

Portfolio Additional Estimates Statements 2020-21

Foreign Affairs and Trade Portfolio

Explanations of Additional Estimates 2020-21

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**MINISTER FOR FOREIGN AFFAIRS AND MINISTER FOR WOMEN
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 2020-21 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
Minister for Women

A handwritten signature in blue ink that reads 'Dan Tehan'.

The Hon Dan Tehan MP
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nfp	not for publication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 Murali Venugopal, Chief Finance 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 2020-21 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) 2020-21. 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) 2020-21* 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 Foreign Affairs and Trade portfolio has four ministers:

- Senator the Hon Marise Payne, Minister for Foreign Affairs and Minister for Women (sworn in as Minister for Foreign Affairs on 28 August 2018; Minister for Women on 29 May 2019);
- The Hon Dan Tehan MP, Minister for Trade, Tourism and Investment (sworn in on 22 December 2020);
- Senator the Hon Zed Seselja, Minister for International Development and the Pacific (sworn in on 22 December 2020); and
- The Hon Andrew Gee MP, Minister for Decentralisation and Regional Education and Minister Assisting the Minister for Trade and Investment (sworn in on 6 February 2020).

The Portfolio consists of the Department of Foreign Affairs and Trade (DFAT, 'the department'), the Australian Trade and Investment Commission (Austrade), the Australian Secret Intelligence Service (ASIS), the Australian Centre for International Agricultural Research (ACIAR), Tourism Australia and Export Finance Australia (EFA).

A full outline of the Department's Portfolio Overview can be found in the 2020-21 Portfolio Budget Statements.

ADDITIONAL ESTIMATES AND VARIATIONS - PORTFOLIO LEVEL

The Portfolio is seeking a net increase of \$349.8 million in Appropriation Bills No. 3 and No. 4 for 2020-21.

Department of Foreign Affairs and Trade (DFAT) \$210.5 million

Administered Items

- \$62.1m for Australian Support for COVID-19 Vaccine Access in the Pacific and Southeast Asia;
- \$35.4m for Australia's Indo-Pacific Engagement – enhanced partnerships in Southeast Asia; and
- \$10.0m for increased demand for consular grants.

Portfolio Overview

Departmental Items

- \$13.2m for Australia's Indo-Pacific Engagement – enhanced partnerships in Southeast Asia;
- \$14.6m for consular capability, sustainability and uplift;
- \$13.9m for our engagement with multilateral institutions;
- \$12.0m for bringing Australian's home - repatriation flights;
- \$17.3m adjustment for foreign exchange movements;
- \$2.8m adjustment for overseas inflation; and
- \$16.6m for other program adjustments.

Australian Trade and Investment Commission (Austrade) \$139.3 million

Administered items

- \$127.9m for the consumer travel support program.

Departmental Items

- \$10.7m for the Agri-Business expansion initiative; and
- \$0.8m for other program adjustments.

Australian Centre for International Development (ACIAR)

There are no additional measures or variations for ACIAR.

Australian Secret Intelligence Service (ASIS)

There are no additional measures or variations for ASIS.

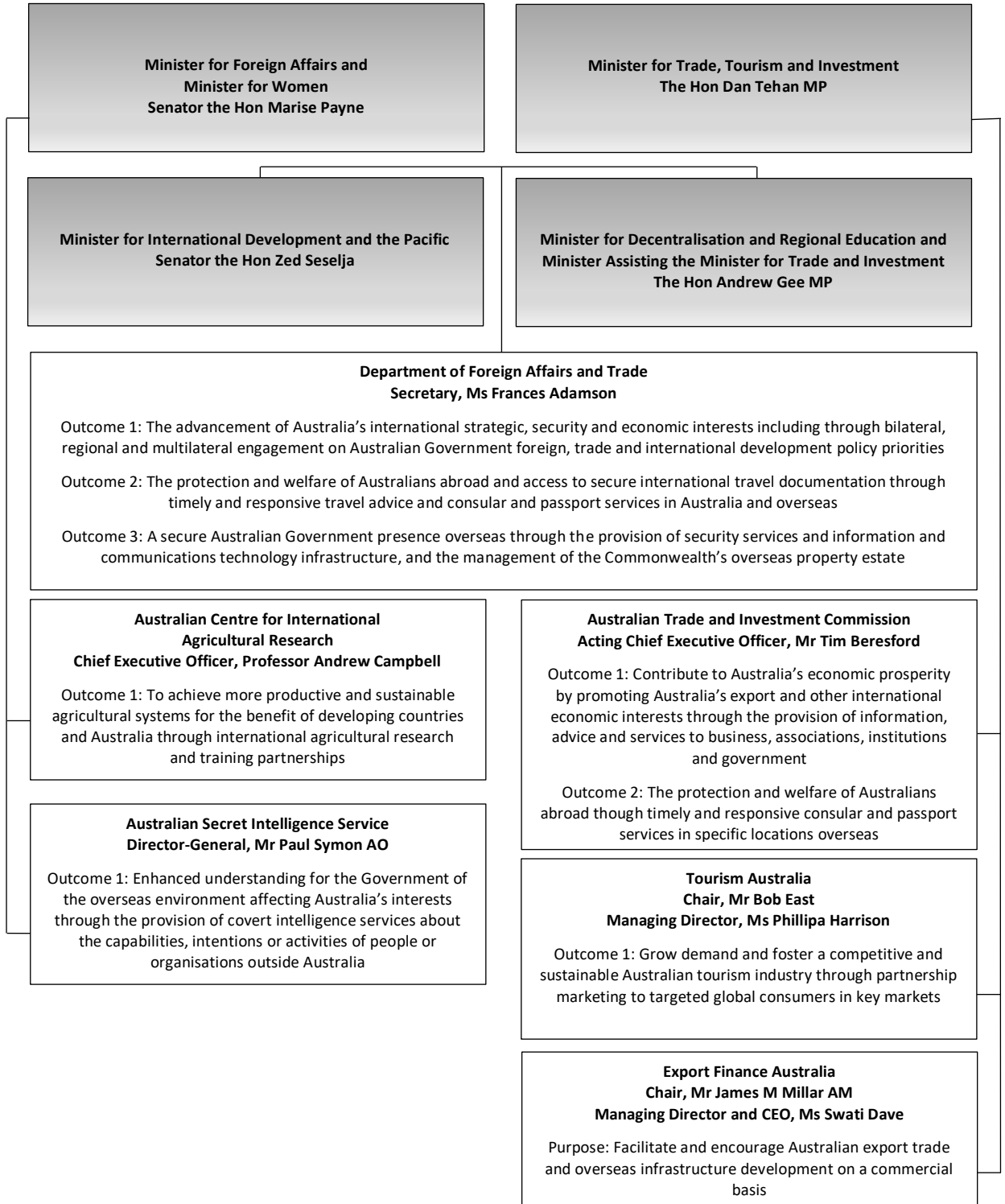
Tourism Australia

There are no additional measures or variations for Tourism Australia.

Export Finance Australia (EFA)

EFA 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



**DEPARTMENT OF FOREIGN AFFAIRS
AND TRADE ADDITIONAL ESTIMATES
STATEMENTS**

DEPARTMENT OF FOREIGN AFFAIRS AND TRADE (DFAT)

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DEPARTMENT OF FOREIGN AFFAIRS AND TRADE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

Australia's external environment has become more complex, uncertain and challenging. The COVID-19 pandemic has intensified and accelerated trends identified in the *2017 Foreign Policy White Paper*. Strategic competition is more acute, reducing space for global cooperation and adding further pressure on rules, norms and institutions. The Indo-Pacific region, critical to Australia's future, is characterised by greater uncertainty and economic fragility.

The Government has allocated additional funding to DFAT in the 2020-21 MYEFO to deliver on the Government's international agenda in this increasingly complex environment.

Through temporary, targeted and supplementary development and other initiatives, the Government is assisting countries in the Pacific and Southeast Asia respond to and recover from COVID-19. This includes the COVID-19 Recovery Fund the Government established in the 2020-21 Budget as part of our Pacific Step-up, to help address the economic and social impacts of the pandemic in the Pacific and Timor-Leste, helping to underpin our region's stability and economic recovery. The Government is also supporting vaccine access for Pacific and Southeast Asian countries, to ensure that Pacific island countries and Timor-Leste are able to achieve full COVID-19 vaccine coverage, and to make a significant contribution towards meeting the vaccine needs of Southeast Asia.

The Southeast Asia Regional Recovery Package, announced by the Prime Minister at the East Asia Summit in November 2020, represents a landmark investment in Australia's partnerships in Southeast Asia and builds on Australia's existing development assistance programs to help our neighbours recover from COVID-19 under the Government's *Partnerships for Recovery* strategy.

The Government is increasing international engagement with multilateral institutions. This will enable Australia to continue to promote and protect the international rules and institutions that support global stability and cooperation.

The Government is upgrading communications capability for the consular network and support for additional staff to manage the surge in consular workloads, including those associated with the COVID-19 pandemic. This will modernise Australia's consular capability and ensure it remains able to respond to overseas emergencies and support Australians.

1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20	2020-21	2020-21	2020-21
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	204,170	166,336	-	166,336
Departmental appropriation	1,510,017	1,627,908	82,341	1,710,249
s74 External Revenue (c)	129,978	133,949	-	133,949
Departmental capital budget (d)	60,170	60,039	9,500	69,539
Annual appropriations - other services - non-operating (e)				-
Prior year appropriations available (a)	91,984	39,959	-	39,959
Equity injection	43,546	93,500	11,128	104,628
Total departmental annual appropriations	2,039,865	2,121,691	102,969	2,224,660
Special accounts (f)				
Opening balance	335,360	233,575	-	233,575
Appropriation receipts (g)	83,041	79,777	645	80,422
Appropriation receipts from other entities (h)	62,041	26,154	445	26,599
Non-appropriation receipts	40,725	6,906	37	6,943
Total special accounts	521,167	346,412	1,127	347,539
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	83,041	79,777	-	79,777
Total departmental resourcing	2,477,991	2,388,326	104,096	2,492,422
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	3,970,458	4,120,288	97,522	4,217,810
Outcome 2	750	65,750	10,000	75,750
Administered capital budget (i)	528	528	-	528
Payments to corporate entities (j)	139,534	139,445	-	139,445
Annual appropriations - other services - non-operating (e)				-
Administered assets and liabilities	605,072	6,704	-	6,704

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2020-21 as at February 2021 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
<i>Total administered annual appropriations</i>	4,716,342	4,332,715	107,522	4,440,237
<i>Total administered special appropriations less payments to corporate entities from annual appropriations</i>	1,859	305,191	-	305,191
	139,534	139,445	-	139,445
Total administered resourcing	4,578,667	4,498,461	107,522	4,605,983
Total resourcing for DFAT	4,578,667	6,886,787	211,618	7,098,405
			Actual 2019-20	2020-21
Average staffing level (number)			5,597	5,881

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
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	129,978	133,949	-	133,949
Payments made to corporate entities within the Portfolio				
Tourism Australia (annual appropriation)	139,534	139,445	-	139,445

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

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

- Appropriation Act (No. 1) 2020-21* and Appropriation Bill (No. 3) 2020-21.
- Excludes \$26.4 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act 2013)*.
- Estimated external revenue receipts under section 74 of the *PGPA Act 2013*.
- 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'.
- Appropriation Act (No. 2) 2020-21* and Appropriation Bill (No. 4) 2020-21.
- Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- Amounts credited to the special account(s) from DFAT's annual appropriations.
- Amounts credited to the special account(s) from another entity's annual and special appropriations.
- 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'.
- 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the *PGPA Act 2013*.

1.3 ENTITY MEASURES

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

Table 1.2: Department of Foreign Affairs and Trade 2020-21 measures since Budget

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
COVID-19 Response Package - Australian Support for COVID-19 Vaccine Access in the Pacific and Southeast Asia (a)					
	1.2				
Administered expenses		62,102	147,335	27,302	-
Total		62,102	147,335	27,302	-
Payment measures					
COVID-19 Response Package - consular capability, sustainability and uplift (b)					
	1.1, 2.1				
Departmental expenses		14,588	12,647	4,405	1,592
Total		14,588	12,647	4,405	1,592
Payment measures					
Multilateral Engagement Strategy and its Candidacies (c)					
	1.1				
Departmental expenses		-	-	-	-
Total		-	-	-	-
Payment measures					
COVID-19 Response Package — Australia's Indo-Pacific Engagement — enhanced partnerships in Southeast Asia (d)					
	1.1, 1.2				
Administered expenses		35,420	71,452	76,773	95,083
Departmental expenses		13,162	24,156	21,791	22,749
Total		48,582	95,608	98,564	117,832
Total payment measures					
Administered		97,522	218,787	104,075	95,083
Departmental		41,693	56,800	44,711	42,537
Total		139,215	275,587	148,786	137,620

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

- (a) This reflects currently allocated funds as part of the Government's announced commitment of \$500 million over three years from 2020-21 to support COVID-19 vaccine access for the Pacific and Southeast Asia. The full measure description appears in MYEFO (page 154) under the Foreign Affairs and Trade Portfolio.
- (b) The full measure description appears in MYEFO (page 155) under the Foreign Affairs and Trade Portfolio. Included as part of this measure is \$16.3 million of capital funding.
- (c) The full measure description appears in MYEFO (page 155) under the Foreign Affairs and Trade Portfolio. Included as part of this measure is \$1.4 million of capital funding.
- (d) The full measure description and package details appear in MYEFO (page 149) under Cross Portfolio measures.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

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

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

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Administered					
Annual appropriations					
COVID-19 Response Package - Australian Support for COVID-19 Vaccine Access in the Pacific and Southeast Asia	1.2	62,102	147,335	27,302	-
COVID-19 Response Package — Australia's Indo-Pacific Engagement — enhanced partnerships in Southeast Asia	1.1, 1.2	35,420	71,452	76,773	95,083
Changes in parameters					
International Organisations burden share and other movements	1.5	-	(16,604)	(17,429)	(13,773)
Net impact on appropriations for Outcome 1 (administered)		97,522	202,183	86,646	81,310
Outcome 1					
Departmental					
Annual appropriations					
COVID-19 Response Package — Australia's Indo-Pacific Engagement — enhanced partnerships in Southeast Asia	1.1	13,162	24,156	21,791	22,749
Multilateral Engagement Strategy and its Candidacies	1.1	-	-	-	-
Changes in parameters					
Adjustment to domestic inflation	1.1	-	-	-	1,056
Adjustment to Foreign Exchange	1.1	6,733	6,677	6,634	6,702
Adjustment to Overseas Inflation	1.1	1,095	1,086	1,079	1,090
Other variations					
Other program adjustments (a)	1.1	16,598	68,416	60,502	6,785
Net impact on appropriations for Outcome 1 (departmental)		50,681	120,134	108,323	56,380
Total net impact on appropriations for Outcome 1		148,203	322,317	194,969	137,690

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

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 2					
Administered					
Other Variations					
Demand Adjustment	2.1	10,000	-	-	-
Net impact on appropriations for Outcome 2 (administered)					
		10,000	-	-	-
Departmental					
Annual appropriations					
COVID-19 Response Package - consular capability, sustainability and uplift	2.1	7,402	6,402	2,983	162
Changes in parameters					
Adjustment to domestic inflation	2.1, 2.2	-	-	-	705
Adjustment to Foreign Exchange	2.1, 2.2	7,778	7,834	7,877	7,809
Adjustment to Overseas Inflation	2.1, 2.2	1,266	1,275	1,282	1,271
Other Variations					
Repatriation flights	2.1	12,000	-	-	-
Net impact on appropriations for Outcome 2 (departmental)					
		28,446	15,511	12,142	9,947
Total net impact on appropriations for Outcome 2					
		38,446	15,511	12,142	9,947
Outcome 3					
Departmental					
Changes in parameters					
Adjustment to domestic inflation	3.1	-	-	-	335
Adjustment to Foreign Exchange	3.1	2,764	2,764	2,764	2,764
Adjustment to Overseas Inflation	3.1	450	450	450	450
Net impact on appropriations for Outcome 3 (departmental)					
		3,214	3,214	3,214	3,549
Total net impact on appropriations for Outcome 3					
		3,214	3,214	3,214	3,549

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

(a) Amounts include transfer between agencies, adjustments for overseas lease costs to address DFAT's financial sustainability and other variations in estimates.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department of Foreign Affairs and Trade through *Appropriation Bills Nos. 3 and 4*.

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

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - 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	3,970,986	4,186,038	4,283,560	97,522	-
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	750	65,750	75,750	10,000	-
Total administered	3,971,736	4,251,788	4,359,310	107,522	-

Table continued next page.

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

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 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	941,576	1,045,930	1,106,111	60,181	-
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	352,931	385,256	413,702	28,446	-
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	261,937	256,761	259,975	3,214	-
Total departmental	1,556,444	1,687,947	1,779,788	91,841	-
Total administered and departmental	5,528,180	5,939,735	6,139,098	199,363	-

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

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	43,546	93,500	104,628	11,128	-
Total non-operating	43,546	93,500	104,628	11,128	-

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 2020-21.

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

Attorney-General's Department
Programs
<ul style="list-style-type: none"> • Program 1.1 – Attorney-General's Department Operating Expenses - Civil Justice and Legal Services • Program 1.2 – Attorney-General's Department Operating Expenses - National Security and Criminal Justice
Australian Centre for International Agricultural Research
Programs
<ul style="list-style-type: none"> • Program 1.1 – International Agricultural Research and Development
Australian Federal Police
Programs
<ul style="list-style-type: none"> • Program 1.1 – Federal Policing and National Security • Program 1.2 – International Police Assistance
Australian Trade and Investment Commission
Programs
<ul style="list-style-type: none"> • Program 1.1 – Promotion of Australia's Export and Other International Economic Interests • Program 1.2 – Programs to Promote Australia's Exports and Other International Economic Interests

Table continued next page.

Linked programs (continued)

Department of Defence
Programs
<ul style="list-style-type: none"> • Program 2.8 – Australian Defence Force Headquarters Command
Department of Home Affairs
Programs
<ul style="list-style-type: none"> • Program 1.1 – Border Enforcement • Program 1.5 – Regional Cooperation • Program 1.7 – National Security and Criminal Justice • Program 1.9 – Counter Terrorism • Program 2.3 – Visas • Program 3.2 – Trade Facilitation and Industry Engagement
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.1 – Services to the Community - Social Security and Welfare
Tourism Australia
Programs
<ul style="list-style-type: none"> • Program 1.1 – Supporting Outcome 1
<p>Contribution to Outcome 1 made by linked programs</p> <p>Australia maintains a whole-of-government approach in the pursuit of foreign, trade and investment, tourism, development and international security interests abroad. DFAT is supported by partner agencies in its associated leadership, advocacy and coordination roles at overseas missions.</p>

Budgeted expenses for Outcome 1

This table shows how much DFAT 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 priorities	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 1.1: Foreign Affairs and Trade Operations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,917	26,727	26,982	26,920	27,069
Special appropriations: PGPA Act s77	7	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	7,335	3,500	3,500	3,500	3,500
Administered total	15,259	30,327	30,582	30,520	30,669
Departmental expenses					
Departmental appropriation s74 External Revenue (b)	606,435	764,209	793,610	769,959	706,473
Expenses not requiring appropriation in the Budget year (c)	117,180	132,918	132,444	132,512	132,512
	153,145	149,024	138,744	143,971	146,167
Departmental total	876,760	1,046,151	1,064,798	1,046,442	985,152
Total expenses for program 1.1	892,019	1,076,478	1,095,380	1,076,962	1,015,821
Program 1.2: Official Development Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,151,229	3,397,645	3,462,322	3,367,833	3,421,631
Expenses not requiring appropriation in the Budget year (c)	3,486	500	500	500	500
Administered total	3,154,715	3,398,145	3,462,822	3,368,333	3,422,131
Departmental expenses					
Departmental appropriation	258,978	262,863	266,806	270,808	274,870
Departmental total	258,978	262,863	266,806	270,808	274,870
Total expenses for program 1.2	3,413,693	3,661,008	3,729,628	3,639,141	3,697,001

Table continued next page.

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 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)	243,952	-	-	-	-
Expenses not requiring appropriation in the Budget year (d)	345,867	446,502	-	76,670	568,004
Administered total	589,819	446,502	-	76,670	568,004
Total expenses for program 1.3	589,819	446,502	-	76,670	568,004
Program 1.4: Payments to International Organisations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	384,447	475,718	468,919	476,304	480,207
Administered total	384,447	475,718	468,919	476,304	480,207
Total expenses for program 1.4	384,447	475,718	468,919	476,304	480,207
Program 1.5: New Colombo Plan - Transforming Regional Relationships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	48,998	51,933	50,933	50,933	50,933
Administered total	48,998	51,933	50,933	50,933	50,933
Total expenses for program 1.5	48,998	51,933	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)	9,821	18,126	24,737	28,932	28,932
Administered total	9,821	18,126	24,737	28,932	28,932
Total expenses for program 1.6	9,821	18,126	24,737	28,932	28,932

Table continued next page.

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 1.7: Programs to Promote Australia's International Tourism Interests					
Administered expenses					
Corporate Commonwealth Entity - Tourism Australia	139,534	139,445	135,144	136,184	137,442
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	60,000	52,423	19,981	20,040	20,100
Administered total	199,534	191,868	155,125	156,224	157,542
Total expenses for program 1.7	199,534	191,868	155,125	156,224	157,542
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,906,364	4,022,572	4,053,874	3,970,962	4,028,872
Special appropriations: PGPA Act s77	7	100	100	100	100
Corporate Commonwealth Entity	139,534	139,445	135,144	136,184	137,442
Expenses not requiring appropriation in the Budget year	356,688	450,502	4,000	80,670	572,004
Administered total	4,402,593	4,612,619	4,193,118	4,187,916	4,738,418
Departmental expenses					
Departmental appropriations	865,413	1,027,072	1,060,416	1,040,767	981,343
s74 External Revenue	117,180	132,918	132,444	132,512	132,512
Expenses not requiring appropriation in the Budget year	153,145	149,024	138,744	143,971	146,167
Departmental total	1,135,738	1,309,014	1,331,604	1,317,250	1,260,022
Total expenses for Outcome 1	5,538,331	5,921,633	5,524,722	5,505,166	5,998,440
	2019-20	2020-21			
Average staffing level (number)	3,691	3,890			

- (a) Estimated expenses not requiring appropriation in the Budget year relate to the Export Finance Australia administrative fee and the re-measurement of defined benefits plans in 2019-20.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
- (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 relate to the concessional investment discount for the discounting of the investment component for the International Development Association and for new commitments to the International Development Association, the Asian Development Fund, the Global Environment Facility and the Montreal Protocol Multilateral Fund.

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
1.1.1 - Component 1: Foreign Affairs and Trade Operations					
Annual administered expenses:					
International Climate Change Engagement	2,998	3,000	3,000	3,000	3,000
Personal Benefits - Locally Engaged Staff pension schemes	4,335	5,461	5,461	5,535	5,673
Non-ODA Support for the Cook Islands	-	2,000	2,000	2,000	2,000
Other Administered Items	1,499	1,047	1,067	1,088	1,109
Special appropriations: PGPA Act s77	7	100	100	100	100
Temporary, Targeted and Supplementary Initiatives					
<i>COVID-19 Response Package — Australia's Indo-Pacific Engagement — enhanced partnerships in Southeast Asia</i>	-	15,219	15,454	15,297	15,287
Expenses not requiring appropriation in the Budget year					
Export Finance Australia - National Interest Account	3,677	3,500	3,500	3,500	3,500
Other Administered Items	2,743	-	-	-	-
Departmental expenses					
Departmental appropriation	606,435	764,209	793,610	769,959	706,473
s74 External Revenue	117,180	132,918	132,444	132,512	132,512
Expenses not requiring appropriation in the Budget year	153,145	149,024	138,744	143,971	146,167
Total Component 1.1.1 expenses	892,019	1,076,478	1,095,380	1,076,962	1,015,821

Table continued on next page.

Table 2.1.2: Program components of Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
1.2.1 - Component 2: Official Development Assistance					
Annual administered expenses:					
Country programs	1,557,089	1,414,442	1,409,489	1,371,455	1,394,835
Regional programs	793,825	781,400	806,300	871,500	866,000
Global programs	350,315	443,800	458,100	536,100	581,000
Humanitarian and emergency response programs	450,000	475,700	485,100	500,000	500,000
Temporary, Targeted and Supplementary Initiatives	-	282,303	303,333	88,778	79,796
COVID-19 Response Package - support to the Pacific and Timor-Leste	-	200,000	100,000	-	-
COVID-19 Response Package — Australia's Indo-Pacific Engagement — enhanced partnerships in Southeast Asia	-	20,201	55,998	61,476	79,796
COVID-19 Response Package - Australian Support for COVID-19 Vaccine Access in the Pacific and Southeast Asia (a)	-	62,102	147,335	27,302	-
Expenses not requiring appropriation in the Budget year	3,486	500	500	500	500
Departmental expenses					
Departmental appropriation	258,978	262,863	266,806	270,808	274,870
Total Component 1.2.1 expenses	3,413,693	3,661,008	3,729,628	3,639,141	3,697,001

a) This reflects currently allocated funds as part of the Government's announced commitment of \$500 million over three years from 2020-21 to support COVID-19 vaccine access for the Pacific and Southeast Asia.

Table continued on next page.

Table 2.1.2: Program components of Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 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	139,534	139,445	135,144	136,184	137,442
Asia Marketing Fund	14,000	19,923	19,981	20,040	20,100
Working Holiday Makers - employer registration and compliance	2,500	-	-	-	-
Implementing Sport 2030	2,000	3,000	-	-	-
Bushfire Response Package – Rebuilding Australian Tourism	41,500	29,500	-	-	-
Total Component 1.7.1 expenses	199,534	191,868	155,125	156,224	157,542

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 2020-21*. For further details, please refer to the *Portfolio Budget Statements 2020-21 Budget Related Paper No. 1.6 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

Australian Trade and Investment Commission
Programs
<ul style="list-style-type: none"> • Program 2.1 – Consular and Passport Services
Australian Federal Police
Programs
<ul style="list-style-type: none"> • Program 1.1 – Federal Policing and National Security
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.1 – Services to the Community - Social Security and Welfare
<p>Contribution to Outcome 2 made by linked programs</p> <p>Services Australia, the Australian Federal Police and Austrade support DFAT in the delivery of high-quality consular services, including the provision of Australian passport information services and the repatriation of vulnerable Australians.</p>

Budgeted expenses for Outcome 2

This table shows how much DFAT 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	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 2.1: Consular Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	149	57,200	200	200	200
Expenses not requiring appropriation in the Budget year (a)	77	-	-	-	-
Special appropriations: PGPA Act s77	7	100	100	100	100
Administered total	233	57,300	300	300	300
Departmental expenses					
Departmental appropriation	106,925	143,011	129,082	125,264	123,071
Departmental total	106,925	143,011	129,082	125,264	123,071
Total expenses for program 2.1	107,158	200,311	129,382	125,564	123,371
Program 2.2: Passport Services					
Administered expenses					
Special appropriations: PGPA Act s77	1,847	2,000	2,000	2,000	2,000
Administered total	1,847	2,000	2,000	2,000	2,000
Departmental expenses					
Departmental appropriation	228,033	270,691	273,892	276,274	280,955
Departmental total	228,033	270,691	273,892	276,274	280,955
Total expenses for program 2.2	229,880	272,691	275,892	278,274	282,955

Table continued on next page.

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	149	57,200	200	200	200
Expenses not requiring appropriation in the Budget year (a)	77	-	-	-	-
Special appropriations: PGPA Act s77	1,854	2,100	2,100	2,100	2,100
Administered total	2,080	59,300	2,300	2,300	2,300
Departmental expenses					
Departmental appropriation	334,958	413,702	402,974	401,538	404,026
Departmental total	334,958	413,702	402,974	401,538	404,026
Total expenses for Outcome 2	337,038	473,002	405,274	403,838	406,326
	2019-20	2020-21			
Average staffing level (number)	1,053	1,099			

(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 2.2.3: Performance criteria for Outcome 2

There is no change to DFAT's performance criteria as expressed in the *Portfolio Budget Statements 2020-21*. For further details, please refer to the *Portfolio Budget Statements 2020-21 Budget Related Paper No. 1.6 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 communications technology infrastructure, and the management of the Commonwealth's overseas property estate

Budgeted expenses for Outcome 3

This table shows how much DFAT 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	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual expenses	Revised estimated expenses	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.1: Foreign Affairs and Trade Security and IT					
Departmental expenses					
Departmental appropriation	262,579	259,975	155,102	154,303	155,230
Departmental total	262,579	259,975	155,102	154,303	155,230
Total expenses for program 3.1	262,579	259,975	155,102	154,303	155,230
Program 3.2: Overseas Property					
Expenses not requiring appropriation in the Budget year (a)					
	107,024	36,246	39,803	37,615	37,833
Departmental total	107,024	36,246	39,803	37,615	37,833
Total expenses for program 3.2	107,024	36,246	39,803	37,615	37,833

Table continued on next page.

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Outcome 3 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	262,579	259,975	155,102	154,303	155,230
Expenses not requiring appropriation in the Budget year (a)	107,024	36,246	39,803	37,615	37,833
Departmental total	369,603	296,221	194,905	191,918	193,063
Total expenses for Outcome 3	369,603	296,221	194,905	191,918	193,063

	2019-20	2020-21
Average staffing level (number)	853	892

(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 2020-21*. For further details, please refer to the *Portfolio Budget Statements 2020-21 Budget Related Paper No. 1.6 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 the Department of Foreign Affairs and Trade.

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					
2020-21		17,514	-	(14,910)	-	2,604
2019-20		34,974	1,044	(18,504)	-	17,514
Special Account by Determination - DFAT SOETM 2019 - s78 PGPA Act (A)	1					
2020-21		5,619	16,000	(16,000)	-	5,619
2019-20		-	23,554	(17,935)	-	5,619
Special Account by Determination - Services for Other Entities and Trust Moneys - Foreign Affairs and Trade Special Account - s78 PGPA Act (A)	1					
2020-21		-	-	-	-	-
2019-20		5,202	18,163	23,365	-	-
Special Account by Determination - Consular Services Special Account 2015 - s78 PGPA Act (A)	2					
2020-21		37	100	100	-	237
2019-20		47	240	(250)	-	37
Special Account by Determination - Overseas Property Special Account 2017 - s78 PGPA Act (D)	3					
2020-21		335,360	112,837	(214,622)	-	233,575
2019-20		337,822	185,807	(188,269)	-	335,360
Total special accounts						
2020-21 Budget estimate		358,530	128,937	(245,432)	-	242,035
<i>Total special accounts</i>						
<i>2019-20 actual</i>		<i>378,045</i>	<i>228,808</i>	<i>(201,593)</i>	-	<i>358,530</i>

(A) = Administered

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.2.1 Differences between entity resourcing and financial statements

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

3.2.2 Analysis of budgeted financial statements

DFAT's change in revenue is primarily attributable to funding received for the Department's new measures. In addition, there have been adjustments relating to within year foreign exchange movements, overseas inflation movements, adjustments for overseas lease costs and other variations in estimates.

The Income Statement shows a budgeted deficit in 2020-21 of \$148.5 million before allowing for net cash funding arrangements.

In addition, all departmental financial statements have been updated to include the estimated impact of the new accounting standards for leases (AASB 16). This new standard applies for financial reporting periods beginning on or after 1 January 2019 and has therefore been applied from the 2019-20 financial year.

Budgeted departmental balance sheet

For 2020-21, the department's non-financial asset position is budgeted to be \$5,529.3 million at year-end. The major asset component is \$4,852.0 million for Land and Buildings.

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 DFAT 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.

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 2020-21 are estimated at \$3,381.4 million and \$2,104.1 million respectively.

Schedule of budgeted administered cash flows

This schedule shows cash flows administered on behalf of the Government.

3.2.2 Budgeted financial statements

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	888,534	944,865	930,836	935,472	956,712
Suppliers	558,427	739,490	665,467	639,414	558,695
Depreciation and amortisation (a)	353,283	319,645	312,791	321,511	327,270
Impairment loss on financial instruments	263	-	-	-	-
Write-down and impairment of assets	4,284	-	-	-	-
Grants and other contributions	9,799	-	-	-	-
Interest on Right of Use (ROU)	16,247	12,904	13,162	13,426	13,695
Losses from asset sales	-	1,793	3,788	-	-
Foreign exchange losses	9,462	-	-	-	-
Total expenses	1,840,299	2,018,697	1,926,044	1,909,823	1,856,372
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	102,603	121,660	121,186	121,254	121,254
Other revenue	56,398	47,199	47,556	47,923	48,284
Total own-source revenue	159,001	168,859	168,742	169,177	169,538
Gains					
Gains from sale of assets	12,500	-	-	-	-
Other gains	325	630	630	630	630
Total gains	12,825	630	630	630	630
Total own-source income	171,826	169,489	169,372	169,807	170,168
Net (cost of)/contribution by services	(1,668,473)	(1,849,208)	(1,756,672)	(1,740,016)	(1,686,204)
Revenue from Government	1,473,159	1,700,749	1,618,492	1,596,608	1,540,599
Surplus/(deficit) attributable to the Australian Government	(195,315)	(148,459)	(138,180)	(143,408)	(145,605)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	131,309	-	-	-	-
Total other comprehensive income	131,309	-	-	-	-
Total comprehensive income/(loss)	(64,006)	(148,459)	(138,180)	(143,408)	(145,605)
Total comprehensive income/(loss) attributable to the Australian Government	(64,006)	(148,459)	(138,180)	(143,408)	(145,605)

Table continued on next 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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(45,132)	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	133,667	144,632	134,277	139,427	141,544
less: depreciation/amortisation expenses	168,086	128,206	130,770	133,385	136,053
add: Principal repayments on leased assets (b)	151,570	124,379	126,867	129,404	131,992
Total comprehensive income/(loss) - as per the statement of comprehensive income	(64,006)	(148,459)	(138,180)	(143,408)	(145,605)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Accounts for Leases applied under AASB 16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	428,027	326,241	216,387	183,509	122,008
Trade and other receivables	391,844	357,237	354,957	324,148	329,259
Total financial assets	819,871	683,478	571,344	507,657	451,267
Non-financial assets					
Land and buildings	4,823,841	4,851,990	4,905,061	4,929,557	4,960,436
Property, plant and equipment	278,516	411,230	499,180	537,380	539,927
Intangibles	145,689	154,306	151,653	136,917	122,220
Inventories	42,430	42,430	42,430	42,430	42,430
Other non-financial assets	69,305	69,305	69,305	69,305	69,305
Total non-financial assets	5,359,781	5,529,261	5,667,629	5,715,589	5,734,318
Assets held for sale	12,428	12,428	12,428	12,428	12,428
Total assets	6,192,080	6,225,167	6,251,401	6,235,674	6,198,013
LIABILITIES					
Payables					
Suppliers	89,843	91,190	92,537	93,884	95,231
Other payables	62,443	81,625	81,813	82,001	82,189
Total payables	152,286	172,815	174,350	175,885	177,420
Interest bearing liabilities					
Leases	1,166,047	1,183,049	1,201,819	1,220,965	1,240,494
Total interest bearing liabilities	1,166,047	1,183,049	1,201,819	1,220,965	1,240,494
Provisions					
Employee provisions	278,741	264,723	268,299	271,875	275,451
Other provisions	29,528	29,528	29,528	29,528	29,528
Total provisions	308,269	294,251	297,827	301,403	304,979
Total liabilities	1,626,602	1,650,115	1,673,996	1,698,253	1,722,893
Net assets	4,565,478	4,575,052	4,577,405	4,537,421	4,475,120
EQUITY					
Contributed equity	2,817,056	2,991,223	3,169,531	3,273,838	3,357,881
Reserves	2,087,655	2,087,655	2,087,655	2,087,655	2,087,655
Retained surplus (accumulated deficit)	(339,233)	(503,826)	(679,781)	(824,072)	(970,416)
Total equity	4,565,478	4,575,052	4,577,405	4,537,421	4,475,120

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2020-21)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020					
Balance carried forward from previous period	(339,233)	2,087,655	-	2,817,056	4,565,478
Adjusted opening balance	(339,233)	2,087,655	-	2,817,056	4,565,478
Comprehensive income					
Surplus/(deficit) for the period	(148,459)	-	-	-	(148,459)
Total comprehensive income	(148,459)	-	-	-	(148,459)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Contributions by owners					
Equity injection - Appropriation	-	-	-	104,628	104,628
Departmental Capital Budget (DCB)	-	-	-	69,539	69,539
Transfers to the Official Public Account	(16,134)	-	-	-	(16,134)
Sub-total transactions with owners	(16,134)	-	-	174,167	158,033
Estimated closing balance as at 30 June 2021	(503,826)	2,087,655	-	2,991,223	4,575,052
Closing balance attributable to the Australian Government	(503,826)	2,087,655	-	2,991,223	4,575,052

Prepared on Australian Accounting Standards basis.

* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,710,617	1,734,754	1,620,531	1,627,417	1,535,488
Sale of goods and rendering of services	131,386	158,632	157,672	158,107	158,468
Net GST received	43,224	41,108	41,118	41,324	41,324
Other	6,116	11,258	11,258	11,258	11,258
Total cash received	1,891,343	1,945,752	1,830,579	1,838,106	1,746,538
Cash used					
Employees	854,720	941,289	927,260	931,896	953,136
Suppliers	681,389	780,654	711,835	679,644	598,781
Interest payments on lease liability	15,966	12,904	13,162	13,426	13,695
Transfers to the OPA	129,978	16,134	34,096	-	-
Other	9,513	-	-	-	-
Total cash used	1,691,566	1,750,981	1,686,353	1,624,966	1,565,612
Net cash from/(used by) operating activities	199,777	194,771	144,226	213,140	180,926
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	32,715	17,927	37,884	-	-
Total cash received	32,715	17,927	37,884	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	210,886	364,271	343,405	220,921	194,478
Total cash used	210,886	364,271	343,405	220,921	194,478
Net cash from/(used by) investing activities	(178,171)	(346,344)	(305,521)	(220,921)	(194,478)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	136,810	174,167	178,308	104,307	84,043
Total cash received	136,810	174,167	178,308	104,307	84,043

Table continued on next page.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Cash used					
Principal payments on lease liability	151,570	124,379	126,867	129,404	131,992
Total cash used	151,570	124,379	126,867	129,404	131,992
Net cash from/(used by) financing activities	(14,760)	49,788	51,441	(25,097)	(47,949)
Net increase/(decrease) in cash held	6,846	(101,785)	(109,854)	(32,878)	(61,501)
Cash and cash equivalents at the beginning of the reporting period	430,643	428,026	326,241	216,387	183,509
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	(9,462)	-	-	-	-
Cash and cash equivalents at the end of the reporting period	428,027	326,241	216,387	183,509	122,008

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental Capital Budget statement (for the period ended 30 June)

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	60,170	69,539	59,533	59,620	74,732
Equity injections - Bill 2	43,546	104,628	118,775	44,687	9,311
Total new capital appropriations	103,716	174,167	178,308	104,307	84,043
Provided for:					
Purchase of non-financial assets	103,716	174,167	178,308	104,307	84,043
Total items	103,716	174,167	178,308	104,307	84,043
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations (a)	136,505	144,587	125,925	80,607	9,311
Funded by capital appropriation - DCB (b)	60,170	69,539	59,533	59,620	74,732
Funded internally from departmental resources (c)	103,459	150,145	157,947	80,694	110,435
TOTAL	300,134	364,271	343,405	220,921	194,478
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	300,134	364,271	343,405	220,921	194,478
Total cash used to acquire assets	300,134	364,271	343,405	220,921	194,478

Prepared on Australian Accounting Standards basis.

- (a) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation 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).
(c) Includes internally developed assets and proceeds from sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020						
Gross book value	1,989,064	1,657,843	381,610	281,254	12,428	4,322,199
Gross book value - ROU assets	-	1,345,953	3,925	-	-	1,349,878
Accumulated depreciation/amortisation and impairment	-	(2,946)	(105,006)	(135,565)	-	(243,517)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(166,073)	(2,013)	-	-	(168,086)
Opening net book balance	1,989,064	2,834,777	278,516	145,689	12,428	5,260,474
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	18,971	120,446	5,170	-	144,587
By purchase - appropriation ordinary annual services (b)	-	-	55,630	13,909	-	69,539
By purchase - other (c)	-	150,022	123	-	-	150,145
By purchase - appropriation ordinary annual services - ROU assets	-	142,781	-	-	-	142,781
Total additions	-	311,774	176,199	19,079	-	507,052
Other movements						
Depreciation/amortisation expense	-	(137,492)	(43,485)	(10,462)	-	(191,439)
Depreciation/amortisation on ROU assets	-	(128,206)	-	-	-	(128,206)
Disposals (d)	(13,578)	(4,349)	-	-	-	(17,927)
Total other movements	(13,578)	(270,047)	(43,485)	(10,462)	-	(337,572)
As at 30 June 2021						
Gross book value	1,975,486	1,822,487	557,809	300,333	12,428	4,668,543
Gross book value - ROU assets	-	1,488,734	3,925	-	-	1,492,659
Accumulated depreciation/amortisation and impairment	-	(140,438)	(148,491)	(146,027)	-	(434,956)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(294,279)	(2,013)	-	-	(296,292)
Closing net book balance	1,975,486	2,876,504	411,230	154,306	12,428	5,429,954

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-21* and Appropriation Bill (No. 4) 2020-21,
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2020-21* and Appropriation Bill (No. 3) 2020-21 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- (c) By purchase – other includes purchases funded internally from departmental resources.
- (d) Net proceeds may be returned to the Official Public Account.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
International Development Assistance	3,153,451	3,397,645	3,462,322	3,367,833	3,421,631
Multilateral replenishments and other loans	589,818	446,502	-	76,670	568,004
Other grants and contributions	507,919	676,766	586,317	597,756	601,726
Export Finance Australia (EFA)	3,677	3,500	3,500	3,500	3,500
Impairment loss on financial instruments	427	-	-	-	-
Other expenses	8,932	7,561	7,635	7,773	7,915
Payments to corporate Commonwealth entities - Tourism Australia	139,534	139,445	135,144	136,184	137,442
Depreciation and Amortisation	914	500	500	500	500
Total expenses administered on behalf of Government	4,404,672	4,671,919	4,195,418	4,190,216	4,740,718
LESS:					
OWN-SOURCE INCOME					
Non-Taxation revenue					
Fees and charges	464,488	295,336	448,463	611,913	670,930
AIPRD loan interest	12,999	13,254	13,572	13,921	14,344
EFA National Interest Account (NIA)	35,882	31,230	28,843	28,126	26,160
EFA dividend	13,425	5,596	5,600	6,300	7,000
EFA competitive neutrality	13,934	8,000	9,000	9,600	10,800
Return of prior year administered expenses	37,216	35,249	36,149	37,053	37,979
Other revenue and gains	5,782	255	255	255	255
Total non-taxation revenue	583,726	388,920	541,882	707,168	767,468
Total own-sourced income administered on behalf of Government	583,726	388,920	541,882	707,168	767,468
Net (cost of)/contribution by services	(3,820,946)	(4,282,999)	(3,653,536)	(3,483,048)	(3,973,250)

Table continued on next page.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June) (continued)

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Remeasurement of defined benefit plans	(6,696)	-	-	-	-
Items subject of subsequent reclassification to net cost of services					
Remeasurements of multilateral subscriptions	108,300	-	-	-	-
Movement in the carrying amount of investments	39,001	-	-	-	-
Total other comprehensive income	140,605	-	-	-	-
Total comprehensive income/(loss)	(3,680,341)	(4,282,999)	(3,653,536)	(3,483,048)	(3,973,250)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Administered Capital Budget (ACB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding ACB, refer to Table 3.11 Administered Capital Budget Statement.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,138	8,228	5,930	5,930	5,930
AIPRD loans	162,337	165,840	169,661	173,831	178,424
Multilateral investments	2,556,415	2,556,415	2,556,415	2,556,415	2,596,415
Investments in portfolio entities	599,292	599,292	599,292	599,292	599,292
Investments in external entities	-	6,704	12,601	20,149	24,000
Trade and other receivables	42,068	42,618	43,168	43,718	44,268
Total financial assets	3,383,250	3,379,097	3,387,067	3,399,335	3,448,329
Non-financial assets					
Computer softw are internally developed	2,230	2,258	2,286	2,314	2,342
Total non-financial assets	2,230	2,258	2,286	2,314	2,342
Total assets administered on behalf of Government	3,385,480	3,381,355	3,389,353	3,401,649	3,450,671
LIABILITIES					
Payables					
Multilateral replenishments	1,722,441	1,865,992	1,537,207	1,275,238	1,507,299
Other payables	144,402	144,402	144,402	144,402	144,402
Total payables	1,866,843	2,010,394	1,681,609	1,419,640	1,651,701
Provisions					
Employee provisions	93,714	93,714	93,714	93,714	93,714
Total provisions	93,714	93,714	93,714	93,714	93,714
Total liabilities administered on behalf of Government	1,960,557	2,104,108	1,775,323	1,513,354	1,745,415
Net assets/(liabilities)	1,424,923	1,277,247	1,614,030	1,888,295	1,705,256

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and Charges	453,962	295,336	448,463	611,913	670,930
Net GST received	118,738	139,298	139,994	140,694	141,398
Return of prior year administered expenses	37,216	35,249	36,149	37,053	37,979
EFA dividend	13,425	5,596	5,600	6,300	7,000
EFA competitive neutrality	13,934	8,000	9,000	9,600	10,800
EFA NIA	34,576	31,230	28,843	28,126	26,160
Other	1,037	255	255	255	255
Total cash received	672,888	514,964	668,304	833,941	894,522
Cash used					
International development assistance	3,391,592	3,762,122	3,804,013	3,719,200	3,806,510
Other contributions	507,918	680,266	589,817	601,256	605,226
Payments to corporate entities - Tourism Australia	139,534	139,445	135,144	136,184	137,442
Other	5,274	7,561	7,635	7,773	7,915
Total cash used	4,044,318	4,589,394	4,536,609	4,464,413	4,557,093
Net cash from/(used by) operating activities	(3,371,430)	(4,074,430)	(3,868,305)	(3,630,472)	(3,662,571)
INVESTING ACTIVITIES					
Cash received					
Repayment of AIPRD loans	9,751	9,751	9,751	9,751	9,751
Repayment of other loans	-	18,000	-	-	-
Total cash received	9,751	27,751	9,751	9,751	9,751
Cash used					
Purchase of intangibles	469	528	528	528	528
Other investing payments for policy purposes	168,980	84,516	132,945	135,514	136,313
Other	-	18,550	550	550	550
Total cash used	169,449	103,594	134,023	136,592	137,391
Net cash from/(used by) investing activities	(159,698)	(75,843)	(124,272)	(126,841)	(127,640)

Table continued on next page.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	7,232	6,425	8,076	4,379
Total cash received	-	7,232	6,425	8,076	4,379
Net increase/(decrease) in cash held					
	(3,531,128)	(4,143,041)	(3,986,152)	(3,749,237)	(3,785,832)
Cash and cash equivalents at beginning of reporting period	41,796	23,138	8,228	5,930	5,930
Cash from Official Public Account for:					
- Appropriations and special accounts	4,274,960	4,318,903	4,283,540	4,111,396	4,170,564
- Special Appropriations	1,861	305,191	330,945	340,839	378,143
Total cash from Official Public Account	4,276,821	4,624,094	4,614,485	4,452,235	4,548,707
Cash to Official Public Account for:					
- Appropriations	(764,351)	(495,963)	(630,631)	(702,998)	(762,875)
Total cash to Official Public Account	(764,351)	(495,963)	(630,631)	(702,998)	(762,875)
Cash and cash equivalents at end of reporting period	23,138	8,228	5,930	5,930	5,930

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	528	528	528	528	528
Administered Assets and Liabilities - Act 2 Bill 4	605,072	6,704	5,897	7,548	3,851
Total new capital appropriations	605,600	7,232	6,425	8,076	4,379
Provided for:					
Purchase of non-financial assets	528	528	528	528	528
Other items	605,072	6,704	5,897	7,548	3,851
Total items	605,600	7,232	6,425	8,076	4,379
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	528	528	528	528	528
TOTAL	528	528	528	528	528
Total cash used to acquire assets	528	528	528	528	528

Prepared on Australian Accounting Standards basis.

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

Table 3.12: Statement of administered asset movements (2020-21 Budget year)

	Other property plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000
As at 1 July 2020			
Gross book value	24	13,144	13,144
Accumulated depreciation/amortisation and impairment	(24)	(10,914)	(10,914)
Opening net book balance	-	2,230	2,230
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	528	528
Total additions	-	528	528
Other movements			
Depreciation/amortisation expense	-	(500)	(500)
Total other movements	-	(500)	(500)
As at 30 June 2021			
Gross book value	24	13,672	13,672
Accumulated depreciation/ amortisation and impairment	(24)	(11,414)	(11,414)
Closing net book balance	-	2,258	2,258

Prepared on Australian Accounting Standards basis.

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

AUSTRALIAN TRADE AND INVESTMENT COMMISSION (AUSTRADE)

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AUSTRALIAN TRADE AND INVESTMENT COMMISSION (AUSTRADE)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

New measures announced in the Mid-Year Economic and Fiscal Outlook 2020–21 will support Austrade in its purpose of delivering quality trade and investment services to businesses to grow Australia’s prosperity.

On 1 December 2020, the Government announced the COVID-19 Consumer Travel Support Program to assist travel agents who have been unable to trade due to COVID-19. Under the \$127.9 million program, eligible travel agents and tour arranging service providers will be able to apply for a one-off taxable payment to help keep them afloat while they continue to hold travel credits for consumers and pay refunds. This program is overseen by Austrade and administered by Services Australia. The program commenced on 14 December 2020 and will cease on 13 March 2021.

To help Australian agri-businesses expand and grow their export markets, the Government has created a new Agri-Business Expansion Initiative. Austrade will receive \$42.9 million across three financial years to scale up assistance to over 2,000 agri-food exporters to support their growth and expansion into new markets. As well as expanding its Excelerate service, Austrade will also work in partnership with industry to deliver large-scale targeted market entry services to agri-food exporters.

A full outline of Austrade’s Strategic Direction can be found in the *Portfolio Budget Statements 2020-21*.

1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1: Australian Trade and Investment Commission resource statement — Additional Estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20	2020-21	2020-21	2020-21
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	58,423	41,595	-	41,595
Departmental appropriation (b)	208,768	225,449	11,471	236,920
s74 External Revenue (c)	22,417	26,200	-	26,200
Departmental capital budget (d)	14,116	13,906	-	13,906
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available	2,260	2,444	-	2,444
Equity injection	3,000	6,893	-	6,893
<i>Total departmental annual appropriations</i>	<i>308,984</i>	<i>316,487</i>	<i>11,471</i>	<i>327,958</i>
Total departmental resourcing	308,984	316,487	11,471	327,958
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	5,723	3,430	-	3,430
Outcome 1	167,900	706,801	127,876	834,677
<i>Total administered annual appropriations</i>	<i>173,623</i>	<i>710,231</i>	<i>127,876</i>	<i>838,107</i>
<i>Total administered special appropriations</i>	<i>65,590</i>	<i>192,320</i>	<i>86,530</i>	<i>278,850</i>
Total administered resourcing	239,213	902,551	214,406	1,116,957
Total resourcing for Austrade	548,197	1,219,038	225,877	1,444,915
			<i>Actual</i>	
			2019-20	2020-21
Average staffing level (number)			973	1,049

Table continued on next page.

Table 1.1: Australian Trade and Investment Commission resource statement — Additional Estimates for 2020-21 as at February 2021 (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
	2019-20	2020-21	2020-21	2020-21
	\$'000	\$'000	\$'000	\$'000
Payments made by other entities on behalf of Austrade (disclosed above in Administered annual appropriations section)				
Services Australia				
COVID-19 Consumer Travel Support Program	-	-	127,876	127,876
Total	-	-	127,876	127,876

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

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

- (a) *Appropriation Act (No. 1) 2020-21* and Appropriation Bill (No. 3) 2020-21
- (b) Excludes Departmental Capital Budget (DCB)
- (c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act 2013)*.
- (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) 2020-21* and Appropriation Bill (No. 4) 2020-21.

1.3 ENTITY MEASURES

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

Table 1.2: Australian Trade and Investment Commission 2020-21 measures since Budget

		2020-21	2021-22	2022-23	2023-24
	Program	\$'000	\$'000	\$'000	\$'000
Payment measures					
COVID-19 Response Package —					
Consumer Travel Support Program					
	Administered expenses	1.2	127,876	-	-
	Total		127,876	-	-
Backing Australian Farmers to					
Expand Horizons in 2021					
	Departmental expenses	1.1	10,721	21,441	10,762
	Total		10,721	21,441	10,762
Total payment measures					
	Administered		127,876	-	-
	Departmental		10,721	21,441	10,762
	Total		138,597	21,441	10,762

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

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

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

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

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Administered					
Annual appropriations					
COVID-19 Response Package — Consumer Travel Support Program	1.2	127,876	-	-	-
Special appropriations					
Other Variations					
Special Appropriation - <i>Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020</i>	1.2	86,530	-	-	-
Net impact on appropriations for Outcome 1 (administered)		214,406	-	-	-
Outcome 1 Departmental					
Annual appropriations					
Backing Australian Farmers to Expand Horizons in 2021	1.1	10,721	21,441	10,762	-
Changes in Parameters					
(net increase)	1.1	-	623	619	527
(net decrease)	1.1	-	(478)	(478)	(478)
Other Variations					
(net increase)	1.1	750	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		11,471	21,586	10,903	49
Total net impact on appropriations for Outcome 1		225,877	21,586	10,903	49
Outcome 2 Departmental					
Changes in Parameters					
(net increase)	2.1	-	68	68	69
(net decrease)	2.1	-	(21)	(21)	(21)
Net impact on appropriations for Outcome 2 (departmental)		-	47	47	48
Total net impact on appropriations for Outcome 2		-	47	47	48

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

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

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - 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	167,900	706,801	834,677	127,876	-
Total administered	167,900	706,801	834,677	127,876	-
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	213,421	230,140	241,611	11,471	-
Total departmental	213,421	230,140	241,611	11,471	-
Total administered and departmental	381,321	936,941	1,076,288	139,347	-

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to Austrade's outcomes and performance information as expressed in the *Portfolio Budget Statements 2020-21*.

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

Department of Foreign Affairs and Trade
Programs
<ul style="list-style-type: none"> • Program 1.1 - Foreign Affairs and Trade Operations • Program 1.6 - Public Information Services and Public Diplomacy
Contribution to Outcome 1 made by linked programs
The Department of Foreign Affairs and Trade and Austrade work closely across a number of areas. This cooperation results in more economic opportunities, and includes partnering to deliver seminars and webinars that promote Australian business awareness and use of our growing network of free trade agreements. This cooperation also contributes to the projection of a positive image of Australia as a destination for business, investment, tourism and study.
Department of Industry, Science, Energy and Resources
Programs
<ul style="list-style-type: none"> • Program 1 - Investing in science, technology and commercialisation • Program 2 - Growing innovative and competitive businesses, industries and regions
Contribution to Outcome 1 made by linked programs
The Department of Industry, Science, Energy and Resources (DISER) co-operates with Austrade on the Government’s Global Innovation Strategy, established under the National Innovation and Science Agenda. This includes the Landing Pads and the Inbound Innovation Forum. DISER also works closely with Austrade on the International Freight Assistance Mechanism. DISER is working closely with Austrade to implement the Business Events Grant Program, a joint initiative between the Minister for Trade, Tourism and Investment, and the Minister for Industry, Science and Technology.
Department of Education, Skills and Employment
Programs
<ul style="list-style-type: none"> • Program 2.7 - International Education Support
Contribution to Outcome 1 made by linked program
The National Strategy for International Education, led by the Department of Education, Skills and Employment, seeks to strengthen the fundamentals of the international education sector and complements Austrade’s focus through <i>Australian International Education 2025</i> on enabling the sector’s ongoing international growth.

Department of Agriculture, Water and the Environment
Programs <ul style="list-style-type: none"> • Program 3.13 – International Market Access • Program 4.1 – Biosecurity and Export Services
Contribution to Outcome 1 made by linked programs The Department of Agriculture, Water and the Environment and Australian Trade and Investment Commission work together to achieve the best outcomes for Australian agricultural, fisheries and forestry exports, including through co-operation on the International Freight Assistance Mechanism and <i>Backing Australian farmers to expand horizons in 2021</i> as part of the Agri-Business Expansion Initiative. The department also undertakes activities to preserve Australia’s favourable animal and plant health status, helping maintain overseas markets.
Tourism Australia
Programs <ul style="list-style-type: none"> • Program 1.1 - Supporting Outcome 1 (Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets)
Contribution to Outcome 1 made by linked program Austrade provides research and policy support to Tourism Australia’s activities of promoting the export of Australian tourism services. These exports contribute to Australia’s prosperity.
Department of Defence
Programs <ul style="list-style-type: none"> • Program 2.1 – Strategic Policy and Intelligence
Contribution to Outcome 1 made by linked program The Government’s Defence Export Strategy is being implemented by the Department of Defence through the Australian Defence Export Office. This is providing a whole of government coordinated approach to supporting Australian defence industry to grow exports.
Department of Infrastructure, Transport, Regional Development and Communications
Programs <ul style="list-style-type: none"> • Program 3.1 – Regional Development
Contribution to Outcome 1 made by linked program The Department of Infrastructure, Transport, Regional Development and Communications supports tourism demand-driving infrastructure in Australia’s regions through the Government’s Building Better Regions Fund, and co-operation on the International Freight Assistance Mechanism.
Services Australia
Programs <ul style="list-style-type: none"> • Program 1.1 Services to the Community – Social Security and Welfare
Contribution to Outcome 1 made by linked program Services Australia administers the COVID-19 Consumer Travel Support Program on Austrade’s behalf.

Budgeted expenses for Outcome 1

This table shows how much Austrade 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:					
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					
	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forw ard	Forw ard	Forw ard
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Promotion of Australia's export and other international economic interests					
Departmental expenses					
Departmental appropriation	208,399	225,306	222,145	209,378	199,519
s74 External Revenue (a)	24,799	25,200	26,500	27,000	27,000
Expenses not requiring appropriation in the Budget year (b)	13,955	16,000	15,000	15,000	15,000
Departmental total	247,153	266,506	263,645	251,378	241,519
Total expenses for program 1.1	247,153	266,506	263,645	251,378	241,519
Program 1.2: Programs to promote Australia's exports and other international economic interests					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	159,300	835,387	200,390	137,900	137,900
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	104,415	240,025	-	-	-
Administered total	263,715	1,075,412	200,390	137,900	137,900
Total expenses for program 1.2	263,715	1,075,412	200,390	137,900	137,900

Table continued on next page.

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	159,300	835,387	200,390	137,900	137,900
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	104,415	240,025	-	-	-
Administered total	263,715	1,075,412	200,390	137,900	137,900
Departmental expenses					
Departmental appropriations 74 External Revenue (a)	208,399	225,306	222,145	209,378	199,519
Expenses not requiring appropriation in the Budget year (b)	24,799	25,200	26,500	27,000	27,000
	13,955	16,000	15,000	15,000	15,000
Departmental total	247,153	266,506	263,645	251,378	241,519
Total expenses for Outcome 1	510,868	1,341,918	464,035	389,278	379,419
	2019-20	2020-21			
Average staffing level (number)	938	1,013			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

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

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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 1.2: Programs to promote Australia's exports and other international economic interests					
	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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)	157,900	157,900	157,900	137,900	137,900
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	42,085	7,715	-	-	-
Total component 1 expenses	199,985	165,615	157,900	137,900	137,900
1.2.2 - Component 2: National Tourism Icons Program					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,400	3,710	12,490	-	-
Total component 2 expenses	1,400	3,710	12,490	-	-
1.2.3 - Component 3: International Freight Assistance Mechanism					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	545,901	-	-	-
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	54,987	75,013	-	-	-
Total component 3 expenses	54,987	620,914	-	-	-
1.2.4 - Component 4: Supporting Australia's Exhibiting Zoos and Aquariums					
Annual administered expenses:					
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	7,343	87,297	-	-	-
Total component 4 expenses	7,343	87,297	-	-	-

Table continued on next page.

Austrade Additional Estimates Statements

Table 2.1.2: Program components of Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
1.2.5 - Component 5: Business Events Grants					
Annual administered expenses:					
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	-	50,000	-	-	-
Total component 5 expenses	-	50,000	-	-	-
1.2.6 - Component 6: Recovery of Regional Tourism					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	30,000	-	-
Special Appropriation - Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020	-	20,000	-	-	-
Total component 6 expenses	-	20,000	30,000	-	-
1.2.7 - Component 7: COVID-19 Consumer Travel Support Program					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	127,876	-	-	-
Total component 7 expenses	-	127,876	-	-	-
Total program expenses	263,715	1,075,412	200,390	137,900	137,900

Table 2.1.3: Performance criteria for Outcome 1

There is no change to Austrade's outcome and performance criteria as expressed in the *Portfolio Budget Statements 2020-21*. For further details please refer to *Portfolio Budget Statements 2020-21* Budget Related Paper No. 1.6 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 2020-21*. For further details please refer to *Portfolio Budget Statements 2020-21* Budget Related Paper No. 1.6 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 2

This table shows how much Austrade 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 through timely and responsive consular and passport services in specific locations overseas					
	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 2.1: Consular Services					
Departmental expenses					
Departmental appropriation	9,806	9,215	9,269	9,328	9,464
s74 External Revenue (a)	1,366	1,000	1,000	1,000	1,000
Departmental total	11,172	10,215	10,269	10,328	10,464
Total expenses for program 2.1	11,172	10,215	10,269	10,328	10,464
Outcome 2 Totals by appropriation type					
	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Departmental expenses					
Departmental appropriation	9,806	9,215	9,269	9,328	9,464
s74 External Revenue (a)	1,366	1,000	1,000	1,000	1,000
Departmental total	11,172	10,215	10,269	10,328	10,464
Total expenses for Outcome 2	11,172	10,215	10,269	10,328	10,464

	2019-20	2020-21
Average staffing level (number)	35	36

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

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 outcome and performance criteria as expressed in the *Portfolio Budget Statements 2020-21*. For further details please refer to *Portfolio Budget Statements 2020-21 Budget Related Paper No. 1.6 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 Austrade.

Table 3.1: Estimates of special account flows and balances

	Opening balance	Receipts	Payments	Adjustments	Closing balance
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Austrade Services for Other Entities and Trust Moneys 2018 (D)					
2020-21	1	128	-	-	-
<i>2019-20</i>	<i>1</i>	<i>128</i>	-	-	-
Total special accounts					
2020-21 Budget estimate	128	-	-	-	128
<i>Total special accounts</i>					
<i>2019-20 actual</i>	<i>128</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 2019-20 and the estimated revenue and expenses for 2020-21 and forward years.

Total income in 2020-21 is estimated to be \$258.7 million, an increase of \$11.4 million from the Budget. The increase is due to an increase of \$10.7 million in appropriation for the new payment measure reflected in Table 1.2 - Entity 2020-21 Measures since Budget, and an increase of \$0.7 million reclassified from an administered operating appropriation to a departmental operating appropriation.

Total estimated expenses for 2020-21 have equally increased by \$11.4 million from the Budget, to reflect the new payment measure since Budget and the reclassification.

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 2020-21 is \$70.1 million, an increase of \$2.8 million from the closing 2019-20 position.

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 \$1,075.4 million for 2020-21 include the Export Market Development Grants (EMDG) Scheme (\$157.9 million), National Tourism Icons Program (\$3.7 million), International Freight Assistance Mechanism (\$620.9 million), Supporting Australia's Exhibiting Zoos and Aquariums (\$87.3 million), Business Events Grants (\$50.0 million), Recovery of Regional Tourism (\$20.0 million) and the new COVID-19 Consumer Travel Support Program (\$127.9 million).

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 2020-21 are estimated at \$2.5 million and \$44.1 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.

3.2.2 Budgeted financial statements

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	158,619	166,935	163,155	154,346	148,809
Suppliers	57,503	65,786	67,759	64,360	60,174
Depreciation and amortisation (a)	40,514	43,000	42,000	42,000	42,000
Finance costs	987	1,000	1,000	1,000	1,000
Losses from asset sales	653	-	-	-	-
Other expenses	48	-	-	-	-
Total expenses	258,324	276,721	273,914	261,706	251,983
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	23,398	22,700	24,000	24,500	24,500
Rental income	534	500	500	500	500
Other	2,233	3,000	3,000	3,000	3,000
Total own-source revenue	26,165	26,200	27,500	28,000	28,000
Total own-source income	26,165	26,200	27,500	28,000	28,000
Net (cost of)/contribution by services	(232,159)	(250,521)	(246,414)	(233,706)	(223,983)
Revenue from Government	213,168	232,521	229,414	216,706	206,983
Surplus/(deficit) attributable to the Australian Government	(18,991)	(18,000)	(17,000)	(17,000)	(17,000)
Total comprehensive income/(loss) attributable to the Australian Government	(18,991)	(18,000)	(17,000)	(17,000)	(17,000)

Table continued on next 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

	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) as per statement of Comprehensive Income	(5,036)	-	-	-	-
plus: depreciation/amortisation of assets funded through appropriations (DCB funding and /or equity injections) (a)	13,955	16,000	15,000	15,000	15,000
plus: depreciation of ROU (b)	26,559	27,000	27,000	27,000	27,000
less: Principal repayments (b)	31,294	25,000	25,000	25,000	25,000
Net Cash Operating Surplus/ (Deficit)	(18,991)	(18,000)	(17,000)	(17,000)	(17,000)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	9,575	9,575	9,575	9,575	9,575
Trade and other receivables	48,807	48,807	48,807	48,807	48,807
Total financial assets	58,382	58,382	58,382	58,382	58,382
Non-financial assets					
Land and buildings	91,988	90,890	88,234	85,578	82,478
Property, plant and equipment	8,371	8,195	8,929	9,638	10,202
Intangibles	39,544	43,617	47,062	45,990	45,590
Other non-financial assets	3,324	3,324	3,324	3,324	3,324
Total non-financial assets	143,227	146,026	147,549	144,530	141,594
Total assets	201,609	204,408	205,931	202,912	199,976
LIABILITIES					
Payables					
Suppliers	12,143	12,143	12,143	12,143	12,143
Other payables	5,492	5,492	5,492	5,492	5,492
Total payables	17,635	17,635	17,635	17,635	17,635
Interest bearing liabilities					
Leases	73,787	73,787	73,787	73,787	73,787
Total interest bearing liabilities	73,787	73,787	73,787	73,787	73,787
Provisions					
Employee provisions	39,034	39,034	39,034	39,034	39,034
Other provisions	3,842	3,842	3,842	3,842	3,842
Total provisions	42,876	42,876	42,876	42,876	42,876
Total liabilities	134,298	134,298	134,298	134,298	134,298
Net assets	67,311	70,110	71,633	68,614	65,678
EQUITY*					
Parent entity interest					
Contributed equity	148,136	168,935	187,458	201,439	215,503
Reserves	37,546	37,546	37,546	37,546	37,546
Retained surplus (accumulated deficit)	(118,371)	(136,371)	(153,371)	(170,371)	(187,371)
Total parent entity interest	67,311	70,110	71,633	68,614	65,678
Total equity	67,311	70,110	71,633	68,614	65,678

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2020-21)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(118,371)	37,546	148,136	67,311
Adjusted opening balance	(118,371)	37,546	148,136	67,311
Comprehensive income				
Surplus/(deficit) for the period	(18,000)	-	-	(18,000)
Total comprehensive income	(18,000)	-	-	(18,000)
of which:				
Attributable to the Australian Government	(18,000)	-	-	(18,000)
Contributions by owners				
Equity injection - Appropriation	-	-	6,893	6,893
Departmental Capital Budget (DCB)	-	-	13,906	13,906
Sub-total transactions with owners	-	-	20,799	20,799
Estimated closing balance as at 30 June 2021	(136,371)	37,546	168,935	70,110
Closing balance attributable to the Australian Government	(136,371)	37,546	168,935	70,110

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	229,837	232,521	229,414	216,706	206,983
Sale of goods and rendering of services	20,323	23,200	24,500	25,000	25,000
Net GST received	4,989	-	-	-	-
Other	2,607	3,000	3,000	3,000	3,000
Total cash received	257,756	258,721	256,914	244,706	234,983
Cash used					
Employees	160,184	166,935	163,155	154,346	148,809
Suppliers	58,159	65,786	67,759	64,360	60,174
Interest payments on lease liability	987	1,000	1,000	1,000	1,000
Total cash used	219,330	233,721	231,914	219,706	209,983
Net cash from/(used by) operating activities	38,426	25,000	25,000	25,000	25,000
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	307	-	-	-	-
Total cash received	307	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	19,588	20,799	18,523	13,981	14,064
Total cash used	19,588	20,799	18,523	13,981	14,064
Net cash from/(used by) investing activities	(19,281)	(20,799)	(18,523)	(13,981)	(14,064)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,219	20,799	18,523	13,981	14,064
Total cash received	18,219	20,799	18,523	13,981	14,064
Cash used					
Principal payments on lease liability	31,294	25,000	25,000	25,000	25,000
Total cash used	31,294	25,000	25,000	25,000	25,000
Net cash from/(used by) financing activities	(13,075)	(4,201)	(6,477)	(11,019)	(10,936)
Net increase/(decrease) in cash held	6,070	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,505	9,575	9,575	9,575	9,575
Cash and cash equivalents at the end of the reporting period	9,575	9,575	9,575	9,575	9,575

Prepared on Australian Accounting Standards basis.

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

	2019-20	2020-21	2021-22	2022-23	2023-24
	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)	14,116	13,906	13,903	13,981	14,064
Equity injections - Act No. 2 and Bill 4	3,000	6,893	4,620	-	-
Total new capital appropriations	17,116	20,799	18,523	13,981	14,064
Provided for:					
Purchase of non-financial assets	17,116	20,799	18,523	13,981	14,064
Total items	17,116	20,799	18,523	13,981	14,064
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations (a)	2,274	6,893	4,620	-	-
Funded by capital appropriation - DCB (b)	15,945	13,906	13,903	13,981	14,064
TOTAL	18,219	20,799	18,523	13,981	14,064
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	18,219	20,799	18,523	13,981	14,064
Total cash used to acquire assets	18,219	20,799	18,523	13,981	14,064

Prepared on Australian Accounting Standards basis.

(a) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation 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).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	18,595	11,256	45,485	75,336
Gross book value - ROU assets	105,081	-	-	105,081
Accumulated depreciation/amortisation and impairment	(5,129)	(2,885)	(5,941)	(13,955)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,559)	-	-	(26,559)
Opening net book balance	91,988	8,371	39,544	139,903
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,690	-	5,203	6,893
By purchase - appropriation ordinary annual services (b)	3,212	3,824	6,870	13,906
By purchase - other - ROU assets	25,000	-	-	25,000
Total additions	29,902	3,824	12,073	45,799
Other movements				
Depreciation/amortisation expense	(4,000)	(4,000)	(8,000)	(16,000)
Depreciation/amortisation on ROU assets	(27,000)	-	-	(27,000)
Total Other movements	(31,000)	(4,000)	(8,000)	(43,000)
As at 30 June 2021				
Gross book value	23,497	15,080	57,558	96,135
Gross book value - ROU assets	130,081	-	-	130,081
Accumulated depreciation/amortisation and impairment	(9,129)	(6,885)	(13,941)	(29,955)
Accumulated depreciation/amortisation and impairment - ROU assets	(53,559)	-	-	(53,559)
Closing net book balance	90,890	8,195	43,617	142,702

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-21* and Appropriation Bill (No. 4) 2020-21, including Collection Development and Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2020-21* and Appropriation Bill (No. 3) 2020-21 for depreciation/amortisation expenses, Departmental Capital Budget, or other operational expenses.
- (c) Net proceeds may be returned to the Official Public Account.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	5,426	5,543	5,543	5,043	5,043
Suppliers	35,658	296,135	2,352	1,852	1,852
Grants	222,631	773,734	192,495	131,005	131,005
Total expenses administered on behalf of Government	263,715	1,075,412	200,390	137,900	137,900
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	117	-	-	-	-
Total non-taxation revenue	117	-	-	-	-
Total own-source revenue administered on behalf of Government	117	-	-	-	-
Total own-sourced income administered on behalf of Government	117	-	-	-	-
Net (cost of)/contribution by services	263,598	1,075,412	200,390	137,900	137,900
Total comprehensive income/(loss)	(263,598)	(1,075,412)	(200,390)	(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)

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	650	-	-	-	-
Trade and other receivables	2,498	2,498	2,498	2,498	2,498
Total financial assets	3,148	2,498	2,498	2,498	2,498
Total assets administered on behalf of Government	3,148	2,498	2,498	2,498	2,498
LIABILITIES					
Payables					
Suppliers	16,359	16,359	16,359	16,359	16,359
Grants	20,990	20,990	20,990	20,990	20,990
Other payables	68	68	68	68	68
Total payables	37,417	37,417	37,417	37,417	37,417
Provisions					
Employee provisions	2,012	2,012	2,012	2,012	2,012
Other provisions	4,691	4,691	4,691	4,691	4,691
Total provisions	6,703	6,703	6,703	6,703	6,703
Total liabilities administered on behalf of Government	44,120	44,120	44,120	44,120	44,120
Net assets/(liabilities)	(40,972)	(41,622)	(41,622)	(41,622)	(41,622)

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	197	-	-	-	-
Total cash received	197	-	-	-	-
Cash used					
Grant	202,675	773,734	192,495	131,005	131,005
Suppliers	20,039	296,135	2,352	1,852	1,852
Employees	5,412	5,543	5,543	5,043	5,043
Other	1,738	-	-	-	-
Total cash used	229,864	1,075,412	200,390	137,900	137,900
Net cash from/(used by) operating activities	(229,667)	(1,075,412)	(200,390)	(137,900)	(137,900)
Net increase/(decrease) in cash held	(229,667)	(1,075,412)	(200,390)	(137,900)	(137,900)
Cash and cash equivalents at beginning of reporting period	-	650	-	-	-
Cash from Official Public Account for:					
- Appropriations	231,356	1,075,412	200,390	137,900	137,900
Total cash from Official Public Account	231,356	1,075,412	200,390	137,900	137,900
Cash to Official Public Account for:					
- Appropriations	(1,039)	(650)	-	-	-
Total cash to Official Public Account	(1,039)	(650)	-	-	-
Cash and cash equivalents at end of reporting period	650	-	-	-	-

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

Portfolio Glossary

	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 programs to the achievement of their specified outcome.
Efficiency indicators	Measure the adequacy of an agency's management of its programs. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one program 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 programs.

Program	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 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 program; 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 Public Governance, Performance and Accountability Act 2013 (PGPA Act 2013)) or through an Act of Parliament (section 80 of the PGPA Act 2013).
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.