

**AUSTRALIAN CENTRE FOR  
INTERNATIONAL AGRICULTURAL  
RESEARCH (ACIAR)**

**ENTITY RESOURCES AND PLANNED  
PERFORMANCE**



# AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH

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# **AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

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

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

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

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

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

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

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

### *ACIAR Budget Statements*

These objectives are consistent with ACIAR's purpose under the enabling legislation and reflect the Australian Government's policy imperatives articulated in the Australian Overseas Development Assistance policy framework and the United Nations' Agenda 2030 Sustainable Development Goals.

Around 65 per cent of our research expenditure is implemented through bilateral arrangements between ACIAR and partner countries in the Indo-Pacific region. In 2020-21, ACIAR will continue to develop long-term agreements for research collaboration in the Indo-Pacific region, with a focus on the Pacific. In most countries and regions, these agreements will put into effect a program of research collaboration that is more consolidated geographically and thematically. They will also detail the intent for co-investment by some countries. We will continue to maintain permanent representation in 10 countries.

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

In 2020-21 the COVID-19 pandemic will influence the prioritisation and execution of our activities, in order to prevent the health crisis precipitating a food crisis. Informed by a rapid assessment of food system risks and resilience in the region, ACIAR will target investment to critical gaps and opportunities, and will adapt its delivery modalities in response to current disruptions and constraints, particularly in international travel.

## 1.2 ENTITY RESOURCE STATEMENT

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

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

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

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

**Table 1.1: ACIAR resource statement — Budget estimates for 2020-21 as at Budget October 2020**

	2019-20 <i>Estimated actual</i> \$'000	2020-21 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	3,243	3,472
Departmental appropriation (c)	9,312	9,352
s74 External Revenue (d)	2,196	2,534
Departmental capital budget (e)	243	245
<b>Total departmental resourcing</b>	<b>14,994</b>	<b>15,603</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,370	2,896
Outcome 1	98,677	87,346
Total administered annual appropriations	<b>101,047</b>	<b>90,242</b>
Special accounts (d)		
Opening balance	8,851	7,508
Appropriation receipts	11,460	8,348
Total special account receipts	<b>20,311</b>	<b>15,856</b>
<b>Total administered resourcing</b>	<b>121,358</b>	<b>106,098</b>
<b>Total resourcing for ACIAR</b>	<b>136,352</b>	<b>121,701</b>
	2019-20	2020-21
<b>Average staffing level (number)</b>	<b>77</b>	<b>78</b>

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

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

(a) Appropriation Bill (No. 1) 2020-21

(b) Excludes \$0.416m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act 2013)*

(c) Excludes Departmental Capital Budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the *PGPA Act 2013*.

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



## SECTION 2: OUTCOMES AND PLANNED PERFORMANCE

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

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

**Note:**

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

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

<https://aciarc.gov.au/publication/corporate-publications/corporate-plan-2020-21>

The most recent annual performance statement can be found at:

<https://aciarc.gov.au/publication/corporate-publications/annual-report-2018-19>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

### Linked programs

<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b> Program 1.2 - Official Development Assistance
<b>Contribution to Outcome 1 made by linked program</b> ACIAR manages a range of co-investments with DFAT including research and capacity building. These investments enable ACIAR to leverage resources and access complementary expertise. ACIAR overseas offices are located within Australian High Commissions and Embassies and work in close collaboration with DFAT.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>Program 1.1: (Insert program name)</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	98,677	87,346	87,194	88,444	89,964
Special accounts	12,802	13,804	3,138	527	200
<b>Administered total</b>	<b>111,479</b>	<b>101,150</b>	<b>90,332</b>	<b>88,971</b>	<b>90,164</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	9,312	9,352	9,334	9,341	9,377
Expenses not requiring appropriation in the Budget year (b)	2,196	2,534	2,142	1,954	1,956
	1,444	1,459	1,475	1,440	1,298
<b>Departmental total</b>	<b>12,952</b>	<b>13,345</b>	<b>12,951</b>	<b>12,735</b>	<b>12,631</b>
<b>Total expenses for program 1.1</b>	<b>124,431</b>	<b>114,495</b>	<b>103,283</b>	<b>101,706</b>	<b>102,795</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	98,677	87,346	87,194	88,444	89,964
Special accounts	12,802	13,804	3,138	527	200
<b>Administered total</b>	<b>111,479</b>	<b>101,150</b>	<b>90,332</b>	<b>88,971</b>	<b>90,164</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	9,312	9,352	9,334	9,341	9,377
Expenses not requiring appropriation in the Budget year (b)	2,196	2,534	2,142	1,954	1,956
	1,444	1,459	1,475	1,440	1,298
<b>Departmental total</b>	<b>12,952</b>	<b>13,345</b>	<b>12,951</b>	<b>12,735</b>	<b>12,631</b>
<b>Total expenses for Outcome 1</b>	<b>124,431</b>	<b>114,495</b>	<b>103,283</b>	<b>101,706</b>	<b>102,795</b>
<b>Average staffing level (number)</b>					
	2019-20	2020-21			
	77	78			

(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 expenses, amortisation expenses, make good expenses and audit fees.

**Table 2.1.3: Performance criteria for Outcome 1**

Table 2.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships</b>		
<b>Program 1 – International agricultural research for development for more productive and sustainable agriculture</b>		
<b>Delivery</b>	ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps us to refine our priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the wider Australian public.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2019-20	Delivery in line with the ACIAR 10 Year Strategy 2018-2027 of: <ul style="list-style-type: none"> <li>• Bilateral country research partnerships through ten research programs</li> <li>• Multilateral research collaborations and co-investment with development partners through the Global Program</li> <li>• Capacity building programs targeted to agricultural researchers in partner countries</li> </ul>	Through case studies (quantitative and qualitative), mid- and end-project reviews, long-term adoption studies and impact pathway analyses, ACIAR will measure the extent to which these performance criteria are: <ul style="list-style-type: none"> <li>• Achieved</li> <li>• On track</li> <li>• Not on track</li> </ul>
2020-21	Delivery of programs in line with the ACIAR 10-Year Strategy 2018–2027: <ul style="list-style-type: none"> <li>• global research collaborations</li> <li>• bilateral and regional research projects through 10 research programs</li> <li>• scientific and policy capacity building activities</li> </ul>	Through annual project progress reports, mid- and end-project reviews, long-term adoption studies and impact pathway analyses, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these criteria are: <ul style="list-style-type: none"> <li>• exceeding expectations</li> <li>• meeting expectations</li> <li>• not meetings expectations</li> </ul>
2021-22 and beyond	As per 2020-21	As per 2020-21
<b>Purpose</b>	To contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific region through more productive and sustainable agriculture emerging from collaborative international research.	

## Section 3: Budgeted financial statements

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

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Differences between entity resourcing and financial statements**

There are no differences between the resource information presented in the Budget papers and in ACIAR's portfolio Budget Statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Departmental financial statements**

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

##### **Budgeted departmental comprehensive income statement**

The total budgeted revenue from government in 2020-21 is \$9.4 million as shown in Table 3.1.

The Income Statement shows a budgeted deficit in 2020-21 of \$0.6 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

##### **Budgeted departmental balance sheet**

The statement discloses the estimated end of year financial position for ACIAR. ACIAR's budgeted net asset position of \$3.2 million at the end of 2020-21 represents a decrease of \$0.7 million from the 2019-20 estimate actual in table 3.2. This is mainly due to the variation between capital program funding (\$0.3 million) and estimated depreciation expense (\$0.6 million).

**Departmental statement of changes in equity – summary of movement**

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

Total equity at the end of 2020-21 is estimated to be \$3.2 million, a decrease of \$0.8 million mainly due to the variation between capital program funding (\$0.3 million) and estimated depreciation expense (\$0.6 million).

**Budgeted departmental statement of cashflows**

This statement shows the extent and nature of cash flows as a result of ACIAR's operating, investing and financing activities. ACIAR's cash balance at the end of 2020-21 is estimated to be \$0.01 million.

**Departmental capital budget statement**

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

**Departmental statements of asset movements**

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

**Schedule of administered activity**

In 2020-21 ACIAR will receive administered appropriation of \$87.4 million for programs administered on behalf of the government. The expenditure is for 'International Development Assistance'.

**Schedule of budgeted assets and liabilities administered on behalf of government**

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

Total administered assets and liabilities for 2020-2021 are estimated at \$2.6 million and \$8.6 million respectively.

**Schedule of budgeted administered cash flows**

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

## 3.2. Budgeted financial statements tables

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,510	7,223	7,347	7,568	7,710
Suppliers	2,961	3,813	3,279	2,877	2,773
Grants					
Depreciation and amortisation (a)	1,410	1,427	1,443	1,408	1,266
Finance costs	80	80	72	65	58
Other expenses	1	-	-	-	-
<b>Total expenses</b>	<b>11,962</b>	<b>12,543</b>	<b>12,141</b>	<b>11,918</b>	<b>11,807</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	656	838	369	91	44
Other	1,575	1,728	1,805	1,895	1,944
<b>Total own-source revenue</b>	<b>2,231</b>	<b>2,566</b>	<b>2,174</b>	<b>1,986</b>	<b>1,988</b>
<b>Gains</b>					
Sale of assets	12	-	-	-	-
<b>Total gains</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>2,243</b>	<b>2,566</b>	<b>2,174</b>	<b>1,986</b>	<b>1,988</b>
<b>Net (cost of)/contribution by services</b>	<b>(9,719)</b>	<b>(9,977)</b>	<b>(9,967)</b>	<b>(9,932)</b>	<b>(9,819)</b>
Revenue from Government	9,312	9,352	9,334	9,341	9,377
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(407)</b>	<b>(625)</b>	<b>(633)</b>	<b>(591)</b>	<b>(442)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(407)</b>	<b>(625)</b>	<b>(633)</b>	<b>(591)</b>	<b>(442)</b>

Table continued on the following page.

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

**Note: Impact of net cash appropriation arrangements**

	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>319</b>	<b>101</b>	<b>150</b>	<b>212</b>	<b>232</b>
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	610	627	643	675	631
less: depreciation/amortisation expenses for ROU assets (b)	800	800	800	733	635
add: Principal repayments on leased assets (b)	684	701	660	605	592
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(407)</b>	<b>(625)</b>	<b>(633)</b>	<b>(591)</b>	<b>(442)</b>

Prepared on Australian Accounting Standards basis.

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



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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	12	12	12	12	12
Trade and other receivables	3,499	3,600	3,750	3,962	4,194
<b>Total financial assets</b>	<b>3,511</b>	<b>3,612</b>	<b>3,762</b>	<b>3,974</b>	<b>4,206</b>
<b>Non-financial assets</b>					
Land and buildings	7,453	6,517	5,577	4,700	3,952
Property, plant and equipment	819	647	493	339	229
Intangibles	1,537	1,463	1,359	1,227	1,065
Other non-financial assets	71	31	31	31	31
<b>Total non-financial assets</b>	<b>9,880</b>	<b>8,658</b>	<b>7,460</b>	<b>6,297</b>	<b>5,277</b>
<b>Total assets</b>	<b>13,391</b>	<b>12,270</b>	<b>11,222</b>	<b>10,271</b>	<b>9,483</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	209	209	249	249	249
Other payables	204	164	124	124	124
<b>Total payables</b>	<b>413</b>	<b>373</b>	<b>373</b>	<b>373</b>	<b>373</b>
<b>Interest bearing liabilities</b>					
Loans					
Leases	6,592	5,891	5,231	4,626	4,034
<b>Total interest bearing liabilities</b>	<b>6,592</b>	<b>5,891</b>	<b>5,231</b>	<b>4,626</b>	<b>4,034</b>
<b>Provisions</b>					
Employee provisions	1,913	1,913	1,913	1,913	1,913
Other provisions	518	518	518	518	518
<b>Total provisions</b>	<b>2,431</b>	<b>2,431</b>	<b>2,431</b>	<b>2,431</b>	<b>2,431</b>
<b>Total liabilities</b>	<b>9,436</b>	<b>8,695</b>	<b>8,035</b>	<b>7,430</b>	<b>6,838</b>
<b>Net assets</b>	<b>3,955</b>	<b>3,575</b>	<b>3,187</b>	<b>2,841</b>	<b>2,645</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,836	3,081	3,326	3,571	3,817
Reserves	231	231	231	231	231
Retained surplus (accumulated deficit)	888	263	(370)	(961)	(1,403)
<b>Total parent entity interest</b>	<b>3,955</b>	<b>3,575</b>	<b>3,187</b>	<b>2,841</b>	<b>2,645</b>
<b>Total equity</b>	<b>3,955</b>	<b>3,575</b>	<b>3,187</b>	<b>2,841</b>	<b>2,645</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	888	231	2,836	3,955
<b>Adjusted opening balance</b>	<b>888</b>	<b>231</b>	<b>2,836</b>	<b>3,955</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(625)	-	-	(625)
<b>Total comprehensive income</b>	<b>(625)</b>	<b>-</b>	<b>-</b>	<b>(625)</b>
of which:				
Attributable to the Australian Government	(625)	-	-	(625)
Departmental Capital Budget (DCB)	-	-	245	245
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>245</b>
<b>Estimated closing balance as at 30 June 2021</b>	<b>263</b>	<b>231</b>	<b>3,081</b>	<b>3,575</b>
<b>Closing balance attributable to the Australian Government</b>	<b>263</b>	<b>231</b>	<b>3,081</b>	<b>3,575</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,083	9,251	9,184	9,129	9,145
Sale of goods and rendering of services	2,196	2,534	2,142	1,954	1,956
Net GST received	348	-	-	-	-
<b>Total cash received</b>	<b>11,627</b>	<b>11,785</b>	<b>11,326</b>	<b>11,083</b>	<b>11,101</b>
<b>Cash used</b>					
Employees	7,108	7,223	7,347	7,568	7,710
Suppliers	3,254	3,781	3,247	2,845	2,741
Net GST paid	348	-	-	-	-
Interest payments on lease liability	80	80	72	65	58
<b>Total cash used</b>	<b>10,790</b>	<b>11,084</b>	<b>10,666</b>	<b>10,478</b>	<b>10,509</b>
<b>Net cash from/(used by) operating activities</b>	<b>837</b>	<b>701</b>	<b>660</b>	<b>605</b>	<b>592</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	33	-	-	-	-
<b>Total cash received</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	429	245	245	245	246
<b>Total cash used</b>	<b>429</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>246</b>
<b>Net cash from/(used by) investing activities</b>	<b>(396)</b>	<b>(245)</b>	<b>(245)</b>	<b>(245)</b>	<b>(246)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	243	245	245	245	246
<b>Total cash received</b>	<b>243</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>246</b>
<b>Cash used</b>					
Principal payments on lease liability	684	701	660	605	592
<b>Total cash used</b>	<b>684</b>	<b>701</b>	<b>660</b>	<b>605</b>	<b>592</b>
<b>Net cash from/(used by) financing activities</b>	<b>(441)</b>	<b>(456)</b>	<b>(415)</b>	<b>(360)</b>	<b>(346)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	12	12	12	12	12
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	243	245	245	245	246
<b>Total new capital appropriations</b>	<b>243</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>246</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	243	245	245	245	246
<b>TOTAL</b>	<b>243</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>246</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	243	245	245	245	246
<b>Total cash used to acquire assets</b>	<b>243</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>246</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

**Table 3.6: Statement of asset movements (Budget year 2020-21)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2020</b>				
Gross book value	792	819	2,082	3,693
Gross book value - ROU assets	7,461	-	-	7,461
Accumulated depreciation/ amortisation and impairment	-	-	(545)	(545)
Accumulated depreciation/amortisation and impairment - ROU assets	(800)	-	-	(800)
<b>Opening net book balance</b>	<b>7,453</b>	<b>819</b>	<b>1,537</b>	<b>9,809</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	20	75	150	245
<b>Total additions</b>	<b>20</b>	<b>75</b>	<b>150</b>	<b>245</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(156)	(247)	(224)	(627)
Depreciation/amortisation on ROU assets	(800)	-	-	(800)
<b>Total other movements</b>	<b>(956)</b>	<b>(247)</b>	<b>(224)</b>	<b>(1,427)</b>
<b>As at 30 June 2021</b>				
Gross book value	812	894	2,232	3,938
Gross book value - ROU assets	7,461	-	-	7,461
Accumulated depreciation/ amortisation and impairment	(156)	(247)	(769)	(1,172)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,600)	-	-	(1,600)
<b>Closing net book balance</b>	<b>6,517</b>	<b>647</b>	<b>1,463</b>	<b>8,627</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,039	4,302	4,371	4,437	4,526
Suppliers	100,148	96,665	86,147	84,443	85,638
<b>Total expenses administered on behalf of Government</b>	<b>104,187</b>	<b>100,967</b>	<b>90,518</b>	<b>88,880</b>	<b>90,164</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	12,941	9,677	3,324	436	200
<b>Total non-taxation revenue</b>	<b>12,941</b>	<b>9,677</b>	<b>3,324</b>	<b>436</b>	<b>200</b>
<b>Total comprehensive income/(loss)</b>	<b>91,246</b>	<b>91,290</b>	<b>87,194</b>	<b>88,444</b>	<b>89,964</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	7,519	2,062	1,372	1,449	1,449
Taxation receivables	499	499	499	499	499
Trade and other receivables	10	10	10	10	10
<b>Total financial assets</b>	<b>8,028</b>	<b>2,571</b>	<b>1,881</b>	<b>1,958</b>	<b>1,958</b>
<b>Non-financial assets</b>					
Other non-financial assets	26	26	26	26	26
<b>Total non-financial assets</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Total assets administered on behalf of Government</b>	<b>8,054</b>	<b>2,597</b>	<b>1,907</b>	<b>1,984</b>	<b>1,984</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,830	1,830	1,830	1,830	1,830
Other payables	7,914	6,401	5,711	5,788	5,788
<b>Total payables</b>	<b>9,744</b>	<b>8,231</b>	<b>7,541</b>	<b>7,618</b>	<b>7,618</b>
<b>Provisions</b>					
Employee provisions	345	345	345	345	345
<b>Total provisions</b>	<b>345</b>	<b>345</b>	<b>345</b>	<b>345</b>	<b>345</b>
<b>Total liabilities administered on behalf of Government</b>	<b>10,089</b>	<b>8,576</b>	<b>7,886</b>	<b>7,963</b>	<b>7,963</b>
<b>Net assets/(liabilities)</b>	<b>(2,035)</b>	<b>(5,979)</b>	<b>(5,979)</b>	<b>(5,979)</b>	<b>(5,979)</b>

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	5,811	5,000	5,000	5,000	5,000
Other	11,829	8,164	2,634	513	200
<b>Total cash received</b>	<b>17,640</b>	<b>13,164</b>	<b>7,634</b>	<b>5,513</b>	<b>5,200</b>
<b>Cash used</b>					
Suppliers	101,287	96,665	86,147	84,443	85,638
Net GST paid	5,811	5,000	5,000	5,000	5,000
Employees	3,509	4,242	4,310	4,375	4,462
Other	-	60	61	62	64
<b>Total cash used</b>	<b>110,607</b>	<b>105,967</b>	<b>95,518</b>	<b>93,880</b>	<b>95,164</b>
<b>Net cash from/(used by) operating activities</b>	<b>(92,967)</b>	<b>(92,803)</b>	<b>(87,884)</b>	<b>(88,367)</b>	<b>(89,964)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(92,967)</b>	<b>(92,803)</b>	<b>(87,884)</b>	<b>(88,367)</b>	<b>(89,964)</b>
Cash and cash equivalents at beginning of reporting period	8,861	7,519	2,062	1,372	1,449
Cash from Official Public Account for:					
- Appropriations	98,677	87,346	87,194	88,444	89,964
<b>Total cash from Official Public Account</b>	<b>98,677</b>	<b>87,346</b>	<b>87,194</b>	<b>88,444</b>	<b>89,964</b>
Cash to Official Public Account for:					
- Appropriations	(7,052)	-	-	-	-
Total cash to Official Public Account	(7,052)	-	-	-	-
<b>Cash and cash equivalents at end of reporting period</b>	<b>7,519</b>	<b>2,062</b>	<b>1,372</b>	<b>1,449</b>	<b>1,449</b>

Prepared on Australian Accounting Standards basis.