

**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's work aligns closely with Australia's development assistance program, supporting research collaboration while emphasising human capacity building and private sector-led development, targeted at improved livelihoods in agriculture, forestry and fisheries. 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 2022–2023, 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 Center to promote and support collaborative research initiatives that progress our six strategic objectives.

In 2022–23, the COVID-19 pandemic is expected to continue to influence the prioritisation and execution of our activities. ACIAR will continue to target investment towards critical gaps and opportunities, and will adapt its delivery modalities in response to ongoing disruptions and constraints, including 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 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: Australian Centre for International Agricultural Research resource statement — Budget estimates for 2022-23 as at Budget March 2022

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	3,472	3,000
Departmental appropriation (c)	9,362	9,444
s74 External Revenue (d)	2,023	2,113
Departmental capital budget (e)	246	248
Total departmental annual appropriations	<u>15,103</u>	<u>14,805</u>
Total departmental resourcing	15,103	14,805
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,755	2,000
Outcome 1	91,191	92,920
Total administered annual appropriations	<u>93,946</u>	<u>94,920</u>
Special accounts (d)		
Opening balance	8,851	7,508
Appropriation receipts	11,460	8,348
Total special account receipts	<u>20,311</u>	<u>15,856</u>
Total administered resourcing	114,257	110,776
Total resourcing for ACIAR	129,360	125,581
	<u>2021-22</u>	<u>2022-23</u>
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) 2022-23.

(b) Excludes \$0.141m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

(c) Excludes departmental capital budget (DCB).

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

(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 measure 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://www.aciar.gov.au/publication/corporate-publications/corporate-plan-2021-22>.

The most recent annual performance statement can be found at:

<https://www.aciar.gov.au/publication/corporate-publications/annual-report-2020-21>.

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
Programs
<ul style="list-style-type: none"> • Program 1.2 – Official Development Assistance
<p>Contribution to Outcome 1 made by linked programs</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.					
	2021-22	2022-23	2023-24	2024-25	2025-26
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: International Agricultural Research and Development					
Administered expenses					
Ordinary annual services					
(Appropriation Bill No. 1)	91,191	92,920	95,262	97,643	100,279
Special accounts	8,928	8,314	6,041	1,954	120
Administered total	100,119	101,234	101,303	99,597	100,399
Departmental expenses					
Departmental appropriation					
s74 External Revenue (a)	9,362	9,444	9,499	9,563	9,629
Expenses not requiring appropriation in the Budget year (b)					
	1,431	1,274	1,246	1,219	1,179
Departmental total	12,816	12,831	12,907	13,032	13,058
Total expenses for program 1.1	112,935	114,065	114,210	112,629	113,457

Table continued on the next page.

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
(Appropriation Bill No. 1)	91,191	92,920	95,262	97,643	100,279
Special accounts	8,928	8,314	6,041	1,954	120
Administered total	100,119	101,234	101,303	99,597	100,399
Departmental appropriation					
s74 External Revenue (a)	2,023	2,113	2,162	2,250	2,250
Expenses not requiring appropriation in the Budget year (b)					
	1,431	1,274	1,246	1,219	1,179
Departmental total	12,816	12,831	12,907	13,032	13,058
Total expenses for Outcome 1	112,935	114,065	114,210	112,629	113,457
	2021-22	2022-23			
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 measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022–23 Budget measures that have created new programs or materially changed existing programs are provided.

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	
Key Activities	<p>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.</p> <p>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, we deliver programs in line with the ACIAR 10-Year Strategy 2018–2027 through three key activities:</p> <ol style="list-style-type: none"> 1. Global research collaborations 2. Bilateral and regional research projects, and 3. Scientific and policy capacity-building activities.

Table continued on the next page.

Table 2.1.3: Performance measure for Outcome 1 (continued)

Program 1 – International agricultural research for development for more productive and sustainable agriculture (continued)		
Year	Performance measures	Expected Performance Results
Current year 2021-22	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 activities are: <ul style="list-style-type: none"> • exceeding expectations • meeting expectations • not meeting expectations. 	All three key activities meeting or exceeding expectations.
Budget Year 2022-23	As per 2021-22.	All three key activities meeting or exceeding expectations.
Forward Estimates 2023-26	As per 2022-23.	All three key activities meeting or exceeding expectations.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 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 2022–23 is \$9.44 million, which represents an increase of \$0.08 million in appropriations from 2021–22 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 2022–23 of \$0.64 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 \$4.34 million at the end of 2022–23 represents a decrease of \$0.39 million from the 2021–22 estimate actual in Table 3.2. This is mainly due to the variation between capital program funding (\$0.25 million) and estimated depreciation expense (\$0.51 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 2022–23 is estimated to be \$4.34 million, a decrease of \$0.39 million mainly due to the variation between capital program funding (\$0.25 million) and estimated depreciation expense (\$0.51 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 2022–23 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 2022–23, ACIAR will receive administered appropriation of \$92.92 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 2022–23 are estimated at \$2.84 million and \$6.69 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**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	7,447	7,088	7,230	7,550	7,560
Suppliers	3,358	3,673	3,608	3,439	4,439
Depreciation and amortisation (a)	1,397	1,240	1,212	1,185	1,145
Finance costs	72	65	58	44	36
Other expenses	1	1	1	1	-
Total expenses	12,275	12,067	12,109	12,219	13,180
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,773	1,863	1,912	2,000	2,000
Other	403	125	78	78	1,034
Total own-source revenue	2,176	1,988	1,990	2,078	3,034
Total own-source income	2,176	1,988	1,990	2,078	3,034
Net (cost of)/contribution by services	(10,099)	(10,079)	(10,119)	(10,141)	(10,146)
Revenue from Government	9,362	9,444	9,499	9,563	9,629
Surplus/(deficit) attributable to the Australian Government	(737)	(635)	(620)	(578)	(517)
Total comprehensive income/(loss) attributable to the Australian Government	(737)	(635)	(620)	(578)	(517)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(737)	(635)	(620)	(578)	(517)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	600	509	580	572	537
plus: depreciation/amortisation expenses for ROU assets (b)	797	731	632	613	608
less: lease principal repayments (b)	660	605	592	607	628
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	12	12	12	12	12
Trade and other receivables	5,041	5,041	5,041	5,041	5,041
Total financial assets	5,053	5,053	5,053	5,053	5,053
Non-financial assets					
Buildings	5,578	4,717	3,971	3,247	2,524
Plant and equipment	590	515	385	291	270
Intangibles	1,294	1,238	1,152	1,037	889
Other non-financial assets	107	107	107	107	107
Total non-financial assets	7,569	6,577	5,615	4,682	3,790
Assets held for sale					
Total assets	12,622	11,630	10,668	9,735	8,843
LIABILITIES					
Payables					
Suppliers	213	213	213	213	213
Other payables	129	129	129	129	129
Total payables	342	342	342	342	342
Interest bearing liabilities					
Loans					
Leases	5,223	4,618	4,026	3,419	2,791
Total interest bearing liabilities	5,223	4,618	4,026	3,419	2,791
Provisions					
Employee provisions	1,845	1,845	1,845	1,845	1,845
Other provisions	487	487	487	487	487
Total provisions	2,332	2,332	2,332	2,332	2,332
Total liabilities	7,897	7,292	6,700	6,093	5,465
Net assets	4,725	4,338	3,968	3,642	3,378
EQUITY*					
Parent entity interest					
Contributed equity	3,327	3,575	3,825	4,077	4,330
Reserves	353	353	353	353	353
Retained surplus (accumulated deficit)	1,045	410	(210)	(788)	(1,305)
Total parent entity interest	4,725	4,338	3,968	3,642	3,378
Total equity	4,725	4,338	3,968	3,642	3,378

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 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	1,045	353	3,327	4,725
Adjusted opening balance	1,045	353	3,327	4,725
Comprehensive income				
Surplus/(deficit) for the period	(635)	-	-	(635)
Total comprehensive income	(635)	-	-	(635)
of which:				
Attributable to the Australian Government	(635)	-	-	(635)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	248	248
Sub-total transactions with owners	-	-	248	248
Estimated closing balance as at 30 June 2023	410	353	3,575	4,338
Closing balance attributable to the Australian Government	410	353	3,575	4,338

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,362	9,444	9,499	9,563	9,629
Sale of goods and rendering of services	2,023	2,113	2,162	2,250	2,250
Other	369	91	44	44	1,000
Total cash received	11,754	11,648	11,705	11,857	12,879
Cash used					
Employees	7,447	7,088	7,230	7,550	7,560
Suppliers	3,575	3,890	3,825	3,656	4,655
Interest payments on lease liability	72	65	58	44	36
Total cash used	11,094	11,043	11,113	11,250	12,251
Net cash from/(used by) operating activities	660	605	592	607	628
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	246	248	250	252	253
Total cash used	246	248	250	252	253
Net cash from/(used by) investing activities	(246)	(248)	(250)	(252)	(253)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	246	248	250	252	253
Total cash received	246	248	250	252	253
Cash used					
Principal payments on lease liability	660	605	592	607	628
Total cash used	660	605	592	607	628
Net cash from/(used by) financing activities	(414)	(357)	(342)	(355)	(375)
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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	246	248	250	252	253
Total new capital appropriations	246	248	250	252	253
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	246	248	250	252	253
TOTAL	246	248	250	252	253
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	246	248	250	252	253
Total cash used to acquire assets	246	248	250	252	253

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	683	850	2,232	3,765
Gross book value - ROU assets	7,450	-	-	7,450
Accumulated depreciation/ amortisation and impairment	(161)	(260)	(938)	(1,359)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,394)	-	-	(2,394)
Opening net book balance	5,578	590	1,294	7,462
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	20	77	151	248
Total additions	20	77	151	248
Other movements				
Depreciation/amortisation expense	(150)	(152)	(207)	(509)
Depreciation/amortisation on ROU assets	(731)			(731)
As at 30 June 2023				
Gross book value	703	927	2,383	4,013
Gross book value - ROU assets	7,450	-	-	7,450
Accumulated depreciation/ amortisation and impairment	(311)	(412)	(1,145)	(1,868)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,125)	-	-	(3,125)
Closing net book balance	4,717	515	1,238	6,470

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	4,556	4,622	4,711	4,845	4,935
Suppliers	95,112	96,612	96,592	94,752	95,464
Total expenses administered on behalf of Government	99,668	101,234	101,303	99,597	100,399
Non-taxation revenue					
Sale of goods and rendering of services	8,928	8,314	6,041	1,954	120
Total non-taxation revenue	8,928	8,314	6,041	1,954	120
Total own-source revenue administered on behalf of Government	8,928	8,314	6,041	1,954	120
Total own-sourced income administered on behalf of Government	8,928	8,314	6,041	1,954	120
Net (cost of)/contribution by services	90,740	92,920	95,262	97,643	100,279
Total comprehensive income/(loss)	90,740	92,920	95,262	97,643	100,279

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,008	1,664	1,000	1,239	2,239
Taxation receivables	1,052	1,052	1,052	1,052	1,052
Trade and other receivables	108	108	108	108	108
Total financial assets	4,168	2,824	2,160	2,399	3,399
Non-financial assets					
Other non-financial assets	16	16	16	16	16
Total non-financial assets	16	16	16	16	16
Total assets administered on behalf of Government	4,184	2,840	2,176	2,415	3,415
LIABILITIES					
Payables					
Suppliers	3,932	3,932	3,932	3,932	3,932
Other payables	3,593	2,249	1,585	1,824	2,824
Total payables	7,525	6,181	5,517	5,756	6,756
Provisions					
Employee provisions	511	511	511	511	511
Total provisions	511	511	511	511	511
Total liabilities administered on behalf of Government	8,036	6,692	6,028	6,267	7,267
Net assets/(liabilities)	(3,852)	(3,852)	(3,852)	(3,852)	(3,852)

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	2,235	6,970	5,377	2,193	1,120
Total cash received	7,235	11,970	10,377	7,193	6,120
Cash used					
Suppliers	95,112	96,612	96,592	94,752	95,464
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	4,205	4,270	4,357	4,465	4,535
Other	351	352	354	380	400
Total cash used	104,668	106,234	106,303	104,597	105,399
Net cash from/(used by) operating activities	(97,433)	(94,264)	(95,926)	(97,404)	(99,279)
Net increase/(decrease) in cash held	(97,433)	(94,264)	(95,926)	(97,404)	(99,279)
Cash and cash equivalents at beginning of reporting period	9,250	3,008	1,664	1,000	1,239
Cash from Official Public Account for: - Appropriations	91,191	92,920	95,262	97,643	100,279
Total cash from Official Public Account	91,191	92,920	95,262	97,643	100,279
Cash and cash equivalents at end of reporting period	3,008	1,664	1,000	1,239	2,239

Prepared on Australian Accounting Standards basis.