

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.

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

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

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

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

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

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

These objectives are consistent with the ACIAR purpose under the enabling legislation and reflect the Australian Government's policy imperatives articulated in the *Partnerships for Recovery* strategy.

Around 65 per cent of our research expenditure is implemented through bilateral arrangements between ACIAR and partner countries in the Indo-Pacific region. In 2021-22, 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 Agriculture Research Centres (CGIAR). ACIAR represents Australia on the CGIAR System Council, and Australians occupy a disproportionate number of leadership positions across the CGIAR network. ACIAR will strengthen its regional research support to other multilateral institutions, including the Pacific Community, the Asia-Pacific Association of Agricultural Research Institutions, and the World Vegetable Centre to promote and support collaborative research initiatives that progress our six strategic objectives.

In 2021-22, the COVID-19 pandemic will continue to 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 towards 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 ACIAR for its operations and to deliver programs and services on behalf of the Government.

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' 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 2021-22 as at Budget May 2021

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	3,472	3,000
Departmental appropriation (c)	9,352	9,362
s74 External Revenue (d)	838	369
Departmental capital budget (e)	245	246
Total departmental annual appropriations	13,907	12,977
Total departmental resourcing	13,907	12,977

Table 1.1: ACIAR resource statement — Budget estimates for 2021-22 as at Budget May 2021 (continued)

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,896	2,000
Outcome 1	87,346	91,191
Total administered annual appropriations	90,242	93,191
Special accounts (d)		
Opening balance	8,851	7,508
Appropriation receipts	11,460	8,348
Total special account receipts	20,311	15,856
Total administered resourcing	110,553	109,047
Total resourcing for ACIAR	124,460	122,024
Average staffing level (number)	78	78

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

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

(a) Appropriation Bill (No. 1) 2021-22.

(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 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 a complete picture of an entity's planned and actual performance.

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/Annual-Report-2019-20>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Program 1.1: International Agricultural Research and Development					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	87,346	91,191	90,671	92,865	94,815
Special accounts	13,804	3,138	527	200	200
Administered total	101,150	94,329	91,198	93,065	95,015
Departmental expenses					
Departmental appropriation	9,352	9,362	9,407	9,443	9,470
s74 External Revenue (a)	838	369	91	44	44
Expenses not requiring appropriation in the Budget year (b)	1,459	1,475	1,440	1,298	1,259
Departmental total	11,649	11,206	10,938	10,785	10,773
Total expenses for program 1.1	112,799	105,535	102,136	103,850	105,788
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	87,346	91,191	90,671	92,865	94,815
Special accounts	13,804	3,138	527	200	200
Administered total	101,150	94,329	91,198	93,065	95,015
Departmental appropriation	9,352	9,362	9,407	9,443	9,470
s74 External Revenue (a)	838	369	91	44	44
Expenses not requiring appropriation in the Budget year (b)	1,459	1,475	1,440	1,298	1,259
Departmental total	11,649	11,206	10,938	10,785	10,773
Total expenses for Outcome 1	112,799	105,535	102,136	103,850	105,788
	2020-21	2021-22			
Average staffing level (number)	78	78			

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

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

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

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships		
Program 1 – International agricultural research for development for more productive and sustainable agriculture		
Delivery	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.	
Performance information		
Year	Performance criteria (a)	Actual Achievement/Targets
2020-21	Delivery of programs in line with the <i>ACIAR 10-Year Strategy 2018-2027</i> : <ul style="list-style-type: none">• global research collaborations• bilateral and regional research projects through 10 research programs• scientific and policy capacity building activities.	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">• exceeding expectations• meeting expectations• not meetings expectations
2021-22	As per 2020-21	As per 2020-21
2022-23 and beyond	As per 2020-21	As per 2020-21
Purpose	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 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

Budgeted departmental comprehensive income statement

The total budgeted revenue from government in 2021-22 is \$9.36 million, which represents an increase of \$0.01 million in appropriations from 2020-21 as shown in Table 3.1. The increase is primarily attributable to parameter adjustments for overseas and domestic inflation.

The Income Statement shows a budgeted deficit in 2021-22 of \$0.78 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

Budgeted departmental balance sheet

The statement discloses the estimated end of year financial position for ACIAR. The ACIAR budgeted net asset position of \$2.94 million at the end of 2021-22 represents a decrease of \$0.54 million from the 2020-21 estimate actual in Table 3.2. This is mainly due to the variation between capital program funding (\$0.25 million) and estimated depreciation expense (\$0.64 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 2021-22 is estimated to be \$2.94 million, a decrease of \$0.54 million mainly due to the variation between capital program funding (\$0.25 million) and estimated depreciation expense (\$0.64 million).

Budgeted departmental statement of cashflows

This statement shows the extent and nature of cash flows as a result of the ACIAR operating, investing and financing activities. The ACIAR cash balance at the end of 2021-22 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 2021-22, ACIAR will receive administered appropriation of \$91.19 million for programs administered on behalf of the Government. The expenditure is for 'Official Development Assistance'.

Schedule of budgeted assets and liabilities administered on behalf of government

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

Total administered assets and liabilities for 2021-22 are estimated at \$1.91 million and \$4.10 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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	7,223	7,347	7,568	7,710	8,030
Suppliers	3,913	3,456	3,154	3,070	2,864
Depreciation and amortisation (a)	1,427	1,443	1,408	1,266	1,227
Finance costs	80	72	65	58	44
Other expenses	1	1	1	1	1
Total expenses	12,644	12,319	12,196	12,105	12,166
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	838	369	91	44	44
Other	1,728	1,805	1,895	1,944	2,032
Total own-source revenue	2,566	2,174	1,986	1,988	2,076
Total own-source income	2,566	2,174	1,986	1,988	2,076
Net (cost of)/contribution by services	(10,078)	(10,145)	(10,210)	(10,117)	(10,090)
Revenue from Government	9,352	9,362	9,407	9,443	9,470
Surplus/(deficit) attributable to the Australian Government	(726)	(783)	(803)	(674)	(620)
Total comprehensive income/(loss) attributable to the Australian Government	(726)	(783)	(803)	(674)	(620)

Table continued on the next page

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

Note: Impact of net cash appropriation arrangements

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	-	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	(627)	(643)	(675)	(631)	(614)
less: depreciation/amortisation expenses for ROU assets (b)	(800)	(800)	(733)	(635)	(613)
add: Principal repayments on leased assets (b)	701	660	605	592	607
Total comprehensive income/(loss) - as per the statement of comprehensive income	(726)	(783)	(803)	(674)	(620)

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) Accounts for Leases applied under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	12	12	12	12	12
Trade and other receivables	3,499	3,499	3,499	3,499	3,498
Total financial assets	3,511	3,511	3,511	3,511	3,510
Non-financial assets					
Buildings	6,517	5,577	4,700	3,952	3,234
Plant and equipment	647	494	342	234	159
Intangibles	1,463	1,359	1,227	1,065	880
Other non-financial assets	31	31	31	31	31
Total non-financial assets	8,658	7,461	6,300	5,282	4,304
Assets held for sale					
Total assets	12,169	10,972	9,811	8,793	7,814
LIABILITIES					
Payables					
Suppliers	169	169	169	169	169
Other payables	11	11	11	11	11
Total payables	180	180	180	180	180
Interest bearing liabilities					
Loans					
Leases	5,891	5,231	4,626	4,034	3,427
Total interest bearing liabilities	5,891	5,231	4,626	4,034	3,427
Provisions					
Employee provisions	1,913	1,913	1,913	1,913	1,913
Other provisions	711	711	711	711	711
Total provisions	2,624	2,624	2,624	2,624	2,624
Total liabilities	8,695	8,035	7,430	6,838	6,231
Net assets	3,474	2,937	2,381	1,955	1,583
EQUITY*					
Parent entity interest					
Contributed equity	3,081	3,327	3,574	3,822	4,071
Reserves	231	231	231	231	231
Retained surplus (accumulated deficit)	162	(621)	(1,424)	(2,098)	(2,718)
Total parent entity interest	3,474	2,937	2,381	1,955	1,584
Total equity	3,474	2,937	2,381	1,955	1,584

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 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	162	231	3,081	3,474
Adjusted opening balance	162	231	3,081	3,474
Comprehensive income				
Surplus/(deficit) for the period	(783)	-	-	(783)
Total comprehensive income	(783)	-	-	(783)
of which:				
Attributable to the Australian Government	(783)	-	-	(783)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	246	246
Sub-total transactions with owners	-	-	246	246
Estimated closing balance as at 30 June 2022	(621)	231	3,327	2,937
Closing balance attributable to the Australian Government	(621)	231	3,327	2,937

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,352	9,362	9,407	9,443	9,470
Sale of goods and rendering of services	838	369	91	44	44
Other	1,696	1,773	1,863	1,912	2,000
Total cash received	11,886	11,504	11,361	11,399	11,514
Cash used					
Employees	7,223	7,347	7,568	7,710	8,030
Suppliers	3,882	3,425	3,123	3,039	2,833
Interest payments on lease liability	80	72	65	58	44
Total cash used	11,185	10,844	10,756	10,807	10,907
Net cash from/(used by) operating activities	701	660	605	592	607
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	245	246	247	248	249
Total cash used	245	246	247	248	249
Net cash from/(used by) investing activities	(245)	(246)	(247)	(248)	(249)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	245	246	247	248	249
Total cash received	245	246	247	248	249
Cash used					
Principal payments on lease liability	701	660	605	592	607
Total cash used	701	660	605	592	607
Net cash from/(used by) financing activities	(456)	(414)	(358)	(344)	(358)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	12	12	12	12	12
Cash and cash equivalents at the end of the reporting period	12	12	12	12	12

Prepared on Australian Accounting Standards basis.

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	245	246	247	248	249
Total new capital appropriations	245	246	247	248	249
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation -					
DCB (a)	245	246	247	248	249
TOTAL	245	246	247	248	249
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	245	246	247	248	249
Total cash used to acquire assets	245	246	247	248	249

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	812	893	2,232	3,937
Gross book value - ROU assets	7,461	-	-	7,461
Accumulated depreciation/ amortisation and impairment	(156)	(246)	(769)	(1,171)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,600)	-	-	(1,600)
Opening net book balance	6,517	647	1,463	8,627
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	20	76	150	246
Total additions	20	76	150	246
Other movements				
Depreciation/amortisation expense	(160)	(229)	(254)	(643)
Depreciation/amortisation on ROU assets	(800)			(800)
As at 30 June 2022				
Gross book value	832	969	2,382	4,183
Gross book value - ROU assets	7,461	-	-	7,461
Accumulated depreciation/ amortisation and impairment	(316)	(475)	(1,023)	(1,814)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,400)	-	-	(2,400)
Closing net book balance	5,577	494	1,359	7,430

Prepared on Australian Accounting Standards basis.

- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021-22 for depreciation/amortisation expenses, Departmental Capital Budgets or other operational expenses.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES					
Employee benefits	4,302	4,371	4,437	4,526	4,680
Suppliers	93,327	89,693	86,670	88,539	90,335
Total expenses administered on behalf of Government	97,629	94,064	91,107	93,065	95,015
Non-taxation revenue					
Sale of goods and rendering of services	9,677	3,324	436	200	200
Total non-taxation revenue	9,677	3,324	436	200	200
Total own-source revenue administered on behalf of Government	9,677	3,324	436	200	200
Total own-sourced income administered on behalf of Government	9,677	3,324	436	200	200
Net (cost of)/contribution by services	87,952	90,740	90,671	92,865	94,815
Total comprehensive income/(loss)	87,952	90,740	90,671	92,865	94,815

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,062	1,372	1,449	1,449	1,449
Taxation receivables	499	499	499	499	499
Trade and other receivables	10	10	10	10	10
Total financial assets	2,571	1,881	1,958	1,958	1,958
Non-financial assets					
Other non-financial assets	26	26	26	26	26
Total non-financial assets	26	26	26	26	26
Total assets administered on behalf of Government	2,597	1,907	1,984	1,984	1,984
LIABILITIES					
Payables					
Suppliers	1,830	1,830	1,830	1,830	1,830
Other payables	3,000	1,859	1,936	1,936	1,936
Total payables	4,830	3,689	3,766	3,766	3,766
Provisions					
Employee provisions	408	408	408	408	408
Total provisions	408	408	408	408	408
Total liabilities administered on behalf of Government	5,238	4,097	4,174	4,174	4,174
Net assets/(liabilities)	(2,641)	(2,190)	(2,190)	(2,190)	(2,190)

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	4,826	2,183	513	200	200
Total cash received	9,826	7,183	5,513	5,200	5,200
Cash used					
Suppliers	93,327	89,693	86,670	88,539	90,335
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	4,242	4,310	4,375	4,462	4,590
Other	60	61	62	64	90
Total cash used	102,629	99,064	96,107	98,065	100,015
Net cash from/(used by) operating activities	(92,803)	(91,881)	(90,594)	(92,865)	(94,815)
Net increase/(decrease) in cash held	(92,803)	(91,881)	(90,594)	(92,865)	(94,815)
Cash and cash equivalents at beginning of reporting period	7,519	2,062	1,372	1,449	1,449
Cash from Official Public Account for: - Appropriations	87,346	91,191	90,671	92,865	94,815
Total cash from Official Public Account	87,346	91,191	90,671	92,865	94,815
Cash and cash equivalents at end of reporting period	2,062	1,372	1,449	1,449	1,449

Prepared on Australian Accounting Standards basis.