

Portfolio Additional Estimates Statements 2019-20

Foreign Affairs and Trade Portfolio

Explanations of Additional Estimates 2019-20

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Mr Murali Venugopal, Chief Finance Officer, Department of Foreign Affairs and Trade.



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

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2019-20 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, reading 'Marise Payne'.

Senator the Hon Marise Payne
Minister for Foreign Affairs

A handwritten signature in blue ink, reading 'Simon Birmingham'.

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

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact Mr 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 *Portfolio Additional Estimates Statements 2019-20* (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) 2019-20. 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) 2019-20* 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.

Index (Optional)

Alphabetical guide to the Statements.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The five portfolio ministers are the Minister for Foreign Affairs and Minister for Women, Senator the Hon Marise Payne, the Minister for Trade, Tourism and Investment, Senator the Hon Simon Birmingham, Assistant Defence Minister and Minister for International Development and the Pacific, the Hon Alex Hawke MP, Minister for Decentralisation and Regional Education and Minister Assisting the Minister for Trade and Investment, the Hon Andrew Gee MP, and the Assistant Minister for Regional Tourism and Assistant Minister for Forestry and Fisheries, Senator the Hon Jonathon Duniam. The Hon Andrew Gee MP was sworn in on 6 February 2020.

A full outline of the Foreign Affairs and Trade Portfolio Overview can be found in the 2019-20 Portfolio Budget Statements.

ADDITIONAL ESTIMATES AND VARIATIONS – PORTFOLIO LEVEL

The Portfolio is seeking a net increase of \$92.4 million in Appropriation Bills No. 3 and No. 4 for 2019-20.

Department of Foreign Affairs and Trade (DFAT) \$63.3 million

Departmental Items

- \$4.1m for the Bushfire Response Package - International Surge Support;
- \$1.1m adjustment for foreign exchange movements;
- \$0.9m adjustment for overseas inflation;
- (\$0.7m) adjustment for the transfer of modernisation funding to the Department of Finance; and
- \$57.9m adjustment for 2018-19 No-Win-No-Loss arrangements for fringe benefits tax for living away from home allowance and foreign exchange.

Portfolio Overview

Australian Trade and Investment Commission (Austrade) \$9.8 million

Departmental Items

- \$1.4m as part of the Australia-United Kingdom 2020-21 Season of Culture;
- \$0.9m as part of the Bushfire Response International Surge Support to assess international reaction and inform and share the whole of government response to the bushfire crisis;
- \$0.1m to expand critical minerals trade and investment facilitation through the new Critical Minerals Facilitation Office;
- \$3.7m to establish a new trade information service for exporters; and
- \$3.6m adjustment for foreign exchange rebasing in 2018-19.

Australian Centre for International Agricultural Research (ACIAR)

There are no additional measures or variations for ACIAR.

Australian Secret Intelligence Service (ASIS) \$14.6 million

Departmental Items

- \$ 14.6m for variations in expenditure on a range of capabilities.

Tourism Australia \$4.7 million

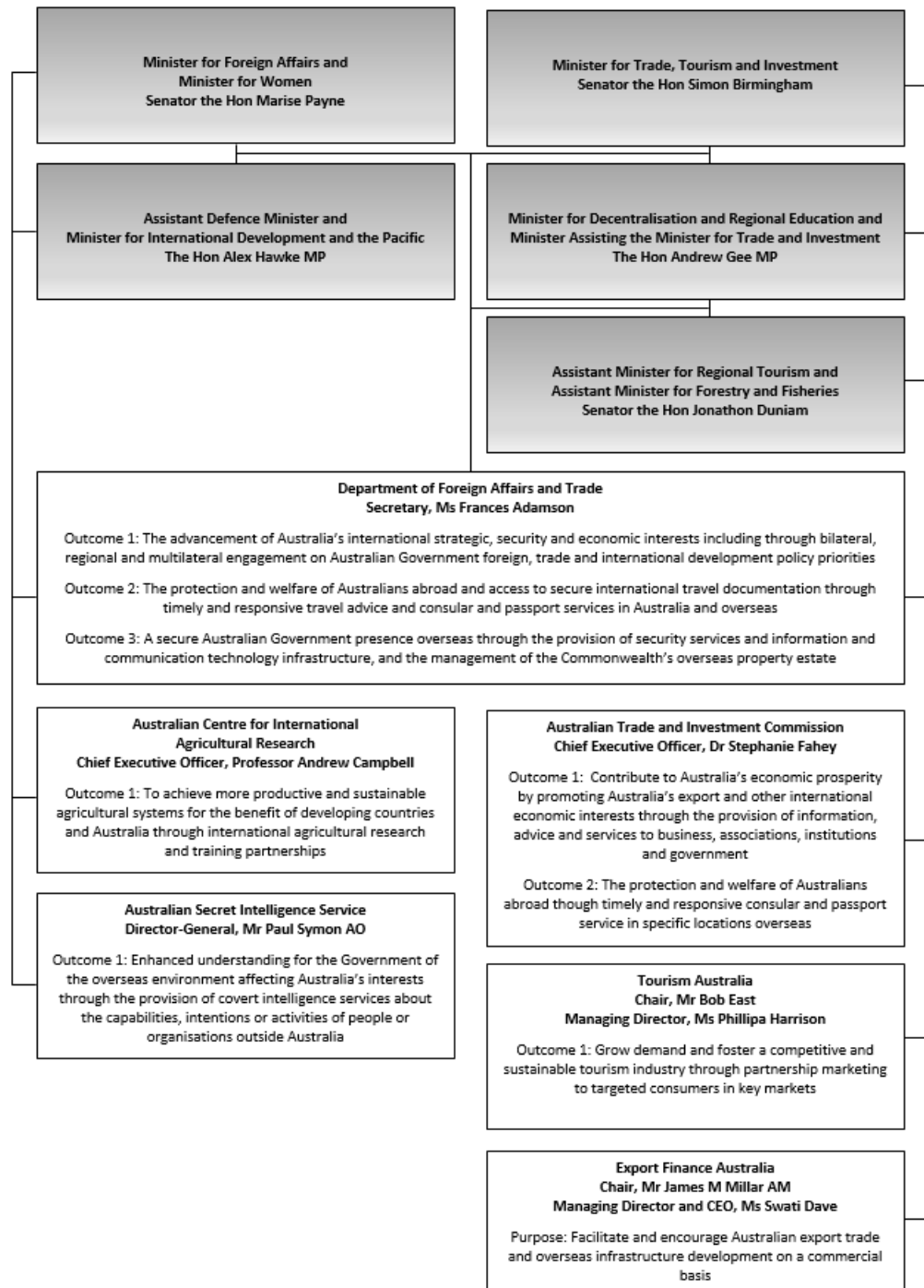
Departmental Items

- \$4.7m adjustment for foreign exchange rebasing in 2018-19 and reversal of the Election Commitment - Efficiency Dividend – extension.

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



ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF FOREIGN AFFAIRS AND TRADE

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DEPARTMENT OF FOREIGN AFFAIRS AND TRADE (DFAT)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

A stable and prosperous Indo-Pacific region remains fundamental to Australia's interests. To further advance the priorities outlined in the *Portfolio Budget Statements 2019-20* and the *Foreign Policy White Paper*, the Government will provide \$40.0 million to establish the Emerging Markets Impact Investment Fund (EMIIF). EMIIF will invest in funds that provide access to finance for small and medium enterprises (SMEs) operating in the Indo-Pacific region. It will support the achievement of important social and development goals, including the economic empowerment of women and girls, and reflects the Government's agenda for innovation and the efficient use of public funds.

Consistent with Australia's enduring commitment to its Pacific partners, the Government has committed \$8.0 million to support the Cook Islands following its graduation from Official Development Assistance (ODA) eligibility. Our support ensures that the Cook Islands remains engaged in key regional activities led by Australia in the Pacific.

The Government has also committed \$4.5 million for international investment treaty reform. The funding will support work to review and update, where possible, our bilateral investment treaties and other relevant trade agreements with modern safeguards.

Following devastating bushfires in Australia, the Government has allocated \$4.1 million to ensure its diplomatic network is well positioned to bolster domestic recovery efforts and act immediately to reassure our international partners that our tourism, international education and export sectors are open for business. DFAT will work closely with Austrade, Tourism Australia, the National Bushfire Recovery Agency and other Government agencies on this initiative.

A full outline of DFAT's Strategic Direction can be found in the *Portfolio Budget Statements 2019-20*.

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 2019-20 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 2019-20 as at February 2020

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19</i>	<i>2019-20</i>	<i>2019-20</i>	<i>2019-20</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				-
Prior year appropriations available (b)	250,701	285,400	(34,699)	250,701
Departmental appropriation	1,948,607	1,436,159	63,303	1,499,462
s74 External Revenue (c)	123,022	122,311	9,917	132,228
Departmental capital budget (d)	60,127	60,170	-	60,170
Annual appropriations - other services				-
- non-operating (e)				
Prior year appropriations available (b)	121,951	5,920	130,585	136,505
Equity injection	43,998	43,546	-	43,546
Total departmental annual appropriations	2,548,406	1,953,506	169,106	2,122,612
Special accounts (f)				-
Opening balance	357,325	337,822	-	337,822
Appropriation receipts (g)	85,251	78,486	501	78,987
Appropriation receipts from other entities (h)	38,205	32,057	(6,162)	25,895
Non-appropriation receipts	5,629	21,656	39,812	61,468
Total special accounts	486,410	470,021	34,151	504,172
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>85,251</i>	<i>78,486</i>	<i>-</i>	<i>78,486</i>
Total departmental resourcing	2,949,565	2,345,041	203,257	2,548,298
Administered				
Annual appropriations - ordinary annual services (a)				-
Prior year appropriations available (b)				-
Outcome 1	3,844,072	3,970,458	-	3,970,458
Outcome 2	750	750		750
Administered capital budget (i)	504	528	-	528
Payments to corporate entities (j)	135,141	134,836	4,698	139,534
Annual appropriations - other services				-
- non-operating (e)				
Administered assets and liabilities	-	605,072	-	605,072

Table continued on following page

Table 1.1: Department of Foreign Affairs and Trade resource statement — Additional Estimates for 2019-20 as at February 2020 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19</i>	<i>2019-20</i>	<i>2019-20</i>	<i>2019-20</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
<i>Total administered annual appropriations</i>	3,980,467	4,711,644	4,698	4,716,342
<i>Total administered special appropriations less payments to corporate entities from annual/special appropriations</i>	1,054	1,010	1,190	2,200
<i>Total administered resourcing</i>	3,846,380	4,577,818	1,190	4,579,008
Total resourcing for DFAT	6,795,945	6,922,859	204,447	7,127,306
			<i>Actual 2018-19</i>	<i>2019-20</i>
Average staffing level (number)			5,616	5,810

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19</i>	<i>2019-20</i>	<i>2019-20</i>	<i>2019-20</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	123,022	122,311	9,917	132,228
Payments made to corporate entities within the Portfolio				
Tourism Australia (annual appropriation)	135,141	134,836	4,698	139,534

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) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020*.
- (b) Excludes \$22.9m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (c) Estimated external revenue receipts under section 74 of the *PGPA Act*.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*.
- (f) 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.
- (g) Amounts credited to the special account(s) from DFAT's annual and special appropriations.
- (h) Amounts credited to the special account(s) from another entity's annual and special appropriations.
- (i) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.1.1 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (j) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the *PGPA Act*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Foreign Affairs and Trade 2019-20 measures since Budget

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures					
Bushfire Response Package -					
International Surge Support (a)					
Departmental expenses	1.1	4,085	-	-	-
Total		4,085	-	-	-
Investment Treaty Reform (b)					
Departmental expenses	1.1	-	538	891	1,339
Total		-	538	891	1,339
Election Commitment - Efficiency					
Dividend - extension (c)					
Departmental expenses	1.1, 2.1, 2.2, 3.1	(6,006)	(18,006)	(21,982)	(22,107)
Total		(6,006)	(18,006)	(21,982)	(22,107)
Support for the Cook Islands (d)					
Administered expenses	1.1, 1.2	-	-	-	-
Total		-	-	-	-
Australia's Pacific Labour Mobility					
Initiatives and Finalisation of a					
Horticulture Industry Labour Agreement					
(e)					
Administered expenses	1.2	-	-	-	-
Total		-	-	-	-
The Emerging Markets Impact					
Investment Fund (f)					
Administered expenses	1.2	-	(6,704)	(5,897)	(7,548)
Total		-	(6,704)	(5,897)	(7,548)
Total expense measures					
Administered			(6,704)	(5,897)	(7,548)
Departmental		(1,921)	(17,468)	(21,091)	(20,768)
Total		(1,921)	(24,172)	(26,988)	(28,316)

Table continued on following page

Table 1.2: Department of Foreign Affairs and Trade 2019-20 measures since Budget (continued)

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Capital measures					
Election Commitment - Efficiency					
Dividend - extension (c)					
Departmental capital	1.1	(307)	(925)	(1,242)	(1,255)
Total		(307)	(925)	(1,242)	(1,255)
Total capital measures					
Departmental		(307)	(925)	(1,242)	(1,255)
Total		(307)	(925)	(1,242)	(1,255)

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Measure relates to a decision made post MYEFO. This measure forms part of the Government's Bushfire Response Package.
- (b) The full measure description and package details appear in MYEFO 2019-20, *Appendix A – Policy measures taken since 2019 PEFO*, page 225.
- (c) This Cross-Portfolio Election Commitment was applied against 2019-20 Appropriation Act 1 as identified under Appendix A included in the Explanatory Memorandum to 2019-20 Appropriation Bills 1 and 2.
- (d) The full measure description and package details appear in MYEFO 2019-20, *Appendix A – Policy measures taken since 2019 PEFO*, page 226. The cost of this measure will be met from within the existing resources of the Foreign Affairs and Trade portfolio.
- (e) The full measure description and package details appear in MYEFO 2019-20, *Appendix A – Policy measures taken since 2019 PEFO*, page 226.
- (f) The full measure description and package details appear in MYEFO 2019-20, *Appendix A – Policy measures taken since 2019 PEFO*, page 226. The cost of this measure will be met from within the existing resources of the Foreign Affairs and Trade portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for DFAT at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Administered					
Annual appropriations					
Support for the Cook Islands	1.1, 1.2	-	-	-	-
Increasing Uptake of Workers in Australia's Pacific Labour Mobility Initiatives and Finalisation of a Horticulture Industry Labour Agreement	1.2	-	-	-	-
The Emerging Markets Impact Investment Fund	1.2	-	(6,704)	(5,897)	(7,548)
Bushfire Response Package – Rebuilding Australian Tourism	1.7	41,500	29,500	-	-
Changes in Parameters					
Foreign Exchange Adjustments	1.4	-	21,294	24,348	27,320
Other Variations					
Volume Adjustments	1.1	2,500	2,500	2,500	2,500
Volume Adjustments	1.4	(60,393)	(67,994)	(75,485)	(78,899)
Net impact on appropriations for Outcome 1 (administered)		(16,393)	(21,404)	(54,534)	(56,627)

Table continued on following page

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Bushfire Response Package -					
International Surge Support	1.1	4,085	-	-	-
Investment Treaty Reform	1.1	-	538	891	1,339
Election Commitment - Efficiency	1.1, 2.1,				
Dividend - extension	2.2, 3.1	(6,006)	(18,006)	(21,982)	(22,107)
Election Commitment - Efficiency					
Dividend - extension	1.1	(307)	(925)	(1,242)	(1,255)
Changes in Parameters					
Adjustment to Domestic Inflation	1.1	-	(1,097)	(1,246)	(1,141)
Adjustment to Foreign Exchange	1.1	420	416	413	418
Adjustment to Overseas Inflation	1.1	358	355	352	352
Other Variations					
Transfer of modernisation funding to					
Department of Finance	1.1	(725)	-	-	-
Rebase of No-Win-No-Loss for					
Fringe Benefits Tax for Living Away					
from Home Allowances	1.1	34,831	41,443	46,336	48,848
No-Win-No-Loss for 2018-19 Fringe					
Benefits Tax for Living Away from					
Home Allowances and FOREX	1.1	23,117	-	-	-
Net impact on appropriations for					
Outcome 1 (departmental)		32,656	22,724	23,522	26,454
Total net impact on appropriations					
for Outcome 1		16,263	1,320	(31,012)	(30,173)

Table continued on following page

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 2					
Administered					
Special appropriations					
Other Variations					
Volume Adjustment	2.2	1,190	1,190	1,190	1,190
Net impact on appropriations for Outcome 2 (administered)		1,190	1,190	1,190	1,190
Outcome 2					
Departmental					
Annual appropriations					
Election Commitment - Efficiency Dividend - extension	2.1, 2.2	(1,822)	(5,485)	(7,192)	(7,221)
Changes in Parameters					
Adjustment to Domestic Inflation	2.1, 2.2	-	(686)	(797)	(921)
Adjustment to Foreign Exchange	2.1, 2.2	485	488	491	487
Adjustment to Overseas Inflation	2.1, 2.2	413	416	418	414
Other Variations					
Adjustment to Passport Funding due to changes in expected passports issued	2.2	-	16,934	16,479	15,960
Net impact on appropriations for Outcome 2 (departmental)		(924)	11,667	9,399	8,719
Total net impact on appropriations for Outcome 2		266	12,857	10,589	9,909
Outcome 3					
Departmental					
Annual appropriations					
Election Commitment - Efficiency Dividend - extension	3.1	(961)	(2,881)	(3,517)	(3,537)
Changes in Parameters					
Adjustment to Domestic Inflation	3.1	-	(340)	(389)	(393)
Adjustment to Foreign Exchange	3.1	172	172	172	172
Adjustment to Overseas Inflation	3.1	147	147	147	147
Net impact on appropriations for Outcome 3 (departmental)		(642)	(2,902)	(3,587)	(3,611)
Total net impact on appropriations for Outcome 3		(642)	(2,902)	(3,587)	(3,611)

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 DFAT through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 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	3,844,576	3,970,986	3,970,986	-	-
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	750	750	-	-
Total administered	3,845,326	3,971,736	3,971,736	-	-

Table continued on following page

Table 1.4: Appropriation Bill (No. 3) 2019-20 (continued)

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 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					
	897,661	882,678	944,764	62,086	-
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					
	351,927	352,033	352,931	898	-
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					
	226,681	261,618	261,937	319	-
Total departmental	1,476,269	1,496,329	1,559,632	63,303	-
Total administered and departmental	5,321,595	5,468,065	5,531,368	63,303	-

Table 1.5: Appropriation Bill (No. 4) 2019-20

There is no change to the DFAT information supplied in the *Portfolio Budget Statements* 2019-20.

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 2019-20*.

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 (ACIAR)
Programs <ul style="list-style-type: none">• Program 1.1 – International Agricultural Research For Development For More Productive and Sustainable Agriculture
Australian Federal Police (AFP)
Programs <ul style="list-style-type: none">• Program 1.1 – Federal Policing and National Security• Program 1.2 – International Police Assistance
Austrade
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 Export and Other International Economic Interests

Department of Defence
Programs
<ul style="list-style-type: none"> • Program 2.8 – Australian Defence Force Headquarters
Department of Education, Skills and Employment
Programs
<ul style="list-style-type: none"> • Program 2.7 – International Education Support
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 – Counterterrorism • 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 (Grow Demand and Industry Development)
<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 widely 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 the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Foreign Affairs and Trade Operations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,065	9,401	11,508	11,528	11,623
Special appropriations: <i>PGPA Act s77</i>	26	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	8,340	1,375	1,175	1,175	1,175
Administered total	14,431	10,876	12,783	12,803	12,898
Departmental expenses					
Departmental appropriation s74 External Revenue (b)	605,499	602,499	614,887	622,223	626,374
Expenses not requiring appropriation in the Budget year (c)	105,035	132,228	121,685	121,761	121,839
	143,323	152,222	144,567	134,211	139,360
Departmental total	853,857	886,949	881,139	878,195	887,573
Total expenses for program 1.1	868,288	897,825	893,922	890,998	900,471
Program 1.2: Official Development Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,204,354	3,151,642	3,181,961	3,212,388	3,322,454
Expenses not requiring appropriation in the Budget year (c)	2,136	500	500	500	500
Administered total	3,206,490	3,152,142	3,182,461	3,212,888	3,322,954
Departmental expenses					
Departmental appropriation	255,151	258,978	262,863	266,806	270,808
Departmental total	255,151	258,978	262,863	266,806	270,808
Total expenses for program 1.2	3,461,641	3,411,120	3,445,324	3,479,694	3,593,762

Table continued on following page

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.3: Official Development Assistance - Multilateral Replenishments					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	72,506	227,794	446,502	-	76,670
Other services (Appropriation Bill No. 2)	-	605,072	-	-	-
Expenses not requiring appropriation in the Budget year (d)	182,327	328,939	-	-	-
Administered total	254,833	1,161,805	446,502	-	76,670
Total expenses for program 1.3	254,833	1,161,805	446,502	-	76,670
Program 1.4: Payments to International Organisations					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	373,118	442,991	478,310	505,049	528,040
Administered total	373,118	442,991	478,310	505,049	528,040
Total expenses for program 1.4	373,118	442,991	478,310	505,049	528,040
Program 1.5: New Colombo Plan - Transforming Regional Relationships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	49,379	50,933	50,933	50,933	50,933
Administered total	49,379	50,933	50,933	50,933	50,933
Total expenses for program 1.5	49,379	50,933	50,933	50,933	50,933
Program 1.6: Public Information Services and Public Diplomacy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	10,170	11,304	18,126	24,737	28,932
Administered total	10,170	11,304	18,126	24,737	28,932
Total expenses for program 1.6	10,170	11,304	18,126	24,737	28,932

Table continued on following page

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.7: Programs to Promote Australia's International Tourism Interests					
Administered expenses					
Corporate Commonwealth Entity - Tourism Australia	135,141	139,534	139,652	144,250	149,378
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	19,000	60,000	52,423	19,981	20,040
Administered total	154,141	199,534	192,075	164,231	169,418
Total expenses for program 1.7	154,141	199,534	192,075	164,231	169,418
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,734,592	3,954,065	4,239,763	3,824,616	4,038,692
Special appropriations: <i>PGPA Act s77</i>	26	100	100	100	100
Corporate Commonwealth Entity	135,141	139,534	139,652	144,250	149,378
Other services (Appropriation Bill No. 2)	-	605,072	-	-	-
Expenses not requiring appropriation in the Budget year	192,803	330,814	1,675	1,675	1,675
Administered total	4,062,562	5,029,585	4,381,190	3,970,641	4,189,845
Departmental expenses					
Departmental appropriations	860,650	861,477	877,750	889,029	897,182
s74 External Revenue	105,035	132,228	121,685	121,761	121,839
Expenses not requiring appropriation in the Budget year	143,323	152,222	144,567	134,211	139,360
Departmental total	1,109,008	1,145,927	1,144,002	1,145,001	1,158,381
Total expenses for Outcome 1	5,171,570	6,175,512	5,525,192	5,115,642	5,348,226

	2018-19	2019-20
Average staffing level (number)	3,702	3,832

- (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 2018-19.
- (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.

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
1.1.1 - Component 1: Foreign Affairs and Trade Operations					
Annual administered expenses:					
International Climate Change Engagement	2,999	3,000	3,000	3,000	3,000
Personal Benefits - Locally Engaged Staff pension schemes	2,822	5,372	5,461	5,461	5,535
Non-ODA Support for the Cook Islands	-	-	2,000	2,000	2,000
Other Administered Items	244	1,029	1,047	1,067	1,088
Special appropriations: PGPA Act s77	26	100	100	100	100
Expenses not requiring appropriation in the Budget year					
Efic - National Interest Account Expenses	1,366	1,375	1,175	1,175	1,175
Other Administered Items	6,974	-	-	-	-
Departmental expenses					
Departmental appropriation	605,499	602,499	614,887	622,223	626,374
s74 External Revenue	105,035	132,228	121,685	121,761	121,839
Expenses not requiring appropriation in the Budget year	143,323	152,222	144,567	134,211	139,360
Total Component 1.1.1 expenses	868,288	897,825	893,922	890,998	900,471
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
1.2.1 - Component 2: Official Development Assistance					
Annual administered expenses:					
Country programs	1,650,499	1,563,191	1,417,896	1,372,754	1,373,103
Regional programs	793,825	713,359	788,401	897,951	1,009,963
Global programs	350,315	425,092	475,664	441,683	439,388
Humanitarian and emergency response programs	409,715	450,000	500,000	500,000	500,000
Expenses not requiring appropriation in the Budget year	2,136	500	500	500	500
Departmental expenses					
Departmental appropriation	255,151	258,978	262,863	266,806	270,808
Total Component 1.2.1 expenses	3,461,641	3,411,120	3,445,324	3,479,694	3,593,762

Table continued on following page

Table 2.1.2: Program components of Outcome 1 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 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	135,141	139,534	139,652	144,250	149,378
Asia Marketing Fund	14,000	14,000	19,923	19,981	20,040
Working Holiday Makers - employer registration and compliance	5,000	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	154,141	199,534	192,075	164,231	169,418

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 2019-20*. For further details, please refer to the *Portfolio Budget Statements 2019-20 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

Linked programs

Austrade
Programs
<ul style="list-style-type: none"> Program 2.1 – Consular and Passport Services
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>DFAT is supported by Service Australia and Austrade 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 the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 2.1: Consular Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (a)	30	200	200	200	200
Expenses not requiring appropriation in the Budget year (b)	63	-	-	-	-
Special appropriations: <i>PGPA Act s77</i>	8	100	100	100	100
Administered total	101	300	300	300	300
Departmental expenses					
Departmental appropriation	100,128	106,943	105,937	105,676	105,745
Departmental total	100,128	106,943	105,937	105,676	105,745
Total expenses for program 2.1	100,229	107,243	106,237	105,976	106,045
Program 2.2: Passport Services					
Administered expenses					
Special appropriations: <i>PGPA Act s77</i>	811	2,000	2,000	2,000	2,000
Administered total	811	2,000	2,000	2,000	2,000
Departmental expenses					
Departmental appropriation	251,799	245,988	261,623	261,764	265,950
Departmental total	251,799	245,988	261,623	261,764	265,950
Total expenses for program 2.2	252,610	247,988	263,623	263,764	267,950

Table continued on following page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	30	200	200	200	200
Expenses not requiring appropriation in the Budget year	63	-	-	-	-
Special appropriations: <i>PGPA Act s77</i>	819	2,100	2,100	2,100	2,100
Administered total	912	2,300	2,300	2,300	2,300
Departmental expenses					
Departmental appropriation	351,927	352,931	367,560	367,440	371,695
Departmental total	351,927	352,931	367,560	367,440	371,695
Total expenses for Outcome 2	352,839	355,231	369,860	369,740	373,995

	2018-19	2019-20
Average staffing level (number)	1,058	1,092

- (a) This expense does not include \$0.6m for Travellers Emergency Loans as these are treated as receivables and form part of the receivables balance in Table 3.8.
- (b) Expenses not requiring appropriation in the Budget year may include depreciation expenses, amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

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

Table 2.2.3: Performance criteria for Outcome 2

There is no change to DFAT's performance criteria as expressed in the *Portfolio Budget Statements 2019-20*. For further details, please refer to the *Portfolio Budget Statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

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

Budgeted expenses for Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communication technology infrastructure, and the management of the Commonwealth's overseas property estate	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
Program 3.1: Foreign Affairs and Trade Security and IT					
Departmental expenses					
Departmental appropriation	226,681	261,937	248,781	145,245	145,386
Departmental total	226,681	261,937	248,781	145,245	145,386
Total expenses for program 3.1	226,681	261,937	248,781	145,245	145,386
Program 3.2: Overseas Property					
Expenses not requiring appropriation in the Budget year (a)	109,829	35,334	31,240	32,767	35,226
Departmental total	109,829	35,334	31,240	32,767	35,226
Total expenses for program 3.2	109,829	35,334	31,240	32,767	35,226
Outcome 3 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	226,681	261,937	248,781	145,245	145,386
Expenses not requiring appropriation in the Budget year (a)	109,829	35,334	31,240	32,767	35,226
Departmental total	336,510	297,271	280,021	178,012	180,612
Total expenses for Outcome 3	336,510	297,271	280,021	178,012	180,612
Average staffing level (number)	856	886			

(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 2019-20*. For further details, please refer to the *Portfolio Budget Statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

		Opening balance	Receipts	Payments	Adjustments	Closing balance
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Special Account by Determination - Expo 2020 Dubai Special Account - s78 PGPA Act (A)	1					
2019-20		34,974	-	17,766	-	17,208
2018-19		-	41,756	6,782	-	34,974
Special Account by Determination - DFAT SOETM 2019 - s78 PGPA Act (A)	1					
2019-20		-	26,718	25,718	-	1,000
2018-19		-	-	-	-	-
Special Account by Determination - Services for Other Entities and Trust Moneys - Foreign Affairs and Trade Special Account - s78 PGPA Act (A)	1					
2019-20		5,202	18,163	23,365	-	-
2018-19		9,403	18,918	23,119	-	5,202
Special Account by Determination - Consular Services Special Account 2015 - s78 PGPA Act (A)	2					
2019-20		47	100	100	-	247
2018-19		50	99	102	-	47
Special Account by Determination - Overseas Property Special Account 2017 - s78 PGPA Act (D)	3					
2019-20		337,822	166,350	221,202	-	282,970
2018-19		357,325	129,085	148,588	-	337,822
Total special accounts						
2019-20 Budget estimate		378,045	211,331	288,151	-	301,425
<i>Total special accounts</i>						
<i>2018-19 actual</i>		<i>366,778</i>	<i>189,858</i>	<i>178,591</i>	-	<i>378,045</i>

(A) = Administered (D) = Departmental

Note: The Services for Other Entities and Trust Moneys – Foreign Affairs and Trade Special Account sunsetted in September 2019 and was replaced with the DFAT SOETM 2019 Special Account.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Differences in agency resourcing and financial statements

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

Budget Departmental Income Statement

DFAT's change in revenue is primarily attributable to funding received for the Department's new measure to ensure its diplomatic network is well positioned to bolster bushfire recovery efforts and act immediately to reassure our international partners that our tourism, international education and export sectors are open. In addition, there have been adjustments relating to within year foreign exchange movements and Fringe Benefits Tax payments related to living away from home allowances.

The Income Statement shows a budgeted deficit in 2019-20 of \$154.2 million due to the removal of appropriation funding for depreciation and amortisation funding under the 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.

Adjusting for the changed funding arrangement and adoption of the new lease standard, the operating result attributable to the Department is a surplus of \$43.0 million, all of which relates to the Overseas Property Special Account (OPSA).

Budgeted Departmental Balance Sheet

For 2019-20, the Department's non-financial asset position is budgeted to be \$5,044.2 million at year-end. The major asset component is \$4,441.0 million for Land and Buildings.

3.2.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Employee benefits	853,458	850,317	861,695	845,200	862,063
Suppliers	727,856	608,419	597,671	519,639	513,140
Interest on Right of Use (ROU)	-	12,651	12,904	13,162	13,426
Depreciation and amortisation	195,539	319,161	319,313	312,452	322,059
Impairment loss allowance on financial instruments	9	-	-	-	-
Write-down and impairment of other assets	5,100	-	-	-	-
Grants and other contributions	11,197	-	-	-	-
Finance costs	383	-	-	-	-
Losses from sale of assets	-	5,581	-	-	-
Other expenses	3,903	-	-	-	-
Total expenses	1,797,445	1,796,129	1,791,583	1,690,453	1,710,688
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	147,318	153,702	154,720	154,575	154,982
Other revenue	9,414	11,258	11,258	11,258	11,258
Total own-source revenue	156,732	164,960	165,978	165,833	166,240
Gains					
Gains from sale of assets	303	-	-	-	-
Other gains	2,543	630	630	630	630
Foreign exchange gains - non speculative	5,143	-	-	-	-
Total gains	7,989	630	630	630	630
Total own-source income	164,721	165,590	166,608	166,463	166,870
Net cost of / (contribution by) services	(1,632,724)	(1,630,539)	(1,624,975)	(1,523,990)	(1,543,818)
Revenue from Government	1,439,258	1,476,345	1,494,091	1,401,714	1,414,263
Surplus/(deficit) attributable to the					
Australian Government	(193,466)	(154,194)	(130,884)	(122,276)	(129,555)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	220,517	-	-	-	-
Total other comprehensive income	220,517	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	27,051	(154,194)	(130,884)	(122,276)	(129,555)

Table continued on following page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	222,590	43,026	64,050	63,309	63,100
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	195,539	188,018	191,107	181,682	188,674
less depreciation/amortisation expenses for ROU (b)	-	131,143	128,206	130,770	133,385
add principal repayments on leased assets (b)	-	121,941	124,379	126,867	129,404
Total comprehensive income/(loss) - as per the statement of comprehensive income	27,051	(154,194)	(130,884)	(122,276)	(129,555)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Accounts for leases under AASB 16.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	430,643	375,791	236,594	145,810	128,366
Trade and other receivables	504,542	414,170	391,006	391,006	391,006
Total financial assets	935,185	789,961	627,600	536,816	519,372
Non-financial assets					
Land and buildings	3,492,384	4,441,000	4,524,820	4,597,044	4,605,558
Plant and equipment	304,239	349,475	444,766	504,076	500,155
Intangibles	124,714	130,754	134,201	129,898	115,162
Inventories	40,228	40,228	40,228	40,228	40,228
Assets held for sale	19,618	19,618	19,618	19,618	19,618
Other non-financial assets	62,218	63,105	63,105	63,105	63,105
Total non-financial assets	4,043,401	5,044,180	5,226,738	5,353,969	5,343,826
Total assets	4,978,586	5,834,141	5,854,338	5,890,785	5,863,198
LIABILITIES					
Payables					
Suppliers	128,841	103,652	103,652	103,652	103,652
Other payables	59,747	66,759	66,759	66,759	66,759
Total payables	188,588	170,411	170,411	170,411	170,411
Interest bearing liabilities					
Leases	-	920,102	938,504	957,274	976,420
Total interest bearing liabilities	-	920,102	938,504	957,274	976,420
Provisions					
Employee provisions	274,081	260,383	260,383	260,383	260,383
Other provisions	25,383	25,499	25,499	25,499	25,499
Total provisions	299,464	285,882	285,882	285,882	285,882
Total liabilities	488,052	1,376,395	1,394,797	1,413,567	1,432,713
Net assets	4,490,534	4,457,746	4,459,541	4,477,218	4,430,485
EQUITY*					
Contributed equity	2,720,540	2,824,256	2,972,625	3,127,794	3,225,900
Asset revaluation reserve	1,956,346	1,956,346	1,956,346	1,956,346	1,956,346
Retained surplus / (accumulated deficit)	(186,354)	(322,856)	(469,430)	(606,922)	(751,761)
Total Equity	4,490,532	4,457,746	4,459,541	4,477,218	4,430,485

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 2019-20)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019					
Balance carried forward from previous period	(186,355)	1,956,346	-	2,720,540	4,490,531
Adjustment for changes in accounting policies	67,923	-	-	-	67,923
Adjusted opening balance	(118,432)	1,956,346	-	2,720,540	4,558,454
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(154,194)	-	-	-	(154,194)
Total comprehensive income	(154,194)	-	-	-	(154,194)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Returns of capital:					
Other	-	-	-	-	-
Contributions by owners					
Equity Injection - Appropriation	-	-	-	43,546	43,546
Departmental Capital Budget (DCB)	-	-	-	60,170	60,170
Transfers to Official Public Account	(50,230)	-	-	-	(50,230)
Sub-total transactions with owners	(50,230)	-	-	103,716	53,486
Estimated closing balance as at 30 June 2020	(322,856)	1,956,346	-	2,824,256	4,457,746
Closing balance attributable to the Australian Government	(322,856)	1,956,346	-	2,824,256	4,457,746

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)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,595,586	1,440,513	1,516,412	1,401,714	1,414,263
Sale of goods and rendering of services	135,956	163,785	155,563	154,575	154,982
Other	46,221	52,356	52,366	52,376	52,582
Total cash received	1,777,763	1,656,654	1,724,341	1,608,665	1,621,827
Cash used					
Employees	825,095	848,106	861,695	845,200	862,063
Suppliers	723,143	618,913	597,041	519,009	512,510
Transfers to the OPA	114,931	50,230	15,690	15,216	15,284
Interest payments on lease liabilities	-	12,651	12,904	13,162	13,426
Other	15,971	41,098	41,108	41,118	41,324
Total cash used	1,679,140	1,570,998	1,528,438	1,433,705	1,444,607
Net cash from / (used by) operating activities	98,623	85,656	195,903	174,960	177,220
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	864	55,811	-	-	-
Total cash received	864	55,811	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	145,366	300,134	359,090	294,046	163,366
Other	31,491	-	-	-	-
Total cash used	176,857	300,134	359,090	294,046	163,366
Net cash from / (used by) investing activities	(175,993)	(244,323)	(359,090)	(294,046)	(163,366)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	104,127	225,756	148,369	155,169	98,106
Total cash received	104,127	225,756	148,369	155,169	98,106
Cash used					
Dividends paid	7,200	-	-	-	-
Principal payments of lease liabilities	-	121,941	124,379	126,867	129,404
Total cash used	7,200	121,941	124,379	126,867	129,404
Net cash from/(used by) financing activities	96,927	103,815	23,990	28,302	(31,298)
Net increase/(decrease) in cash held	19,557	(54,852)	(139,197)	(90,784)	(17,444)
Cash and cash equivalents at the beginning of the reporting period	405,943	430,643	375,791	236,594	145,810
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	5,143	-	-	-	-
Cash and cash equivalents at the end of the reporting period	430,643	375,791	236,594	145,810	128,366

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	60,127	60,170	60,039	60,303	60,930
Equity injections - Act No. 2 and Bill 4	43,998	43,546	88,330	94,866	37,176
Total new capital appropriations	104,125	103,716	148,369	155,169	98,106
Provided for:					
Purchase of non-financial assets	104,125	103,716	148,369	155,169	98,106
Total Items	104,125	103,716	148,369	155,169	98,106
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	43,998	136,505	111,494	94,866	37,176
Funded by capital appropriation - DCB (b)	60,127	60,170	60,039	60,303	60,930
Funded internally from departmental resources (c)	148,588	103,459	187,557	138,877	65,260
TOTAL	252,713	300,134	359,090	294,046	163,366
Total cash used to acquire assets	252,713	300,134	359,090	294,046	163,366

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) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (c) Includes the following sources of funding:
- internally developed assets; and
 - proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2019-20 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles		Total
	\$'000	\$'000	\$'000	\$'000		\$'000
As at 1 July 2019						
Gross book value	1,973,538	1,666,641	342,898	233,898	19,618	4,236,593
Gross book value - ROU	-	-	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(147,795)	(38,659)	(109,184)	-	(295,638)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-	-	-
Opening net book balance	1,973,538	1,518,846	304,239	124,714	19,618	3,940,955
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	57,000	38,335	46,670	14,500	-	156,505
By purchase - appropriation ordinary annual services (b)	-	-	40,170	-	-	40,170
By purchase - other (c)	-	103,459	-	-	-	103,459
By purchase - appropriation ordinary annual services - ROU	-	1,074,730	-	-	-	1,074,730
By purchase - other - ROU	-	-	-	-	-	-
Total additions	57,000	1,216,524	86,840	14,500	-	1,374,864
Other movements						
ROU held for sale or in a disposal group held for sale	-	-	-	-	-	-
Depreciation/amortisation expense	-	(137,954)	(41,604)	(8,460)	-	(188,018)
Depreciation/amortisation on ROU	-	(131,143)	-	-	-	(131,143)
Disposals (d)	(51,218)	(4,593)	-	-	-	(55,811)
Total other movements	(51,218)	(273,690)	(41,604)	(8,460)	-	(374,972)
As at 30 June 2020						
Gross book value	1,979,320	1,803,842	429,738	248,398	19,618	4,480,916
Gross book value - ROU	-	1,074,730	-	-	-	1,074,730
Accumulated depreciation/ amortisation and impairment	-	(285,749)	(80,263)	(117,644)	-	(483,656)
Accumulated depreciation/amortisation and impairment - ROU	-	(131,143)	-	-	-	(131,143)
Closing net book balance	1,979,320	2,461,680	349,475	130,754	19,618	4,940,847

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) 2019-2020* and Appropriation Bill (No. 4) 2019-2020.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and Appropriation Bill (No. 3) 2019-2020 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)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
International Development Assistance	3,205,464	3,151,642	3,181,961	3,212,388	3,322,454
Multilateral Replenishments	254,833	556,733	446,502	-	76,670
Other grants and contributions	454,965	569,203	605,785	606,713	633,979
Export Finance Australia (EFA)	1,365	1,375	1,175	1,175	1,175
Impairment loss allowance on financial instruments	242	-	-	-	-
Other expenses	10,617	7,826	7,915	7,915	7,989
Payments to corporate Commonwealth entities - Tourism Australia	135,141	139,534	139,652	144,250	149,378
Depreciation and Amortisation	847	500	500	500	500
Total expenses administered on behalf of Government	4,063,474	4,426,813	4,383,490	3,972,941	4,192,145
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and charges	559,992	569,712	606,513	614,084	631,906
AIPRD loans	12,697	12,999	13,254	13,572	13,921
EFA National Interest Account (NIA)	35,513	34,190	33,964	34,354	33,540
EFA dividend	6,941	12,886	9,800	11,200	12,600
EFA competitive neutrality	8,082	11,400	13,100	14,400	15,300
Return of prior year administered expenses	19,259	34,559	35,249	36,149	37,053
Other revenue and gains	4,605	255	255	255	255
Total non-taxation revenue	647,089	676,001	712,135	724,014	744,575
Total own-source revenue administered on behalf of Government	647,089	676,001	712,135	724,014	744,575
Total own-source income administered on behalf of Government	647,089	676,001	712,135	724,014	744,575
Net cost of/(contribution by) services	(3,416,385)	(3,750,812)	(3,671,355)	(3,248,927)	(3,447,570)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Re-measurements of defined benefits plans	(5,309)	-	-	-	-
Items subject to subsequent reclassification to profit or loss					
Re-measurements of multilateral subscriptions	150,987	-	-	-	-
Movement in the carrying amount of investments	95,127	-	-	-	-
Total other comprehensive income	240,805	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(3,175,580)	(3,750,812)	(3,671,355)	(3,248,927)	(3,447,570)

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	41,796	29,361	14,451	12,153	12,153
AIPRD loans	159,088	162,336	165,839	169,660	173,830
Multilateral investments	2,445,947	2,485,947	2,485,947	2,485,947	2,485,947
Investments in portfolio entities	560,291	560,291	560,291	560,291	560,291
Investments in external entities	-	-	6,704	12,601	20,149
Trade and other receivables	31,058	31,608	32,158	32,708	33,258
Total financial assets	3,238,180	3,269,543	3,265,390	3,273,360	3,285,628
Non-financial assets					
Computer softw are internally developed	2,675	2,703	2,731	2,759	2,787
Prepayments	181	181	181	181	181
Total non-financial assets	2,856	2,884	2,912	2,940	2,968
Total assets administered on behalf of Government	3,241,036	3,272,427	3,268,302	3,276,300	3,288,596
LIABILITIES					
Payables					
Multilateral Replenishments	1,424,700	1,786,787	1,870,738	1,541,953	1,279,984
Other payables	136,599	136,599	136,599	136,599	136,599
Total payables	1,561,299	1,923,386	2,007,337	1,678,552	1,416,583
Provisions					
Employee provisions	86,943	86,943	86,943	86,943	86,943
Total provisions	86,943	86,943	86,943	86,943	86,943
Total liabilities administered on behalf of Government	1,648,242	2,010,329	2,094,280	1,765,495	1,503,526
Net assets/(liabilities)	1,592,794	1,262,098	1,174,022	1,510,805	1,785,070

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and charges	561,832	569,712	606,513	614,084	631,906
GST received	137,915	138,605	139,298	139,994	140,694
Return of prior year administered expenses	19,259	34,559	35,249	36,149	37,053
EFA dividend	6,941	12,886	9,800	11,200	12,600
EFA competitive neutrality and NIA	8,082	45,590	47,064	48,754	48,840
Other	3,431	255	255	255	255
Total cash received	737,460	801,607	838,179	850,436	871,348
Cash used					
International development assistance	3,755,726	3,405,381	3,558,758	3,556,367	3,676,039
Other contributions	454,965	574,775	611,446	612,374	639,714
Payments to corporate Commonwealth entities - Tourism	135,141	139,534	139,652	144,250	149,378
Other	3,641	3,629	3,429	3,429	3,429
Total cash used	4,349,473	4,123,319	4,313,285	4,316,420	4,468,560
Net cash from / (used by) operating activities	(3,612,013)	(3,321,712)	(3,475,106)	(3,465,984)	(3,597,212)
INVESTING ACTIVITIES					
Cash received					
Repayment of AIPRD loans	9,751	9,751	9,751	9,751	9,751
Total cash received	9,751	9,751	9,751	9,751	9,751
Cash used					
Purchase of intangibles	457	528	528	528	528
Loans made	-	550	550	550	550
Other investing payments for policy purposes	154,513	119,512	131,796	130,657	133,296
Total cash used	154,970	120,590	132,874	131,735	134,374
Net cash from / (used by) investing activities	(145,219)	(110,839)	(123,123)	(121,984)	(124,623)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	528	7,232	6,425	8,076
Total cash received	-	528	7,232	6,425	8,076
Net cash from/(used by) financing activities	-	528	7,232	6,425	8,076
Net increase/(decrease) in cash held	(3,757,232)	(3,432,023)	(3,590,997)	(3,581,543)	(3,713,759)
Cash and cash equivalents at beginning of reporting period	2,592	41,796	29,361	14,451	12,153
Cash from Official Public Account for:					
- Appropriations and Special Accounts	4,537,858	4,184,864	4,377,265	4,392,008	4,454,164
Cash to Official Public Account	(773,845)	(765,276)	(801,178)	(812,763)	(740,405)
Cash and cash equivalents at end of reporting period	41,796	29,361	14,451	12,153	12,153

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	43	528	528	528	528
Administered Assets and Liabilities - Act 2 and Bill 4	-	605,072	6,704	5,897	7,548
Total new capital appropriations	43	605,600	7,232	6,425	8,076
Provided for:					
Purchase of non-financial assets (a)	43	528	528	528	528
Other Items	-	605,072	6,704	5,897	7,548
Total Items	43	605,600	7,232	6,425	8,076
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB	43	528	528	528	528
TOTAL	43	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 (2019-20 Budget year)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2019			
Gross book value	24	12,675	12,699
Accumulated depreciation/amortisation and impairment	(24)	(10,000)	(10,024)
Opening net book balance	-	2,675	2,675
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 2019			
Gross book value	24	13,203	13,227
Accumulated depreciation/ amortisation and impairment	(24)	(10,500)	(10,524)
Closing net book balance	-	2,703	2,703

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.

AUSTRALIAN TRADE AND INVESTMENT COMMISSION

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AUSTRALIAN TRADE 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 2019-20 will support Austrade to continue to deliver quality trade and investment services to businesses to grow Australia's prosperity. A full outline of Austrade's current Strategic direction can be found in the *Portfolio Budget Statements 2019-20*, and in Austrade's Corporate Plan 2019-20.

To assist Australian businesses navigate the complexities of exporting, an additional \$21.3 million has been allocated to establish a new trade information service for exporters. This service will give Australian businesses a centralised, trusted and simple source of online information on how to export, including regulatory and border compliance requirements. Austrade will work with the Department of Agriculture, Water and the Environment, the Department of Foreign Affairs and Trade, and the Department of Industry, Science, Energy and Resources to implement this measure, starting with a pilot for processed food exports.

Austrade will also receive an additional \$2.2 million to expand critical minerals trade and investment facilitation through the new Critical Minerals Facilitation Office established within the Department of Industry, Science, Energy and Resources.

As part of the Australia-United Kingdom 2020-21 Season of Culture, Austrade will receive an additional \$4.0 million to elevate the level of cultural exchange between Australia and the United Kingdom including deepening business engagement and talent mobility activities.

As part of the Bushfire Response: International Surge Support, Austrade will receive an additional \$0.9 million in 2019-20 as part of a joint package with the Department of Foreign Affairs and Trade to mitigate negative international sentiment towards Australia that could adversely impact our reputation, economy and broader national interests.

A full outline of Austrade's Strategic Direction can be found in the *Portfolio Budget Statements 2019-20*.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Austrade at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Austrade resource statement

Additional Estimates for 2019-20 as at February 2020

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19</i>	<i>2019-20</i>	<i>2019-20</i>	<i>2019-20</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	59,694	57,169	-	57,169
Departmental appropriation	204,774	202,499	7,297	208,774
s74 External Revenue (b)	27,007	27,400	-	27,400
Departmental capital budget (c)	14,135	14,188	-	14,116
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available (a)	2,688	-	-	2,688
Equity injection	-	535	2,465	3,000
Total departmental annual appropriations	308,298	301,791	9,762	313,147
Total departmental resourcing	308,298	301,791	9,762	313,147
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	4,225	4,225	-	4,225
Outcome 1	139,611	168,650	-	168,650
Total administered resourcing	139,611	168,650	-	168,650
Total resourcing for Austrade	447,909	470,441	9,762	481,797
			<i>Actual</i>	
			<i>2018-19</i>	<i>2019-20</i>
Average staffing level (number)			945	1,028

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) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020*.

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

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) *Appropriation Bill (No. 2) 2019-20*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures					
Australia United Kingdom 2020-21					
Season of Culture	1.1	1,400	1,300	1,300	-
Critical Minerals Capabilities (a)	1.1	140	497	501	554
Bushfire Response Package:					
International Surge Support	1.1	915	-	-	-
New Deregulation Agenda	1.1	1,238	2,834	2,434	
Election Commitment - Efficiency					
Dividend - extension (b)	1.1	(908)	(2,691)	(3,592)	(3,641)
Election Commitment - Efficiency					
Dividend - extension (b)	2.1	(48)	(145)	(193)	(195)
Total		2,737	1,795	450	(3,282)
Total expense measures					
Departmental		2,737	1,795	450	(3,282)
Total		2,737	1,795	450	(3,282)
Capital measures					
New Deregulation Agenda	1.1	2,465	5,850	4,620	-
Election Commitment - Efficiency					
Dividend - extension (b)	1.1	(72)	(215)	(288)	(290)
Total		2,393	5,635	4,332	(290)
Total capital measures					
Departmental		2,393	5,635	4,332	(290)
Total		2,393	5,635	4,332	(290)

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Measure terminates in 2023/24. Total value of measure over 5 years \$2.2m
(b) Total includes PEFO decisions, Election Commitments including the Savings, Efficiency Dividend applied against 2019-20 *Appropriation Acts Nos. 1 and 2*.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Austrade at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Australia United Kingdom 2020-21					
Season of Culture	1.1	1,400	1,300	1,300	-
Bushfire response International					
Surge Support	1.1	915	-	-	-
Critical Minerals Capabilities	1.1	140	497	501	554
New Deregulation Agenda	1.1	3,703	8,684	7,054	-
Other Variations					
FX no win no loss adjustment from 2018-19	1.1	3,533	-	-	-
Election Commitment - Efficiency					
Dividend - extension	1.1	(980)	(3,166)	(3,880)	(3,931)
Changes in Foreign Exchange	1.1	68	68	68	68
Changes in Price and Wages Indices	1.1	-	(274)	(274)	(274)
Net impact on appropriations for Outcome 1 (departmental)		8,779	7,109	4,769	(3,583)
Total net impact on appropriations for Outcome 1		8,779	7,109	4,769	(3,583)
Outcome 2					
Departmental					
Other Variations					
Election Commitment - Efficiency					
Dividend - extension	2.1	(48)	(145)	(193)	(195)
Changes in Foreign Exchange	2.1	3	3	3	3
Changes in Price and Wages Indices	2.1	-	(5)	(5)	(6)
Net impact on appropriations for Outcome 2 (departmental)		(45)	(147)	(195)	(198)
Total net impact on appropriations for Outcome 2		(45)	(147)	(195)	(198)

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 Austrade through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 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, association, institutions and government	140,871	168,650	168,650	-	-
Total administered	140,871	168,650	168,650	-	-
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, association, institutions and government	210,328	206,127	213,421	7,294	-
Outcome 2 - The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas	9,342	9,460	9,463	3	-
Total departmental	219,670	215,587	222,884	7,297	-
Total administered and departmental	360,541	384,237	391,534	7,297	-

Note 1: 2018-19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2019-20

	<i>2018-19 Available \$'000</i>	<i>2019-20 Budget \$'000</i>	<i>2019-20 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Non-operating					
Equity injections	2,688	535	3,000	2,465	-
Total non-operating	2,688	535	3,000	2,465	-
Total other services	2,688	535	3,000	2,465	-

Note 1: 2018-19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to Austrade's outcomes and performance information as expressed in the *Portfolio Budget Statements 2019-20*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Linked programs

There is no change to Austrade's linked programs as expressed in the *Portfolio Budget Statements 2019-20*. For further details please refer to *Portfolio Budget Statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: 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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Promotion of Australia's export and other international economic interests					
Departmental expenses					
Departmental appropriation	194,085	195,772	193,690	193,179	191,957
s74 External Revenue (a)	25,445	27,700	27,700	27,700	27,700
Special accounts					
Services for Other Entities and Trust	128	128	128	128	128
Expenses not requiring appropriation in the Budget year (b)	12,704	36,892	38,323	37,509	37,509
Departmental total	232,362	260,492	259,841	258,516	257,294
Total expenses for program 1.1	232,362	260,492	259,841	258,516	257,294
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)	135,272	162,585	160,755	168,275	137,755
Administered total	135,272	162,585	160,755	168,275	137,755
Total expenses for program 1.2	135,272	162,585	160,755	168,275	137,755

Table continues on following page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	135,272	162,585	160,755	168,275	137,755
Administered total	135,272	162,585	160,755	168,275	137,755
Departmental expenses					
Departmental appropriation	194,085	195,772	193,690	193,179	191,957
s74 External Revenue (a)	25,445	27,700	27,700	27,700	27,700
Special accounts	128	128	128	128	128
Expenses not requiring appropriation in the Budget year (b)	12,704	36,892	38,323	37,509	37,509
Departmental total	232,362	260,492	259,841	258,516	257,294
Total expenses for Outcome 1	367,634	423,077	420,596	426,791	395,049
Average staffing level (number)					
	2018-19 911	2019-20 991			

(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 and audit fees.

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

Table 2.1.2: Program components of Outcome 1

Program 1.1: Programs to promote Australia's exports and other international economic interests					
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
1.2.1 - Component 1: Export Market Development Grants scheme					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	133,805	157,900	157,900	157,900	137,900
Total component 1 expenses	133,805	157,900	157,900	157,900	137,900
1.2.2 - Component 2: Free Trade Agreement Promotion					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	657	750	-	-	-
Total component 2 expenses	657	750	-	-	-
1.2.3 - Component 3: Developing Northern Australia - positioning the north as a leader in tropical health					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	810	-	-	-	-
Total component 3 expenses	810	-	-	-	-
1.2.4 - Component 4: National Tourism Icons Program					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	10,000	20,000	20,000	-
Total component 4 expenses	-	10,000	20,000	20,000	-
Total program expenses	135,272	168,650	177,900	177,900	137,900

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

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 2019-20*. For further details please refer to *Portfolio Budget statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

There is no change to Austrade's linked programs as expressed in the *Portfolio Budget Statements 2019-20*. For further details please refer to *Portfolio Budget Statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

BUDGETED EXPENSES FOR OUTCOME 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas					
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 2.1: Consular Services					
Departmental expenses					
Departmental appropriation	10,689	9,463	9,415	9,422	9,484
s74 External Revenue (a)	1,411	1,000	1,000	1,000	1,000
Departmental total	12,100	10,463	10,415	10,422	10,484
Total expenses for program 2.1	12,100	10,463	10,415	10,422	10,484
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	10,689	9,463	9,415	9,422	9,484
s74 External Revenue (a)	1,411	1,000	1,000	1,000	1,000
Departmental total	12,100	10,463	10,415	10,422	10,484
Total expenses for Outcome 1	12,100	10,463	10,415	10,422	10,484
	2018-19	2019-20			
Average staffing level (number)	34	37			

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

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 2019-20*. For further details please refer to *Portfolio Budget Statements 2019-20* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additional (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
Services for Other Entities and Trust Moneys Special Account (D)						
2019-20	1	128	-	-	-	128
2018-19	1	128	-	-	-	128
Total special accounts						
2019-20 Budget estimate		128	-	-	-	128
Total special accounts						
2018-19 actual		128	-	-	-	128

(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.

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.

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 2018-19 and the estimated revenue and expenses for 2019-20 and the forward years.

Total income in 2019-20 is estimated to be \$233.9 million, an increase of \$4.0 million since Budget. The increase is due to an increase of \$2.7m appropriation for expense measures, as reflected in Table 1.2 - Entity 2019-20 Measures since Budget. A further increase of \$1.3 million recognises an increase in self generated revenue coming from other agencies, reflecting changes in both the volume and nature of services Austrade delivers on their behalf. These amounts are included in Table 1.1 Austrade Resource Statement.

Total estimated expenses for 2019-20 have decreased by \$3.4 million from Budget to reflect the expense measures since budget and the movement in revenue for services provided on behalf of other agencies.

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 2019-20 of \$69.0 million, is consistent with the 2018-19 actual of \$68.2 million in Table 3.3.

Departmental capital budget statement

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

Departmental statement of asset movements

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

Schedule of administered activity

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

Schedule of budgeted income and expenses administered on behalf of Government

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

Administered expenses of \$157.9 million for 2019-20 relate to the Export Market Development Grants (EMDG) Scheme (\$137.9 million), Free Trade Agreement Promotion (\$0.8 million), and National Tourism Icons Program (\$10.0 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 2019-20 are estimated at \$0.5 million and \$8.3 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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Employee benefits	150,074	148,126	150,002	149,605	146,850
Suppliers	82,203	62,559	58,553	58,446	60,041
Depreciation and amortisation	12,704	36,892	38,323	37,509	37,509
Losses from asset sales	47	-	-	-	-
Other expenses	677	835	835	835	835
Total expenses	245,705	248,412	247,713	246,395	245,235
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	24,436	25,200	25,200	25,200	25,200
Rental income	569	500	500	500	500
Other revenue	2,002	3,000	3,000	3,000	3,000
Total own-source revenue	27,007	28,700	28,700	28,700	28,700
Gains					
Other gains	168	-	-	-	-
Total gains	168	-	-	-	-
Total own-source income	27,175	28,700	28,700	28,700	28,700
Net cost of / (contribution by) services	(218,530)	(219,712)	(219,013)	(217,695)	(216,535)
Revenue from Government	204,774	205,235	203,105	202,601	201,441
Surplus/(deficit) attributable to the Australian Government	(13,756)	(14,477)	(15,908)	(15,094)	(15,094)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(13,756)	(14,477)	(15,908)	(15,094)	(15,094)

Table continued on following page

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

Note: Impact of net cash appropriation arrangements

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(13,756)	(73,784)	(75,215)	(74,401)	(74,401)
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	(15,069)	(15,069)	(15,069)	(15,069)
less depreciation/amortisation expenses for ROU (b)	-	(21,823)	(21,823)	(21,823)	(21,823)
add principal repayments on leased assets (b)	-	22,415	22,415	22,415	22,415
Total comprehensive income/(loss) - as per the statement of comprehensive income	(13,756)	(14,477)	(15,908)	(15,094)	(15,094)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

(a) Applies leases under AASB 16 Leases.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,505	5,500	5,500	5,500	5,500
Trade and other receivables	65,322	61,327	61,327	61,327	61,327
Total financial assets	68,827	66,827	66,827	66,827	66,827
Non-financial assets					
Land and buildings	15,878	56,469	55,536	53,660	51,806
Property, plant and equipment	8,991	8,919	6,594	6,132	5,646
Intangibles	29,744	35,863	44,095	49,986	51,380
Other non-financial assets	9,747	9,747	9,747	9,747	9,747
Total non-financial assets	64,360	110,998	115,972	119,525	118,579
Total assets	133,187	177,825	182,799	186,352	185,406
LIABILITIES					
Payables					
Suppliers	16,720	16,720	16,720	16,720	16,720
Other payables	20,964	20,097	20,097	20,097	20,097
Total payables	37,684	36,817	36,817	36,817	36,817
Interest bearing liabilities					
Leases	-	44,710	44,710	44,710	44,710
Total interest bearing liabilities	-	44,710	44,710	44,710	44,710
Provisions					
Employee provisions	27,292	27,292	27,292	27,292	27,292
Total provisions	27,292	27,292	27,292	27,292	27,292
Total liabilities	64,976	108,819	108,819	108,819	108,819
Net assets	68,211	69,006	73,980	77,533	76,587
EQUITY*					
Parent entity interest					
Contributed equity	131,562	148,678	169,560	188,207	202,355
Reserves	37,546	37,546	37,546	37,546	37,546
Retained surplus / (accumulated deficit)	(100,897)	(117,218)	(133,126)	(148,220)	(163,314)
Total parent entity interest	68,211	69,006	73,980	77,533	76,587
Total Equity	68,211	69,006	73,980	77,533	76,587

Prepared on Australian Accounting Standard 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 2019-20)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	(100,897)	37,546	131,562	68,211
Adjustment for changes in accounting policies	(1,844)	-	-	(1,844)
Adjusted opening balance	(102,741)	37,546	131,562	66,367
Comprehensive income				
Other comprehensive income	(14,477)	-	-	(14,477)
Total comprehensive income	(14,477)	-	-	(14,477)
of which:				
Attributable to the Australian Government	(14,477)	-	-	(14,477)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	3,000	3,000
Departmental Capital Budget (DCB)	-	-	14,116	14,116
Sub-total transactions with owners	-	-	17,116	17,116
Estimated closing balance as at 30 June 2020	(117,218)	37,546	148,678	69,006
Closing balance attributable to the Australian Government	(117,218)	37,546	148,678	69,006

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	195,507	209,230	203,105	202,601	201,441
Sale of goods and rendering of services	23,960	25,700	25,700	25,700	25,700
Net GST received	79	-	-	-	-
Other	2,991	3,000	3,000	3,000	3,000
Total cash received	222,537	237,930	231,805	231,301	230,141
Cash used					
Employees	144,747	148,126	150,002	149,605	146,850
Suppliers	83,668	62,559	58,553	58,446	60,041
Other	-	835	835	835	835
Total cash used	228,415	211,520	209,390	208,886	207,726
Net cash from / (used by) operating activities	(5,878)	26,410	22,415	22,415	22,415
INVESTING ACTIVITIES					
Cash received					
Investments	167	-	-	-	-
Total cash received	167	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	12,063	19,116	20,882	18,647	14,148
Principal payments on lease liability	-	22,415	22,415	22,415	22,415
Total cash used	12,063	41,531	43,297	41,062	36,563
Net cash from / (used by) investing activities	(11,896)	(41,531)	(43,297)	(41,062)	(36,563)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,866	17,116	20,882	18,647	14,148
Total cash received	15,866	17,116	20,882	18,647	14,148
Cash used					
Interest payments on lease liability	-	835	835	835	835
Total cash used	-	835	835	835	835
Net cash from/(used by) financing activities	15,866	16,281	20,047	17,812	13,313
Net increase/(decrease) in cash held	(1,365)	1,995	-	-	-
Cash and cash equivalents at the beginning of the reporting period	4,870	3,505	5,500	5,500	5,500
Cash and cash equivalents at the end of the reporting period	3,505	5,500	5,500	5,500	5,500

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	14,135	14,116	13,989	14,027	14,148
Equity injections - Act No. 2 and Bill 4	1,401	3,000	6,893	4,620	-
Total new capital appropriations	15,536	17,116	20,882	18,647	14,148
Provided for:					
Purchase of non-financial assets	15,536	19,116	20,882	18,647	14,148
Total Items	15,536	19,116	20,882	18,647	14,148
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,731	3,000	6,893	4,620	-
Funded by capital appropriation - DCB (b)	12,135	16,116	13,989	14,027	14,148
TOTAL	13,866	19,116	20,882	18,647	14,148
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	13,866	19,116	20,882	18,647	14,148
Total cash used to acquire assets	13,866	19,116	20,882	18,647	14,148

Prepared on Australian Accounting Standards basis.

- (a) Includes current and prior Appropriation Bill (No. 4) and prior *Appropriation Act* Nos. 2/4/6 appropriations
(a) 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 (2019-20 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019				
Gross book value	15,876	8,993	91,213	116,082
Gross book value - ROU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	2	(2)	(61,469)	(61,469)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-
Opening net book balance	15,878	8,991	29,744	54,613
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	2,000	3,928	13,188	19,116
By purchase - other - ROU	64,414	-	-	64,414
Total additions	66,414	3,928	13,188	83,530
Other movements				
Depreciation/amortisation expense	(4,000)	(4,000)	(7,069)	(15,069)
Depreciation/amortisation on ROU	(21,823)	-	-	(21,823)
Total other movements	(25,823)	(4,000)	(7,069)	(36,892)
As at 30 June 2020				
Gross book value	17,876	12,921	104,401	135,198
Gross book value - ROU	64,414	-	-	64,414
Accumulated depreciation/ amortisation and impairment	(3,998)	(4,002)	(68,538)	(76,538)
Accumulated depreciation/amortisation and impairment - ROU	(21,823)	-	-	(21,823)
Closing net book balance	56,469	8,919	35,863	101,251

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,789	5,043	5,043	5,043	5,043
Suppliers	1,504	1,473	1,473	1,473	1,473
Grants	128,979	155,835	154,005	161,525	131,005
Depreciation and amortisation	-	225	225	225	225
Other expenses	-	9	9	9	9
Total expenses administered on behalf of Government	135,272	162,585	160,755	168,275	137,755
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	118	-	-	-	-
Total non-taxation revenue	118	-	-	-	-
Total own-source revenue administered on behalf of Government	118	-	-	-	-
Total own-source income administered on behalf of Government	118	-	-	-	-
Net cost of/(contribution by) services	135,154	162,585	160,755	168,275	137,755
Total comprehensive income (loss) attributable to the Australian Government	(135,154)	(162,585)	(160,755)	(168,275)	(137,755)

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	97	97	97	97	97
Total financial assets	97	97	97	97	97
Non-financial assets					
Land and buildings	-	373	518	663	808
Total non-financial assets	-	373	518	663	808
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	97	470	615	760	905
LIABILITIES					
Payables					
Suppliers	179	179	179	179	179
Subsidies					
Personal benefits	34	34	34	34	34
Grants	1,464	1,464	1,464	1,464	1,464
Other payables					
Total payables	1,677	1,677	1,677	1,677	1,677
Interest bearing liabilities					
Australian Government securities					
Loans	15	15	15	15	15
Leases	-	511	511	511	511
Total interest bearing liabilities	15	526	526	526	526
Provisions					
Employee provisions	2,032	2,032	2,032	2,032	2,032
Other provisions	4,064	4,064	4,064	4,064	4,064
Total provisions	6,096	6,096	6,096	6,096	6,096
Total liabilities administered on behalf of Government	7,788	8,299	8,299	8,299	8,299
Net assets/(liabilities)	(7,691)	(7,829)	(7,684)	(7,539)	(7,394)

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	7	-	-	-	-
Net GST received	(12)	-	-	-	-
Other	118	-	-	-	-
Total cash received	113	-	-	-	-
Cash used					
Grants	129,247	155,835	154,005	161,525	131,005
Suppliers	1,413	1,473	1,473	1,473	1,473
Interest payments on lease liability	-	9	9	9	9
Employees	4,936	5,043	5,043	5,043	5,043
Other	3,873	-	-	-	-
Total cash used	139,469	162,360	160,530	168,050	137,530
Net cash from / (used by) operating activities	(139,356)	(162,360)	(160,530)	(168,050)	(137,530)
INVESTING ACTIVITIES					
Cash used					
Principal payments on lease liability	-	370	370	370	370
Total cash used	-	370	370	370	370
Net cash from / (used by) investing activities	-	(370)	(370)	(370)	(370)
Net increase/(decrease) in cash held	(139,356)	(162,730)	(160,900)	(168,420)	(137,900)
Cash and cash equivalents at beginning of reporting period	75	-	-	-	-
Cash from Official Public Account					
Account for:					
- Appropriations	139,611	162,730	160,900	168,420	137,900
Total cash from Official Public Account	139,611	162,730	160,900	168,420	137,900
Cash to Official Public Account					
- Appropriations	330	-	-	-	-
Total cash to Official Public Account	330	-	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

Austrade has not budgeted for Administered capital expenditure.

Table 3.12: Statement of administered asset movements (2019-20 Budget year)

	Buildings	Total
	\$'000	\$'000
As at 1 July 2019		
Gross book value	-	-
Gross book value - ROU	-	-
Accumulated depreciation/amortisation and impairment	-	-
Accumulated depreciation/amortisation and impairment - ROU	-	-
Opening net book balance	-	-
CAPITAL ASSET ADDITIONS		
Estimated expenditure on new or replacement assets		
By purchase - appropriation equity - ROU	598	598
Total additions	598	598
Other movements		
Depreciation/amortisation on ROU	(225)	(225)
Total other movements	(225)	(225)
As at 30 June 2019		
Gross book value	-	-
Gross book value - ROU	598	598
Accumulated depreciation/amortisation and impairment	-	-
Accumulated depreciation/amortisation and impairment - ROU	(225)	(225)
Closing net book balance	373	373

Prepared on Australian Accounting Standards basis.

AUSTRALIAN SECRET INTELLIGENCE SERVICE

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AUSTRALIAN SECRET INTELLIGENCE SERVICE (ASIS)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There have been no changes to ASIS's role, outcomes, output groups, or outputs as expressed in the *Portfolio Budget Statements 2019-20*.

Additional appropriations are as a result of the Government's decision to increase funding for a range of capabilities, offset with reduced appropriations from an increase to the efficiency dividend.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for ASIS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: ASIS resource statement — Additional Estimates for 2019-20 as at February 2020

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19</i>	<i>2019-20</i>	<i>2019-20</i>	<i>2019-20</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	95,199	103,316	-	103,316
Departmental appropriation	300,031	316,577	9,981	326,558
s74 External Revenue (b)	115,852	97,200	-	97,200
Departmental capital budget (c)	15,791	18,762	-	18,762
Annual appropriations - other services - non-operating (d)				
Equity injection	64,039	48,891	4,612	53,503
Total departmental annual appropriations	590,912	584,746	14,593	599,339
Total departmental resourcing	590,912	584,746	14,593	599,339
Total resourcing for ASIS	590,912	584,746	14,593	599,339

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) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020*.
- (b) Estimated external revenue receipts under section 74 of the *PGPA Act*.
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures					
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Departmental expenses					
Election Commitment - Efficiency					
Dividend - extension	1.1, 1.2	(1,615)	(4,456)	(6,113)	(6,281)
Departmental expenses					
Total expense measures		nfp	nfp	nfp	nfp
Capital measures					
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Departmental capital					
Election Commitment - Efficiency					
Dividend - extension	1.1, 1.2	(96)	(270)	(815)	(832)
Departmental capital					
Total capital measures		nfp	nfp	nfp	nfp

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.					
	315,822	335,339	345,320	9,981	-
Total departmental	315,822	335,339	345,320	9,981	-

Table 1.5: Appropriation Bill (No. 4) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	64,039	48,891	53,503	4,612	-
Total non-operating	64,039	48,891	53,503	4,612	-

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to ASIS's outcome and program structure as expressed in the *Portfolio Budget Statements 2019-20*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia					
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Secret Intelligence					
Departmental expenses					
Departmental appropriation	224,227	244,918	226,704	231,920	230,048
s74 External Revenue (a)	72,478	72,900	76,800	76,800	75,075
Expenses not requiring appropriation in the Budget year (b)	24,209	22,943	28,985	36,236	38,834
Departmental total	320,914	340,762	332,489	344,957	343,957
Total expenses for program 1.1	320,914	340,762	332,489	344,957	343,957
Program 1.2: Other Services					
Departmental expenses					
Departmental appropriation	74,743	81,639	75,568	77,307	76,683
s74 External Revenue (a)	24,159	24,300	25,600	25,600	25,025
Expenses not requiring appropriation in the Budget year (b)	8,070	7,648	9,662	12,079	12,945
Departmental total	106,972	113,587	110,830	114,986	114,652
Total expenses for program 1.2	106,972	113,587	110,830	114,986	114,652
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	298,970	326,558	302,272	309,227	306,731
s74 External Revenue (a)	96,637	97,200	102,400	102,400	100,100
Expenses not requiring appropriation in the Budget year (b)	32,279	30,591	38,647	48,315	51,779
Departmental total	427,886	454,349	443,319	459,942	458,610
Total expenses for Outcome 1	427,886	454,349	443,319	459,942	458,610

(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.

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

Section 3: Budgeted financial statements

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The increase in ASIS's operating revenues and net increase in assets since the 2019-20 *Portfolio Budget Statements* is due to the Government's decision to increase funding for a range of capabilities. Further analysis of the budgeted financial statements is not provided due to the need to observe requirements of national security.

3.2.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Total expenses	427,886	454,349	443,319	459,942	458,610
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	107,438	97,200	102,400	102,400	100,100
Total own-source revenue	107,438	97,200	102,400	102,400	100,100
Total own-source income	107,438	97,200	102,400	102,400	100,100
Net cost of / (contribution by) services	(320,448)	(357,149)	(340,919)	(357,542)	(358,510)
Revenue from Government	298,970	326,558	302,272	309,227	306,731
Surplus/(deficit) attributable to the Australian Government	(21,478)	(30,591)	(38,647)	(48,315)	(51,779)
Other comprehensive income	209	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(21,269)	(30,591)	(38,647)	(48,315)	(51,779)

Note: Impact of net cash appropriation arrangements

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	11,010	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	32,279	30,591	38,647	48,315	51,779
Total comprehensive income/(loss) - as per the statement of comprehensive income	(21,269)	(30,591)	(38,647)	(48,315)	(51,779)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act (No. 1)* or Bill (No. 3) equity appropriations.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
ASSETS					
Total financial assets	149,098	96,926	101,248	105,706	110,164
Total non-financial assets	281,214	322,888	343,967	337,632	328,067
Total assets	430,312	419,814	445,215	443,338	438,231
LIABILITIES					
Total payables	76,901	21,088	21,638	22,188	22,738
Total provisions	56,044	59,685	63,457	67,365	71,273
Total liabilities	132,945	80,773	85,095	89,553	94,011
Net assets	297,367	339,041	360,120	353,785	344,220
EQUITY*					
Parent entity interest					
Contributed equity	367,829	440,094	499,820	541,800	584,014
Reserves	82,419	82,419	82,419	82,419	82,419
Retained surplus / (accumulated deficit)	(152,881)	(183,472)	(222,119)	(270,434)	(322,213)
Total parent entity interest	297,367	339,041	360,120	353,785	344,220
Total Equity	297,367	339,041	360,120	353,785	344,220

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 2019-20)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2019					
Balance carried forward from previous period	(152,881)	-	82,419	367,829	297,367
Adjusted opening balance	(152,881)	-	82,419	367,829	297,367
Comprehensive income					
Surplus/(deficit) for the period	(30,591)	-	-	-	(30,591)
Total comprehensive income	(30,591)	-	-	-	(30,591)
of which:					
Attributable to the Australian Government	(30,591)	-	-	-	(30,591)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	53,503	53,503
Departmental Capital Budget (DCB)	-	-	-	18,762	18,762
Sub-total transactions with owners	-	-	-	72,265	72,265
Estimated closing balance as at 30 June 2020	(183,472)	-	82,419	440,094	339,041
Closing balance attributable to the Australian Government	(183,472)	-	82,419	440,094	339,041

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	268,563	342,730	297,950	304,769	302,273
Other	124,958	97,200	102,400	102,400	100,100
Total cash received	393,521	439,931	400,350	407,169	402,372
Cash used					
Other	368,570	475,931	400,350	407,169	402,372
Total cash used	368,570	475,931	400,350	407,169	402,372
Net cash from / (used by) operating activities	24,951	(36,000)	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	786	-	-	-	-
Total cash received	786	-	-	-	-
Cash used					
Other	90,506	72,265	59,726	41,980	42,214
Total cash used	90,506	72,265	59,726	41,980	42,214
Net cash from / (used by) investing activities	(89,720)	(72,265)	(59,726)	(41,980)	(42,214)
FINANCING ACTIVITIES					
Cash received					
Other	76,937	72,265	59,726	41,980	42,214
Total cash received	76,937	72,265	59,726	41,980	42,214
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	76,937	72,265	59,726	41,980	42,214
Net increase/(decrease) in cash held	12,168	(36,000)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	49,350	61,518	25,518	25,518	25,518
Cash and cash equivalents at the end of the reporting period	61,518	25,518	25,518	25,518	25,518

Prepared on Australian Accounting Standards basis.

TOURISM AUSTRALIA

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TOURISM AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There is no change to Tourism Australia's Strategic Direction. For further details please refer to *Portfolio Budget Statements 2019-20 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Tourism Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

In January 2020, Tourism Australia was granted an additional appropriation of \$71.0 million over two years to continue to foster the Australian tourism industry, focusing on short and medium-term bushfire recovery tourism marketing initiatives to promote international and domestic tourism and to protect Australia's reputation as an international tourism destination.

These activities will include a domestic and international recovery campaign, International Media Hosting, Australian Tourism Exchange Open for Business, and a regional tourism events and promotion package.

Table 1.1: Tourism Australia resource statement — Additional Estimates for 2019-20 as at February 2020

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2018-19 \$'000</i>	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
Opening balance/cash reserves at 1 July				
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	135,141	134,836	4,698	139,534
Total annual appropriations	135,141	134,836	4,698	139,534
Amounts received from related entities (b)				
Amounts from portfolio department	19,000	18,500	41,500	60,000
Total amounts received from related	19,000	18,500	41,500	60,000
Total funds from Government	154,141	153,336	46,198	199,534
Funds from industry sources				
Funds from industry sources	21,718	20,700	(4,300)	16,400
Total funds from industry sources	21,718	20,700	(4,300)	16,400
Funds from other sources				
Interest	1,044	600	(200)	400
Other	1,672	-	-	-
Total funds from other sources	2,716	600	(200)	400
Total resourcing for entity Tourism Australia				
	178,575	174,636	41,698	216,334
			<i>Actual 2018-19</i>	2019-20
Average staffing level (number) (c)			206	207

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) 2019-2020 and Appropriation Bill (No. 3) 2019-2020.*

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

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures					
Bushfire Response Package – Rebuilding Australian Tourism					
Departmental expenses (a)	1.1	41,500	29,500	-	-
Election Commitment - Efficiency					
Dividend - extension					
Departmental expenses	1.1	(782)	(2,435)	(3,264)	(3,360)
Total		40,718	27,065	(3,264)	(3,360)
Total expense measures					
Departmental		40,718	27,065	(3,264)	(3,360)
Total		40,718	27,065	(3,264)	(3,360)

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Measure relates to a decision made post MYEFO. This measure forms part of the Government's Bushfire Response Package.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Tourism Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Bushfire Response Package – Rebuilding Australian Tourism	1.1	41,500	29,500	-	-
Changes in Parameters					
Changes in Price and Wage Indices	1.1	-	(257)	(397)	(411)
Foreign Exchange adjustments	1.1	-	1,868	2,244	3,653
Other Variations					
Adjustment to 2018-19 FOREX Rebasing	1.1	3,916	-	-	-
Election Commitment - Efficiency Dividend - extension	1.1	(782)	(2,435)	(3,264)	(3,360)
Reversal of the Election Commitment - Efficiency Dividend -	1.1	782	2,435	3,264	3,360
Net impact on appropriations for Outcome 1 (departmental)		45,416	31,111	1,847	3,242
Total net impact on appropriations for Outcome 1		45,416	31,111	1,847	3,242

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 Tourism Australia through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programmes					
Outcome 1 - Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.	135,141	134,836	139,534	4,698	-
Total departmental	135,141	134,836	139,534	4,698	-
Total administered and departmental	135,141	134,836	139,534	4,698	-

Note 1: 2018-19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: *Budget Appropriation + Additional Estimates Appropriation + AFM - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.*

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There is no change to Tourism Australia's outcomes and performance information as expressed in the *Portfolio Budget Statement 2019-20*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Linked programs

There is no change to Tourism Australia's linked programs as expressed in the *Portfolio Budget Statements 2019-20*. For further details please refer to *Portfolio Budget Statements 2019-20 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets					
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Supporting Outcome 1					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	132,488	139,534	139,652	144,250	149,378
Payment from related entities	19,000	60,000	52,423	19,981	20,040
Revenues from industry sources	27,274	16,400	16,400	16,400	16,400
Revenues from other independent sources	1,044	400	400	400	400
Total expenses for Program 1.1	179,806	216,334	208,875	181,031	186,218
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	132,488	139,534	139,652	144,250	149,378
Payment from related entities	19,000	60,000	52,423	19,981	20,040
Revenues from industry sources	27,274	16,400	16,400	16,400	16,400
Revenues from other independent sources	1,044	400	400	400	400
Total expenses for Outcome 1	179,806	216,334	208,875	181,031	186,218
Average staffing level (number) (a)					
	<i>Actual 2018-19</i>	2019-20			
	206	207			

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

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

Table 2.1.2: Program components of Outcome 1

Program 1.1: Supporting Outcome 1					
	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual departmental expenses:					
1.1.1 - Component 1 - Grow Demand					
Programme Support	152,835	183,884	177,544	153,876	158,285
Total component 1 expenses	152,835	183,884	177,544	153,876	158,285
1.1.2 - Component 2 - Industry Development					
Programme Support	26,971	32,450	31,331	27,155	27,933
Total component 2 expenses	26,971	32,450	31,331	27,155	27,933
Total programme expenses	179,806	216,334	208,875	181,031	186,218

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

Table 2.1.3: Performance criteria for Outcome 1

There is no change to Tourism Australia's outcomes and performance criteria as expressed in the *Portfolio Budget Statements 2018-19*. For further details please refer to Portfolio Budget Statements 2019-20 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Tourism Australia does not manage any Special Accounts and has no changes to the *Portfolio Budget Statement 2019-20*.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The increase in Tourism Australia's operating revenues and net increase in assets since the *Portfolio Budget Statement 2019-20* is due to the Government's decision to increase funding for response to the bushfire impact to the Australia tourism industry.

3.2.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Employee benefits	35,203	36,203	36,917	37,645	38,307
Suppliers	130,363	163,344	160,719	131,988	136,348
Depreciation and amortisation (a)	13,615	16,693	11,143	11,299	11,460
Finance costs	(32)	94	96	99	103
Losses from asset sales	278	-	-	-	-
Total expenses	179,427	216,334	208,875	181,031	186,218
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,733	3,000	3,000	3,000	3,000
Interest	1,044	400	400	400	400
Rental income	1,121	1,400	1,400	1,400	1,400
Other revenue	16,420	12,000	12,000	12,000	12,000
Total own-source revenue	28,318	16,800	16,800	16,800	16,800
Gains					
Other gains	(180)	-	-	-	-
Total gains	(180)	-	-	-	-
Total own-source income	28,138	16,800	16,800	16,800	16,800
Net cost of (contribution by) services	(151,289)	(199,534)	(192,075)	(164,231)	(169,418)
Revenue from Government	151,488	199,534	192,075	164,231	169,418
Surplus (Deficit) attributable to the Australian Government	199	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	199	-	-	-	-

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

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	199	137	142	149	156
less depreciation/amortisation expenses for ROU (a)	-	6,493	6,643	6,799	6,960
add principal repayments on leased assets (a)	-	6,356	6,501	6,650	6,804
Total comprehensive income/(loss) - as per the statement of comprehensive income	199	-	-	-	-

(a) Accounts for leases under AASB 16.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,640	11,977	12,119	12,268	12,424
Trade and other receivables	8,818	8,818	8,818	8,818	8,818
Total financial assets	22,458	20,795	20,937	21,086	21,242
Non-financial assets					
Land and buildings	3,011	15,137	15,296	15,459	15,626
Property, plant and equipment	1,381	1,381	1,381	1,381	1,381
Intangibles	7,704	10,604	10,604	10,604	10,604
Other non-financial assets	5,536	5,536	5,536	5,536	5,536
Total non-financial assets	17,632	32,658	32,817	32,980	33,147
Total assets	40,090	53,453	53,754	54,066	54,389
LIABILITIES					
Payables					
Suppliers	6,769	6,769	6,769	6,769	6,769
Other payables	7,083	7,083	7,083	7,083	7,083
Total payables	13,852	13,852	13,852	13,852	13,852
Interest bearing liabilities					
Leases	-	13,369	13,670	13,982	14,305
Total interest bearing liabilities	-	13,369	13,670	13,982	14,305
Provisions					
Employee provisions	4,177	4,177	4,177	4,177	4,177
Other provisions	1,070	1,070	1,070	1,070	1,070
Total provisions	5,247	5,247	5,247	5,247	5,247
Liabilities included in disposal groups held for sale					
Total liabilities	19,099	32,468	32,769	33,081	33,404
Net assets	20,991	20,985	20,985	20,985	20,985
EQUITY*					
Parent entity interest					
Contributed equity	1,543	1,543	1,543	1,543	1,543
Reserves	3,063	3,063	3,063	3,063	3,063
Retained surplus (accumulated deficit)	16,385	16,379	16,379	16,379	16,379
Total parent entity interest	20,991	20,985	20,985	20,985	20,985

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 2019-20)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019					
Balance carried forward from previous period	16,379	3,063	-	1,543	20,985
Adjusted opening balance	16,379	3,063	-	1,543	20,985
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2020	16,379	3,063	-	1,543	20,985
Closing balance attributable to the Australian Government	16,379	3,063	-	1,543	20,985

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	135,141	139,534	139,652	144,250	149,378
Grants from Portfolio Department	19,000	60,000	52,423	19,981	20,040
Rendering of services	9,375	3,000	3,000	3,000	3,000
Interest	1,025	400	400	400	400
Net GST received	3,067	-	-	-	-
Rental income	1,121	1,400	1,400	1,400	1,400
Other	10,984	12,000	12,000	12,000	12,000
Total cash received	179,713	216,334	208,875	181,031	186,218
Cash used					
Employees	34,918	36,203	36,917	37,645	38,307
Suppliers	136,700	163,344	160,719	131,988	136,348
Lease liability - Interest payments	-	94	96	99	103
Other	395	-	-	-	-
Total cash used	172,013	199,641	197,732	169,732	174,758
Net cash from (used by) operating activities	7,700	16,693	11,143	11,299	11,460
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	2,183	12,000	4,500	4,500	4,500
Total cash used	2,183	12,000	4,500	4,500	4,500
Net cash from (used by) investing activities	(2,183)	(12,000)	(4,500)	(4,500)	(4,500)
FINANCING ACTIVITIES					
Cash used					
Lease liability - principal Payments	-	6,356	6,501	6,650	6,804
Total cash used	-	(6,356)	(6,501)	(6,650)	(6,804)
Net cash from (used by) financing activities	-	(6,356)	(6,501)	(6,650)	(6,804)
Net increase (decrease) in cash held	5,517	(1,663)	142	149	156
Cash and cash equivalents at the beginning of the reporting period	8,123	13,640	11,977	12,119	12,268
Cash and cash equivalents at the end of the reporting period	13,640	11,977	12,119	12,268	12,424

Prepared on Australian Accounting Standards basis.

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	-	-	-	-	-
Total new capital appropriations	-	-	-	-	-
Provided for:					
Purchase of non-financial assets	-	-	-	-	-
Total Items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	2,182	12,000	4,500	4,500	4,500
TOTAL AMOUNT SPENT	2,182	12,000	4,500	4,500	4,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,182	12,000	4,500	4,500	4,500
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	2,182	12,000	4,500	4,500	4,500

Prepared on Australian Accounting Standards basis.

- (a) Includes the following sources of funding:
- internally developed assets.

Table 3.7: Statement of asset movements (2019-20 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019				
Gross book value	9,880	3,032	40,459	53,371
Gross book value - ROU	19,719	-	-	19,719
Accumulated depreciation/ amortisation and impairment	(6,869)	(1,651)	(32,755)	(41,275)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-
Opening net book balance	22,730	1,381	7,704	31,815
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new				
By purchase - other	900	100	11,000	12,000
By purchase - other - ROU	-	-	-	-
Total additions	900	100	11,000	12,000
Other movements				
Depreciation/amortisation expense	(2,000)	(100)	(8,100)	(10,200)
Depreciation/amortisation on ROU	(6,493)	-	-	(6,493)
Total other movements	(8,493)	(100)	(8,100)	(16,693)
As at 30 June 2020				
Gross book value	10,780	3,132	51,459	65,371
Gross book value - ROU	19,719	-	-	19,719
Accumulated depreciation/ amortisation and impairment	(8,869)	(1,751)	(40,855)	(51,475)
Accumulated depreciation/amortisation and impairment - ROU	(6,493)	-	-	(6,493)
Closing net book balance	15,137	1,381	10,604	27,122

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

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

Portfolio Glossary

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 <i>Public Governance, Performance and Accountability Act 2013 (PGPA Act 2013)</i>) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i>).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing Appropriations are a sub-category consisting of ongoing Special Appropriations - the amount appropriated will depend on circumstances specified in the legislation.