

Australian Centre for International Agricultural Research (ACIAR)

Entity resources and planned performance

AUSTRALIAN CENTRE OF INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

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AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

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

ACIAR's research portfolio covers crops, horticulture, livestock, fisheries, forestry, natural resources, water and climate, economics, policy and social sciences. Our work aims to contribute to poverty reduction and improved regional security in:

- Papua New Guinea and Pacific island countries;
- East Asia;
- South and West Asia; and
- Eastern and Southern Africa.

ACIAR works to ensure that our research programs pay particular attention to ACIAR's six strategic objectives:

1. **Food security and poverty reduction** – Improving food security and reducing poverty among smallholder farmers and rural communities
2. **Natural resources and climate change** – Managing natural resources and producing food more sustainably, adapting to climate variability and mitigating climate change

3. **Human health and nutrition** – Enhancing human nutrition and reducing risks to human health
4. **Gender equity and women’s empowerment** – Improving gender equity and empowerment of women and girls
5. **Inclusive value chains** – Fostering more inclusive agrifood and forestry market chains, engaging the private sector where possible
6. **Capacity Building** – Building scientific and policy capability within our partner countries

These objectives are consistent with the Australian Government’s development assistance policy and the 2030 agenda for Sustainable Development.

Around 65 per cent of our research expenditure is implemented through bilateral arrangements between ACIAR and partner countries in the Indo-Pacific region. In 2018-19 ACIAR will focus on developing new long-term agreements for research collaboration with Papua New Guinea, the Pacific, Timor-Leste, the Philippines, Pakistan and Eastern and Southern Africa. In most countries and regions, these agreements will put into effect a program of research collaboration that is more consolidated geographically and thematically. They will also detail the intent for co-investment by some countries. We will continue to maintain permanent representation in 10 countries.

As a part of our statutory mandate, ACIAR manages Australia’s investment in the global agricultural research system, chief among which is the CGIAR. ACIAR is a member of the CGIAR System Council and an observer on the System Management Board. ACIAR will strengthen our regional research support to other multilateral institutions, including the Asia-Pacific Association of Agricultural Research Institutions, the Centre for Agriculture and Bioscience International, the World Vegetable Centre and the Pacific Community to promote and support collaborative research initiatives that progress our six strategic objectives in the region.

ACIAR will grow its research co-investments with larger donors such as DFAT, the Canadian International Development Research Centre and Syngenta Foundation for Sustainable Agriculture and seek to engage with other private sector donors where appropriate.

1.2 ENTITY RESOURCE STATEMENT

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

ACIAR Budget Statements

Table 1.1: ACIAR resource statement — Budget estimates for 2018-19 as at Budget May 2018

	2017-18 Estimated actual \$'000	2018-19 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,758	3,791
Departmental appropriation	9,364	9,302
s74 Retained revenue receipts (b)	1,497	2,259
Departmental capital budget (c)	245	245
Total departmental resourcing	14,864	15,307
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	625	500
Outcome 1	96,882	97,965
Total administered annual appropriations	97,507	98,465
Special accounts (d)		
Opening balance	15,402	13,179
Appropriation receipts	14,603	15,391
Total special account receipts	30,005	28,570
Total administered resourcing	127,512	127,035
Total resourcing for ACIAR	142,376	142,342
	2017-18	2018-19
Average staffing level (number)	77	78

(a) Appropriation Bill (No. 1) 2018-19.

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

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

(d) Excludes trust money and "other CRF money" held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Moneys accounts (SOETM)). For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

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

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

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to ACIAR are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2018-19 Budget measures

Part 1: Measures announced since the 2017-18 Mid-Year Economic and Fiscal Outlook (MYEFO)

	2017-18	2018-19	2019-20	2020-21	2021-22
Program	\$'000	\$'000	\$'000	\$'000	\$'000
Expense measures					
Maintaining the Level of Official Development Assistance (a)					
Administered expenses	-	(368)	(373)	(380)	(379)
Total		(368)	(373)	(380)	(379)
Total expense measures					
Administered	-	(368)	(373)	(380)	(379)
Total	-	(368)	(373)	(380)	(379)

(a) The lead entity for the measure titled Maintaining the level of Official Development Assistance is the Department of Foreign Affairs and Trade. Refer to Budget Paper No. 2 for further details on this measure.

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

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide an entity's complete performance story.

The most recent corporate plan for ACIAR can be found at:

<http://aciar.gov.au/publication/cp2017-2020>

The most recent annual performance statement can be found at:

<http://aciar.gov.au/publication/ar2016-17>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1: Budgeted expenses for Outcome 1

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1: International Agricultural Research and Development					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	98,363	97,965	99,437	100,825	102,345
Special accounts	16,826	19,666	19,261	21,655	19,409
Administered total	115,189	117,631	118,698	122,480	121,754
Departmental expenses					
Departmental appropriation	9,364	9,302	9,321	9,385	9,441
s74 Retained revenue receipts (a)	997	2,259	1,982	2,104	2,192
Expenses not requiring appropriation in the Budget year (b)	382	376	399	400	400
Departmental total	10,743	11,937	11,702	11,889	12,033
Total expenses for program 1.1	125,932	129,568	130,400	134,369	133,787
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	98,363	97,965	99,437	100,825	102,345
Special accounts	16,826	19,666	19,261	21,655	19,409
Administered total	115,189	117,631	118,698	122,480	121,754
Departmental expenses					
Departmental appropriation	9,364	9,302	9,321	9,385	9,441
s74 Retained revenue receipts (a)	997	2,259	1,982	2,104	2,192
Expenses not requiring appropriation in the Budget year (b)	382	376	399	400	400
Departmental total	10,743	11,937	11,702	11,889	12,033
Total expenses for Outcome 1	125,932	129,568	130,400	134,369	133,787
	2017-18	2018-19			
Average staffing level (number)	77	78			

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

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

Table 2.2: Performance criteria for Outcome 1

Table 2.2 below details the performance criteria for the single program associated with Outcome 1. It also summarises how the program is delivered and where 2018-19 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.		
Program 1 – International agricultural research for development for more productive and sustainable agriculture		
Delivery	<p>ACIAR's delivery mechanism is as an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings.</p> <p>ACIAR's partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia.</p>	
Performance information		
Year	Performance criteria	Targets
2017-18	<p>Food security and poverty reduction</p> <p>Human health and nutrition</p> <p>Natural resources and climate change</p> <p>Value chains and private sector engagement</p> <p>Empowering women and girls</p> <p>Capacity building</p>	<ul style="list-style-type: none"> • Productive, sustainable and resilient farming systems • Healthier and better nourished families • More resilient livelihoods in the face of climate change • Safer and more inclusive agrifood value chains • Improved social inclusion and greater empowerment of women and girls • Individual and institutional level capacity built in our partner countries, in Australia and in ACIAR
2018-19	<p>Food security and poverty reduction</p> <p>Natural resources and climate change</p>	<ul style="list-style-type: none"> • Improved food security and reducing poverty among smallholder farmers and rural communities • Managing natural resources and producing food more sustainably, adapting to climate variability and mitigating climate change

Table continued on the following page.

Table 2.2: Performance criteria for Outcome 1 (continued)

2018-19 (cont.)	<p>Human health and nutrition</p> <p>Gender equity and women's empowerment</p> <p>Inclusive value chains</p> <p>Capacity Building</p>	<ul style="list-style-type: none"> • Enhancing human nutrition and reducing risks to human health • Improving gender equity and empowerment of women and girls • Fostering more inclusive agrifood and forestry market chains, engaging the private sector where possible • Building scientific and policy capability within our partner countries
2019-20 and beyond	As per 2018-19	As per 2018-19
Purposes	ACIAR's purpose is to achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through supporting international agricultural research and training partnerships.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018-19 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental financial statements and schedule of administered activity

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

- Departmental items are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.
- Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees, fines and excises.

Appropriations in the budgeting framework

Under the Australian Government's budgeting framework, separate annual appropriations are provided. These include:

- Departmental appropriations: representing the Government's funding for agency programs;
- Departmental capital budget appropriations: representing the Government's funding through additional equity for the replacement of existing agency assets as they reach the end of their useful life;
- Departmental capital appropriations: for new investments by the Government through additional equity; and
- Administered expense appropriations: for the estimated administered expenses relating to specific programs.

Asset valuation

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

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	6,084	6,744	6,879	7,014	7,149
Suppliers	4,308	4,849	4,456	4,507	4,516
Depreciation and amortisation (a)	351	344	367	368	368
Total expenses	10,743	11,937	11,702	11,889	12,033
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,497	2,259	1,982	2,104	2,192
Total own-source revenue	1,497	2,259	1,982	2,104	2,192
Gains					
Sale of assets					
Other	31	32	32	32	32
Total gains	31	32	32	32	32
Total own-source income	1,528	2,291	2,014	2,136	2,224
Net (cost of)/contribution by services	(9,215)	(9,646)	(9,688)	(9,753)	(9,809)
Revenue from Government	9,364	9,302	9,321	9,385	9,441
Surplus/(deficit) attributable to the Australian Government	149	(344)	(367)	(368)	(368)
Total comprehensive income/(loss) attributable to the Australian Government	149	(344)	(367)	(368)	(368)

Table continued on the following page.

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2017-18	2018-19	2019-20	2020-21	2021-22
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	149	(344)	(367)	(368)	(368)
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	-	-	-	-
Total comprehensive income/(loss) - as per the statement of comprehensive income	149	(344)	(367)	(368)	(368)

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

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	125	125	125	125	125
Trade and other receivables	3,836	3,879	3,913	3,913	3,913
Total financial assets	3,961	4,004	4,038	4,038	4,038
Non-financial assets					
Land and buildings	925	803	687	571	455
Property, plant and equipment	199	184	158	153	103
Intangibles	1,962	2,000	2,018	2,016	1,814
Other non-financial assets	247	247	247	207	207
Total non-financial assets	3,333	3,234	3,110	2,947	2,579
Assets held for sale					
Total assets	7,294	7,238	7,148	6,985	6,617
LIABILITIES					
Payables					
Suppliers	628	638	644	644	684
Other payables	390	350	310	270	230
Total payables	1,018	988	954	914	914
Provisions					
Employee provisions	2,414	2,487	2,555	2,555	2,555
Total provisions	2,414	2,487	2,555	2,555	2,555
Total liabilities	3,432	3,475	3,509	3,469	3,469
Net assets	3,862	3,763	3,639	3,516	3,148
EQUITY*					
Parent entity interest					
Contributed equity	2,479	2,724	2,967	3,212	3,212
Reserves	204	204	204	204	204
Retained surplus (accumulated deficit)	1,179	835	468	100	(268)
Total parent entity interest	3,862	3,763	3,639	3,516	3,148
Total equity	3,862	3,763	3,639	3,516	3,148

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2018-19)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	1,179	204	2,479	3,862
Adjusted opening balance	1,179	204	2,479	3,862
Comprehensive income				
Surplus/(deficit) for the period	(344)	-	-	(344)
Total comprehensive income	(344)	-	-	(344)
of which:				
Attributable to the Australian Government	(344)	-	-	(344)
Departmental Capital Budget (DCB)	-	-	245	245
Sub-total transactions with owners	(344)	-	245	(99)
Closing balance attributable to the Australian Government	835	204	2,724	3,763

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,331	9,259	9,287	9,385	9,441
Receipts from Government					
Sale of goods and rendering of services	1,497	2,259	1,982	2,104	2,192
Total cash received	10,828	11,518	11,269	11,489	11,633
Cash used					
Employees	6,070	6,671	6,811	7,014	7,149
Suppliers	4,258	4,847	4,458	4,475	4,484
Total cash used	10,328	11,518	11,269	11,489	11,633
Net cash from/(used by) operating activities	500	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	745	245	243	245	249
Total cash used	745	245	243	245	249
Net cash from/(used by) investing activities	(745)	(245)	(243)	(245)	(249)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	245	245	243	245	249
Total cash received	245	245	243	245	249
Net cash from/(used by) financing activities	245	245	243	245	249
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	125	125	125	125	125
Cash and cash equivalents at the end of the reporting period	125	125	125	125	125

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	245	245	243	245	247
Total new capital appropriations	245	245	243	245	247
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	245	245	243	245	247
Funded internally from departmental resources (b)	500	-	-	-	-
TOTAL	745	245	243	245	247
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	745	245	243	245	247
Total cash used to acquire assets	745	245	243	245	247

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(b) s 74 Retained revenue receipts.

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2018-19)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	1,346	523	2,622	4,491
Accumulated depreciation/ amortisation and impairment	(421)	(324)	(660)	(1,405)
Opening net book balance	925	199	1,962	3,086
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	45	200	245
Total additions	-	45	200	245
Other movements				
Depreciation/amortisation expense	(122)	(60)	(162)	(344)
Total other movements	(122)	(60)	(162)	(344)
As at 30 June 2019				
Gross book value	1,346	568	2,822	4,736
Accumulated depreciation/ amortisation and impairment	(543)	(384)	(822)	(1,749)
Closing net book balance	803	184	2,000	2,987

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill* (No.1) 2017-18 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	2,932	3,444	3,513	3,582	3,652
Suppliers	112,257	114,187	115,187	118,896	118,102
Total expenses administered on behalf of Government	115,189	117,631	118,700	122,478	121,754
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	14,603	15,391	17,567	18,846	18,558
Total non-taxation revenue	14,603	15,391	17,567	18,846	18,558
Total comprehensive loss	100,586	102,240	101,133	103,632	103,196

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,179	8,904	7,208	4,401	3,550
Taxation receivables	1,407	1,407	1,407	1,407	1,407
Trade and other receivables	561	561	561	561	561
Total financial assets	15,147	10,872	9,176	6,369	5,518
Total assets administered on behalf of Government	15,147	10,872	9,176	6,369	5,518
LIABILITIES					
Payables					
Suppliers	2,305	2,305	2,305	2,305	2,305
Other payables	1,352	1,352	1,352	1,352	1,352
Total payables	3,657	3,657	3,657	3,657	3,657
Provisions					
Employee provisions	152	152	152	152	152
Total provisions	152	152	152	152	152
Total liabilities administered on behalf of Government	3,809	3,809	3,809	3,809	3,809
Net assets/(liabilities)	11,338	7,063	5,367	2,560	1,709

Prepared on Australian Accounting Standards basis.

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

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	14,603	15,391	17,567	18,846	18,558
Total cash received	19,603	20,391	22,567	23,846	23,558
Cash used					
Suppliers	112,306	114,187	115,187	118,896	118,102
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	2,883	3,444	3,513	3,582	3,652
Total cash used	120,189	122,631	123,700	127,478	126,754
Net cash from/(used by) operating activities	(100,586)	(102,240)	(101,133)	(103,632)	(103,196)
Net increase/(decrease) in cash held	(100,586)	(102,240)	(101,133)	(103,632)	(103,196)
Cash and cash equivalents at beginning of reporting period	16,883	13,179	8,904	7,208	4,401
Cash from Official Public Account for:					
- Appropriations	96,882	97,965	99,437	100,825	102,345
Total cash from Official Public Account	96,882	97,965	99,437	100,825	102,345
Cash and cash equivalents at end of reporting period	13,179	8,904	7,208	4,401	3,550

Prepared on Australian Accounting Standards basis.