These investments enable ACIAR to leverage resources and access complementary expertise. The ACIAR overseas offices are located within Australian high commissions/embassies and work in close collaboration with DFAT.</p> |

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|--|--|-----------------------------|---|---|---|
| Program 1.1: Internaional Agricultural Research and Development | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Bill No. 1) | 92,231 | 92,920 | 97,232 | 99,565 | 102,253 |
| Special accounts | 13,804 | 3,138 | 527 | 200 | 200 |
| Administered total | 106,035 | 96,058 | 97,759 | 99,765 | 102,453 |
| Departmental expenses | | | | | |
| Departmental appropriation | 9,362 | 9,182 | 9,723 | 9,825 | 9,925 |
| s74 External Revenue (a) | 1,856 | 91 | 44 | 44 | 44 |
| Expenses not requiring appropriation in the Budget year (b) | 1,521 | 1,272 | 1,244 | 1,217 | 1,177 |
| Departmental total | 12,739 | 10,545 | 11,011 | 11,086 | 11,146 |
| Total expenses for program 1.1 | 118,774 | 106,603 | 108,770 | 110,851 | 113,599 |
| Outcome 1 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Bill No. 1) | 92,231 | 92,920 | 97,232 | 99,565 | 102,253 |
| Special accounts | 13,804 | 3,138 | 527 | 200 | 200 |
| Administered total | 106,035 | 96,058 | 97,759 | 99,765 | 102,453 |

Table continued on the next page.

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| Departmental expenses | | | | | |
| Departmental appropriations | 9,362 | 9,182 | 9,723 | 9,825 | 9,925 |
| Section 74 External Revenue (a) | 1,856 | 91 | 44 | 44 | 44 |
| Expenses not requiring appropriation in the Budget year (b) | 1,521 | 1,272 | 1,244 | 1,217 | 1,177 |
| Departmental total | 12,739 | 10,545 | 11,011 | 11,086 | 11,146 |
| Total expenses for Outcome 1 | 118,774 | 106,603 | 108,770 | 110,851 | 113,599 |
| Average staffing level (number) | 78 | 78 | | | |

(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, 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 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current Corporate Plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

| | | |
|---|--|---|
| Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships | | |
| Program 1 – International agricultural research-for-development for more productive and sustainable agriculture | | |
| Key Activities | <p>ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps us to refine our priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the wider Australian public.</p> <p>To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research, we deliver programs in line with the ACIAR 10-Year Strategy 2018–2027 through 3 key activities:</p> <ol style="list-style-type: none"> 1. Global research collaborations 2. Bilateral and regional research projects 3. Scientific and policy capacity-building activities. | |
| Year | Performance measures | Expected Performance Results |
| Prior year 2021-22 | Through annual project progress reports, mid- and end-project reviews, long-term outcome and impact evaluation, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are: <ul style="list-style-type: none"> • exceeding expectations • meeting expectations • not meetings expectations. | All three key activities meeting or exceeding expectations. |
| Year | Performance measures | Planned Performance Results |
| Budget Year 2022-23 | As per 2021-22 | All three key activities meeting or exceeding expectations. |
| Forward Estimates 2023-26 | As per 2022-23 | As per 2022-23 |

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There are no differences between the resource information presented in the Budget Papers and in the ACIAR Portfolio Budget Statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

Budgeted departmental comprehensive income statement

The total budgeted revenue from government in 2022–23 is \$9.2 million, which represents a decrease of \$0.2 million in appropriations from 2021–22 as shown in Table 3.1. The decrease is primarily attributable to parameter adjustments for overseas and domestic inflation.

The Income Statement shows a budgeted deficit in 2022–23 of \$0.6 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

Budgeted departmental balance sheet

The statement discloses the estimated end of year financial position for ACIAR. The ACIAR budgeted net asset position of \$4.5 million at the end of 2022–23 represents a decrease of \$0.4 million from the 2021–22 estimate actual in Table 3.2. This is mainly due to the variation between capital program funding (\$0.3 million) and estimated depreciation expense (\$0.5 million).

Departmental statement of changes in equity – summary of movement

This statement shows changes in equity resulting from the net impact of movements in accumulated results, assets revaluation and other reserves, and contributed equity.

Total equity at the end of 2022–23 is estimated to be \$4.5 million, a decrease of \$0.4 million mainly due to the variation between capital program funding (\$0.3 million) and estimated depreciation expense (\$0.5 million).

Budgeted departmental statement of cashflows

This statement shows the extent and nature of cash flows as a result of the ACIAR operating, investing and financing activities. The ACIAR cash balance at the end of 2022–23 is estimated to be \$0.01 million.

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 statements of asset movements

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

Schedule of administered activity

In 2022–23, ACIAR will receive administered appropriation of \$92.9 million for programs administered on behalf of the Government. The expenditure is for 'Official Development Assistance'.

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 2022–23 are estimated at \$10.6 million and \$19.6 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.

3.2. Budgeted financial statements tables**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|--|--|-----------------------------|---|---|---|
| EXPENSES | | | | | |
| Employee benefits | 6,720 | 7,088 | 7,230 | 7,550 | 7,560 |
| Suppliers | 3,683 | 3,411 | 3,420 | 2,201 | 2,279 |
| Grants | | | | | |
| Depreciation and amortisation (a) | 1,489 | 1,240 | 1,212 | 1,185 | 1,145 |
| Finance costs | 69 | 65 | 58 | 44 | 36 |
| Other expenses | - | 1 | 1 | 1 | - |
| Total expenses | 11,961 | 11,805 | 11,921 | 10,981 | 11,020 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 341 | 91 | 44 | 44 | 44 |
| Other | 1,553 | 1,897 | 1,534 | 534 | 534 |
| Total own-source revenue | 1,894 | 1,988 | 1,578 | 578 | 578 |
| Total own-source income | 1,894 | 1,988 | 1,578 | 578 | 578 |
| Net (cost of)/contribution by services | (10,067) | (9,817) | (10,343) | (10,403) | (10,442) |
| Revenue from Government | 9,362 | 9,182 | 9,723 | 9,825 | 9,925 |
| Surplus/(deficit) attributable to the Australian Government | (705) | (635) | (620) | (578) | (517) |
| Total comprehensive income/(loss) | (705) | (635) | (620) | (578) | (517) |
| Total comprehensive income/(loss) attributable to the Australian Government | (705) | (635) | (620) | (578) | (517) |

Table continued on the next page.

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

Note: Impact of net cash appropriation arrangements

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| Total comprehensive income/(loss) - as per statement of | | | | | |
| Comprehensive Income | (705) | (635) | (620) | (578) | (517) |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 692 | 509 | 580 | 572 | 537 |
| plus: depreciation/amortisation expenses for ROU assets (b) | 797 | 731 | 632 | 613 | 608 |
| less: lease principal repayments (b) | 709 | 605 | 592 | 607 | 628 |
| Net Cash Operating Surplus/ (Deficit) | 75 | - | - | - | - |

Prepared on Australian Accounting Standards basis.

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

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 11 | 11 | 11 | 11 | 11 |
| Trade and other receivables | 5,649 | 5,649 | 5,649 | 5,649 | 5,649 |
| Total financial assets | 5,660 | 5,660 | 5,660 | 5,660 | 5,660 |
| Non-financial assets | | | | | |
| Land and buildings | 5,945 | 5,084 | 4,338 | 3,614 | 2,891 |
| Property, plant and equipment | 679 | 604 | 474 | 380 | 359 |
| Intangibles | 1,110 | 1,054 | 974 | 866 | 726 |
| Other non-financial assets | 149 | 149 | 149 | 149 | 149 |
| Total non-financial assets | 7,883 | 6,891 | 5,935 | 5,009 | 4,125 |
| Assets held for sale | | | | | |
| Total assets | 13,543 | 12,551 | 11,595 | 10,669 | 9,785 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 239 | 239 | 239 | 239 | 239 |
| Other payables | 503 | 503 | 503 | 503 | 503 |
| Total payables | 742 | 742 | 742 | 742 | 742 |
| Interest bearing liabilities | | | | | |
| Leases | 5,487 | 4,882 | 4,290 | 3,683 | 3,055 |
| Total interest bearing liabilities | 5,487 | 4,882 | 4,290 | 3,683 | 3,055 |
| Provisions | | | | | |
| Employee provisions | 1,903 | 1,903 | 1,903 | 1,903 | 1,903 |
| Other provisions | 519 | 519 | 519 | 519 | 519 |
| Total provisions | 2,422 | 2,422 | 2,422 | 2,422 | 2,422 |
| Total liabilities | 8,651 | 8,046 | 7,454 | 6,847 | 6,219 |
| Net assets | 4,892 | 4,505 | 4,141 | 3,822 | 3,566 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 3,327 | 3,575 | 3,831 | 4,090 | 4,351 |
| Reserves | 488 | 488 | 488 | 488 | 488 |
| Retained surplus (accumulated deficit) | 1,077 | 442 | (178) | (756) | (1,273) |
| Total parent entity interest | 4,892 | 4,505 | 4,141 | 3,822 | 3,566 |
| Total equity | 4,892 | 4,505 | 4,141 | 3,822 | 3,566 |

Prepared on Australian Accounting Standards basis.

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

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

| | Retained earnings | Asset revaluation reserve | Contributed equity/capital | Total equity |
|--|-------------------|---------------------------|----------------------------|--------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2022 | | | | |
| Balance carried forward from previous period | 1,077 | 488 | 3,327 | 4,892 |
| Adjusted opening balance | 1,077 | 488 | 3,327 | 4,892 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | (635) | - | - | (635) |
| Total comprehensive income | (635) | - | - | (635) |
| of which: | | | | |
| Attributable to the Australian Government | (635) | - | - | (635) |
| Contributions by owners | | | | |
| Departmental Capital Budget (DCB) | - | - | 248 | 248 |
| Sub-total transactions with owners | - | - | 248 | 248 |
| Estimated closing balance as at 30 June 2023 | 442 | 488 | 3,575 | 4,505 |
| Closing balance attributable to the Australian Government | 442 | 488 | 3,575 | 4,505 |

Prepared on Australian Accounting Standards basis

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 8,888 | 9,182 | 9,723 | 9,825 | 9,925 |
| Sale of goods and rendering of services | 1,856 | 91 | 44 | 44 | 44 |
| Other | 377 | 2,113 | 1,750 | 750 | 750 |
| Total cash received | 11,121 | 11,386 | 11,517 | 10,619 | 10,719 |
| Cash used | | | | | |
| Employees | 6,630 | 7,088 | 7,230 | 7,550 | 7,560 |
| Suppliers | 3,335 | 3,378 | 3,387 | 2,168 | 2,245 |
| Interest payments on lease liability | 70 | 65 | 58 | 44 | 36 |
| Other | 378 | 250 | 250 | 250 | 250 |
| Total cash used | 10,413 | 10,781 | 10,925 | 10,012 | 10,091 |
| Net cash from/(used by) operating activities | 708 | 605 | 592 | 607 | 628 |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 161 | 248 | 256 | 259 | 261 |
| Total cash used | 161 | 248 | 256 | 259 | 261 |
| Net cash from/(used by) investing activities | (161) | (248) | (256) | (259) | (261) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 161 | 248 | 256 | 259 | 261 |
| Total cash received | 161 | 248 | 256 | 259 | 261 |
| Cash used | | | | | |
| Repayments of borrowings | | | | | |
| Principal payments on lease liability | 709 | 605 | 592 | 607 | 628 |
| Total cash used | 709 | 605 | 592 | 607 | 628 |
| Net cash from/(used by) financing activities | (548) | (357) | (336) | (348) | (367) |
| Net increase/(decrease) in cash held | (1) | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 12 | 11 | 11 | 11 | 11 |
| Cash and cash equivalents at the end of the reporting period | 11 | 11 | 11 | 11 | 11 |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|--|--|-----------------------------|---|---|---|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Bill 1 (DCB) | 246 | 248 | 256 | 259 | 261 |
| Total new capital appropriations | 246 | 248 | 256 | 259 | 261 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 246 | 248 | 256 | 259 | 261 |
| TOTAL | 246 | 248 | 256 | 259 | 261 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 246 | 248 | 256 | 259 | 261 |
| Total cash used to acquire assets | 246 | 248 | 256 | 259 | 261 |

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

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

| | Buildings | Other property, plant and equipment | Computer software and intangibles | Total |
|--|--------------|--|--|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2022 | | | | |
| Gross book value | 575 | 678 | 2,082 | 3,335 |
| Gross book value - ROU assets | 7,764 | - | - | |
| Accumulated depreciation/ amortisation and impairment | - | - | (971) | (971) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (2,394) | - | - | (2,394) |
| Opening net book balance | 5,945 | 678 | 1,111 | (30) |
| Capital asset additions | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase - appropriation equity (a) | 20 | 77 | 151 | 248 |
| Total additions | 20 | 77 | 151 | 248 |
| Other movements | | | | |
| Depreciation/amortisation expense | (150) | (151) | (208) | (509) |
| Depreciation/amortisation on ROU assets | (731) | - | - | (731) |
| Total other movements | (881) | (151) | (208) | (1,240) |
| As at 30 June 2023 | | | | |
| Gross book value | 595 | 755 | 2,233 | 3,583 |
| Gross book value - ROU assets | 7,764 | - | - | 7,764 |
| Accumulated depreciation/ amortisation and impairment | (150) | (151) | (1,179) | (1,480) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (3,125) | - | - | (3,125) |
| Closing net book balance | 5,084 | 604 | 1,054 | 6,742 |

Prepared on Australian Accounting Standards basis.

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

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|--|--|-----------------------------|---|---|---|
| EXPENSES | | | | | |
| Employee benefits | 4,430 | 4,674 | 4,804 | 4,963 | 5,119 |
| Suppliers | 94,992 | 103,326 | 100,430 | 100,102 | 102,634 |
| Total expenses administered on behalf of Government | 99,422 | 108,000 | 105,234 | 105,065 | 107,753 |
| LESS: | | | | | |
| Non-taxation revenue | | | | | |
| Sale of goods and rendering of services | 10,080 | 14,154 | 8,002 | 5,500 | 5,500 |
| Total non-taxation revenue | 10,080 | 14,154 | 8,002 | 5,500 | 5,500 |
| Total own-source revenue administered on behalf of Government | 10,080 | 14,154 | 8,002 | 5,500 | 5,500 |
| Net (cost of)/contribution by services | 89,342 | 93,846 | 97,232 | 99,565 | 102,253 |
| Total comprehensive income/(loss) | 89,342 | 93,846 | 97,232 | 99,565 | 102,253 |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 15,182 | 9,498 | 7,873 | 4,566 | 186 |
| Taxation receivables | 727 | 727 | 727 | 727 | 727 |
| Trade and other receivables | 317 | 317 | 317 | 317 | 317 |
| Total financial assets | 16,226 | 10,542 | 8,917 | 5,610 | 1,230 |
| Non-financial assets | | | | | |
| Other non-financial assets | 98 | 98 | 98 | 98 | 98 |
| Total non-financial assets | 98 | 98 | 98 | 98 | 98 |
| Total assets administered on behalf of Government | | | | | |
| | 16,324 | 10,640 | 9,015 | 5,708 | 1,328 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 8,922 | 8,922 | 8,922 | 8,922 | 8,922 |
| Other payables | 14,974 | 10,216 | 8,591 | 5,284 | 904 |
| Total payables | 23,896 | 19,138 | 17,513 | 14,206 | 9,826 |
| Provisions | | | | | |
| Employee provisions | 467 | 467 | 467 | 467 | 467 |
| Total provisions | 467 | 467 | 467 | 467 | 467 |
| Total liabilities administered on behalf of Government | | | | | |
| | 24,363 | 19,605 | 17,980 | 14,673 | 10,293 |
| Net assets/(liabilities) | (8,039) | (8,965) | (8,965) | (8,965) | (8,965) |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forw ard estimate \$'000 | 2024-25 Forw ard estimate \$'000 | 2025-26 Forw ard estimate \$'000 |
|---|--|-----------------------------|---|---|---|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Net GST received | 4,856 | 5,000 | 5,000 | 5,000 | 5,000 |
| Other | 15,079 | 9,396 | 6,377 | 2,193 | 1,120 |
| Total cash received | 19,935 | 14,396 | 11,377 | 7,193 | 6,120 |
| Cash used | | | | | |
| Suppliers | 90,598 | 103,326 | 100,430 | 100,102 | 102,634 |
| Net GST paid | 4,856 | 5,000 | 5,000 | 5,000 | 5,000 |
| Borrowing costs | 4,155 | 4,674 | 4,804 | 4,963 | 5,119 |
| Total cash used | 99,609 | 113,000 | 110,234 | 110,065 | 112,753 |
| Net cash from/(used by) operating activities | (79,674) | (98,604) | (98,857) | (102,872) | (106,633) |
| Net increase/(decrease) in cash held | (79,674) | (98,604) | (98,857) | (102,872) | (106,633) |
| Cash and cash equivalents at beginning of reporting period | 9,250 | 15,182 | 9,498 | 7,873 | 4,566 |
| Cash from Official Public Account for: | | | | | |
| - Appropriations | 92,231 | 92,920 | 97,232 | 99,565 | 102,253 |
| Total cash from Official Public Account | 92,231 | 92,920 | 97,232 | 99,565 | 102,253 |
| Cash to Official Public Account for: | | | | | |
| - Appropriations | (6,625) | - | - | - | - |
| Total cash to Official Public Account | (6,625) | - | - | - | - |
| Cash and cash equivalents at end of reporting period | 15,182 | 9,498 | 7,873 | 4,566 | 186 |

Prepared on Australian Accounting Standards basis.