Portfolio Additional Estimates Statements 2023–24

INFRASTRUCTURE, TRANSPORT, REGIONAL dEVELOPMENT, COMMUNICATIONS AND THE ARTS PORTFOLIO

Explanations of Additional Estimates 2023–24

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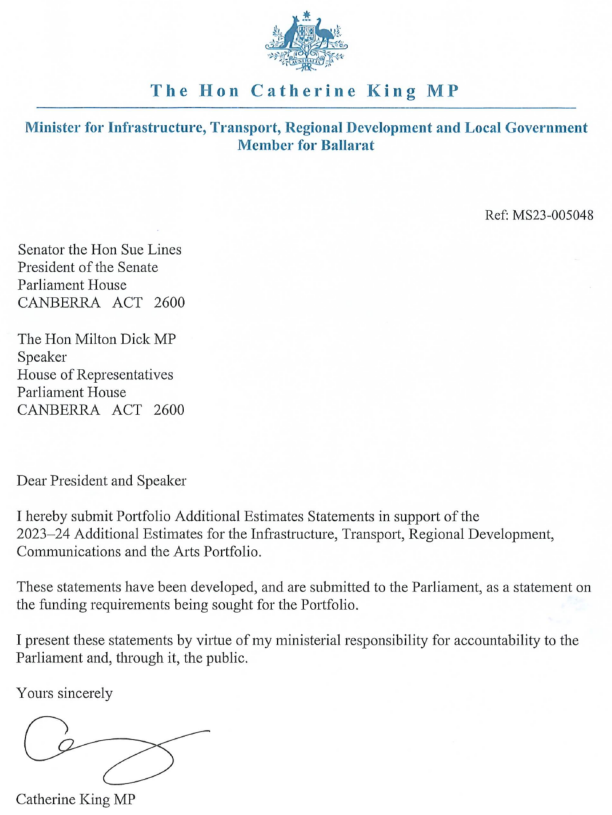
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#### Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

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

#### Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Infrastructure, Transport, Regional Development, Communications and the Arts on (02) 6274 7111.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](file://mercury.network/dfs/groups/FMG/FRACM/Reporting%20and%20Resourcing/BRF/Reporting/BdgPap/2.%20PAES/3.5%20PAES%202019-20/www.budget.gov.au).

User Guide  
to the  
Portfolio Additional  
Estimate Statements

User Guide

The purpose of the 2023–24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)* 2023–2024. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

**Commonwealth Performance Framework**Key components of relevant publications

Portfolio Budget Statements (May)   
*Portfolio based*

Corporate Plan  
(August)  
*Entity based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs**  
undertaken by other Commonwealth  
entities.

Provides high level performance  
information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective  
performance information for proposed new budget measures that require **a new program** or **significantly change an existing program**.

**Primary planning document** of a  
Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion  
of **risk**.

Explains how the entity’s **performance** will be **measured** and **assessed**.

Annual Performance Statement (October following year) *Entity based*

Included in the Commonwealth entity’s Annual Report. Focuses on **recent  
performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity’s  
performance results**.

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Portfolio Overview

Portfolio Overview

**Ministers and portfolio responsibilities**

There are seven Ministers with responsibility for the Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio:

* The Hon Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government
* The Hon Michelle Rowland MP, Minister for Communications
* The Hon Tony Burke MP, Minister for the Arts
* The Hon Madeleine King MP, Minister for Northern Australia
* The Hon Kristy McBain MP, Minister for Regional Development, Local Government and Territories
* Senator the Hon Carol Brown, Assistant Minister for Infrastructure and Transport
* Senator the Hon Anthony Chisholm, Assistant Minister for Regional Development.

The Infrastructure, Transport, Regional Development, Communications and the

Arts Portfolio comprises the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) and 30 other entities at the time of producing the 2023-24 Budget. This was reduced to 29 other entities from   
1 July 2023.

Following the 2023-24 Budget release, the following changes occurred to the Portfolio Structure:

* From 1 July 2023, Australia Council will be known as Creative Australia.
* Creative Partnerships Australia (CPA) ceased and its functions transferred to Australia Council (Creative Australia) from 1 July 2023.
* From 12 June 2023 the National Faster Rail Authority (NFRA) ceased and the majority of its functions transferred to the High Speed Rail Authority established on 13 June 2023 in accordance with the *High Speed Rail Authority Act 2022.*

Following these changes, the Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio comprises the Department and 29 other entities as outlined below:

* Airservices Australia
* Australian Broadcasting Corporation (ABC)
* Australian Communications and Media Authority (ACMA)
* Australian Film, Television and Radio School (AFTRS)
* Australian Maritime Safety Authority (AMSA)
* Australian National Maritime Museum (ANMM)
* Australian Postal Corporation (Australia Post)
* Australian Rail Track Corporation Limited (ARTC)
* Australian Transport Safety Bureau (ATSB)
* Bundanon Trust
* Civil Aviation Safety Authority (CASA)
* Creative Australia (formerly Australia Council)
* High Speed Rail Authority (HSRA)
* Infrastructure Australia (IA)
* National Archives of Australia (National Archives)
* National Capital Authority (NCA)
* National Film and Sound Archive of Australia (NFSA)
* National Gallery of Australia (the National Gallery)
* National Intermodal Corporation Limited (National Intermodal)
* National Library of Australia (NLA)
* National Museum of Australia (NMA)
* National Portrait Gallery of Australia (NPGA)
* National Transport Commission (NTC)
* NBN Co Limited (NBN Co)
* Northern Australia Infrastructure Facility (NAIF)
* Old Parliament House (OPH)
* Screen Australia
* Special Broadcasting Service Corporation (SBS)
* WSA Co Limited (WSA Co).

Airservices Australia; Australia Post; ARTC; Bundanon Trust; National Intermodal; NBN Co; and WSA Co do not appear in the 2023-24 Portfolio Additional Estimates Statements as these entities do not receive direct funding through annual appropriation acts.

A full outline of Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Overview can be found in the 2023–24 PB Statements.

A summary of the changes for 2023-24 reflected through the 2023-24 Additional Estimates appropriations for the Portfolio follows, with details relating to the additional funding being contained within the relevant agency chapter:

* The Department — a net increase in funding of $135.2 million through Appropriation Bill (No. 3) and $266.3 million through Appropriation Bill (No. 4).
* ACMA — an increase in funding of $6.7 million through Appropriation   
  Bill (No. 3).
* AMSA — an increase in funding of $3.5 million through Appropriation Bill (No. 3).
* ANMM — an increase in funding of $1.1 million through Appropriation   
  Bill (No. 4).
* HSRA — an increase in funding of $23.8 million through Appropriation   
  Bill (No. 3).
* NGA — an increase in funding of $1.0 million through Appropriation Bill (No. 4).
* NLA — an increase in funding of $1.5 million through Appropriation Bill (No. 4)
* NMA — an increase in funding of $2.0 million through Appropriation Bill (No. 4).
* NTC — an increase in funding of $2.4 million through Appropriation Bill (No. 3).
* OPH — an increase in funding of $0.5 million through Appropriation Bill (No. 4).

Additionally, the administrative function in relation to assessing cultural organisations for deductible gift recipient status transferred from the Department to the Australian Taxation Office, effective from 1 January 2024.

A summary of the Portfolio structure is at Figure 1. Further detail about the responsibilities of each agency appears in individual agency chapters of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts   
PB Statements. For Creative Australia was published under the agency’s previous name Australia Council in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes

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| **Minister for Infrastructure, Transport, Regional Development and  Local Government**  The Hon Catherine King MP |

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| **Minister for Communications**  The Hon Michelle Rowland MP |

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| **Minister for the Arts**  The Hon Tony Burke MP |

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| **Minister for Northern Australia**  The Hon Madeleine King MP |

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| **Minister for Regional Development, Local Government and Territories**  The Hon Kristy McBain MP |

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| **Assistant Minister for Infrastructure and Transport**  Senator the Hon Carol Brown |

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| **Assistant Minister for Regional Development**  Senator the Hon Anthony Chisholm |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **Department of Infrastructure, Transport, Regional Development, Communications and the Arts**  Secretary: Mr Jim Betts  **Outcome 1:**  Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure  **Outcome 2:**  An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations  **Outcome 3:**  Strengthening the sustainability, capacity and diversity of Australia’s cities and regions including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance  **Outcome 4:**  Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories  **Outcome 5:**  Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services  **Outcome 6:**  Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression |

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| **Airservices Australia**  Chair: Mr John Weber  Chief Executive Officer: Mr Jason Harfield  **Mission:**  Provide air navigation and aviation rescue fire-fighting services for the aviation industry and community |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **Australian Broadcasting Corporation**  Chair: Ms Ita Buttrose AC OBE  Managing Director: Mr David Anderson  **Outcome 1:**  Informed, educated and entertained audiences—throughout Australia and overseas—through innovative and comprehensive media and related services |

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| --- |
| **Australian Communications and Media Authority**  Chair and Agency Head: Ms Nerida O’Loughlin PSM  Deputy Chair and Chief Executive Officer: Ms Creina Chapman  **Outcome 1:**  A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice |

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| **Australian Film, Television and Radio School**  Chair: Ms Debra Richards  Chief Executive Officer: Dr Nell Greenwood  **Outcome 1:**  Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training and research |

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| **Australian Maritime Safety Authority**  Chair: Capt. Jeanine Drummond  Chief Executive Officer: Mr Mick Kinley  **Outcome 1:**  Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination |

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| **Australian National Maritime Museum**  Chair: Mr John Mullen AM  Director and Chief Executive Officer: Ms Daryl Karp AM  **Outcome 1:**  Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **Australian Postal Corporation**  Chairperson: Ms Siobhan McKenna  Group Chief Executive Officer and Managing Director: Mr Paul Graham  **Mission:**  Australia Post is required by law to provide a letter service which is reasonably accessible to all people in Australia, including a uniform price for a standard postal article carried by ordinary post within Australia |

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| **Australian Rail Track Corporation Limited**  Chair: Mr Peter Duncan AM  Managing Director and Chief Executive Officer: Mr Wayne Johnson  **Mission:**  To improve Australia’s productivity by making rail the mode of choice in the national logistics chain |

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| **Australian Transport Safety Bureau**  Chief Commissioner and Chief Executive Officer: Mr Angus Mitchell  **Outcome 1:**  Improved transport safety in Australia including through: independent 'no blame' investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action |

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| **Bundanon Trust**  Chair: Mr Samuel Edwards  Chief Executive Officer: Ms Rachel Kent  **Mission:**  To operate the Bundanon properties as a centre for creative arts and education, to support the development of arts practice across all disciplines and to enable public access to the arts and to the landscape |

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| **Civil Aviation Safety Authority**  Chair: Air Chief Marshal (Ret) Mark Binskin AC  Chief Executive Officer: Ms Pip Spence PSM  **Outcome 1:**  Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **Creative Australia(a)**  Chair: Mr Robert Morgan  Chief Executive Officer: Mr Adrian Collette AM  **Outcome 1:**  Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad |

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| **High Speed Rail Authority**  Chair: Ms Jill Rossouw  Chief Executive Officer: Mr Timothy Parker  **Outcome 1:**  Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia’s long-term rail investment |

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| **Infrastructure Australia**  Chair: Ms Gabrielle Trainor AO  Chief Executive Officer: Mr Adam Copp  **Outcome 1:**  Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation |

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| **National Archives of Australia**  Chair: Dr Denver Beanland AM  Director-General: Mr Simon Froude  **Outcome 1:**  To promote the creation, management and preservation of authentic, reliable and usable Commonwealth records and to facilitate Australians’ access to the archival resources of the Commonwealth |

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| **National Capital Authority**  Chair: Mr Terry Weber  Chief Executive Officer: Ms Sally Barnes  **Outcome 1:**  To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance |

1. Formerly Australia Council

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **National Film and Sound Archive of Australia**  Chair: Ms Caroline Elliott  Chief Executive Officer: Mr Patrick McIntyre  **Outcome 1:**  Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance |

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| **National Gallery of Australia**  Chair: Mr Ryan Stokes AO  Chief Executive Officer: Mr Nick Mitzevich  **Outcome 1:**  Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally |

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| **National Intermodal Corporation Limited**  Chair: Ms Erin Flaherty  Chief Executive Officer: Mr James Baulderstone  **Mission:**  Develop and operate an interconnected network of state-of-the-art open access intermodal precincts across Australia |

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| **National Library of Australia**  Chair: The Hon Dr Brett Mason  Director-General: Dr Marie-Louise Ayres  **Outcome 1:**  Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material |

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| --- |
| **National Museum of Australia**  Chair: Mr Ben Maguire AM  Acting Director: Ms Katherine McMahon  **Outcome 1:**  Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collections and providing access through public programs and exhibitions |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **National Portrait Gallery of Australia**  Chair: Mrs Penny Fowler  Director: Ms Bree Pickering  **Outcome 1:**  Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection |

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| **National Transport Commission**  Chair and Ordinary Member: Ms Carolyn Walsh  Chief Executive Officer: Mr Michael Hopkins  **Outcome 1:**  Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport |

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| **NBN Co Limited**  Chair: Ms Kate McKenzie  Chief Executive Officer: Mr Stephen Rue  **Mission:**  To lift the digital capability of Australia, allowing Australians to have access to a fast broadband network, at least cost to taxpayers |

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| --- |
| **Northern Australia Infrastructure Facility**  Chair: Ms Tracey Hayes  Chief Executive Officer: Mr Craig Doyle  **Outcome 1:**  Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments |

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| **Old Parliament House**  Chair: Mr Barrie Cassidy  Executive Director and CEO: Ms Stephanie Bull  **Outcome 1:**  An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs |

**Figure 1: Infrastructure, Transport, Regional Development, Communications and the Arts portfolio structure and outcomes (continued)**

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| **Screen Australia**  Chair: Mr Nicholas Moore  Chief Executive Officer: Ms Deirdre Brennan  **Outcome 1:**  Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product |

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| **Special Broadcasting Service Corporation**  Chair: Mr George Savvides AM  Managing Director: Mr James Taylor  **Outcome 1:**  Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia’s multicultural society |

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| --- |
| **WSA Co Limited**  Chair: Mr Paul O’Sullivan  Chief Executive Officer: Mr Simon Hickey  **Mission:**  Develop and operate Sydney’s new major airport, Western Sydney International (Nancy-Bird Walton) Airport |

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Additional Estimates Statements

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

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Department of Infrastructure, Transport, Regional Development, Communications and the Arts

Section 1: Entity overview and resources

1.1 Strategic direction statement

The work of the Department of Infrastructure, Transport, Regional Development, Communications and the Arts touches the lives of every Australian, every day. The Department has a national footprint with our people working in Canberra and across all States and Territories. We have a truly national perspective in our vision to connect Australians, enrich our communities and empower our regions.

The Portfolio Additional Estimates Statements showcase how we plan to deliver across one of the most diverse portfolios in the Australian Public Service. We are supporting the Australian Government’s reform and recovery agenda. We will deliver through respectful and meaningful engagement across all levels of government, working closely with our seven Ministers, 29 portfolio entities (from 1 July 2023), communities, and key industry stakeholders.

Our nation building projects support economic and social development, disaster resilience and recovery, and create long-term productivity benefits for producers, businesses and communities. The Department’s work with each transport sector connects Australians safely to the world and each other. To set the scene for future growth and development we will deliver on the government’s commitments to the National Rail Action Plan, Heavy Vehicle Law Reform, an Aviation White Paper and a Maritime Strategic Fleet.

Our portfolio will play a significant role in supporting the Government to reach its emissions reduction targets and achieve net zero, including reducing emissions in the transport and infrastructure sectors, increasing resilience of our communities and supporting our regions in the transition from fossil fuels. We have supported the publication of the Government’s National Electric Vehicle Strategy (NEVS) that provides a comprehensive national framework for the widescale uptake of electric vehicles. The Strategy will guide future investment to increase electric vehicle uptake. The Minister for Infrastructure, Transport, Regional Development and Local Government is also giving consideration to the design of the New Vehicle Efficiency Standard for new light vehicles.

Our work in Australia’s cities, regions, and territories connects and empowers communities, improves productivity and liveability, and seeks to lift living standards. We will continue to develop, implement, and coordinate policies and programs that support sustainable economic development, and provide a foundation for resilient communities. This includes developing a new National Urban Policy, and delivering the Urban Precincts and Partnerships program and Thriving Suburbs program that will support priority community infrastructure in urban and suburban communities, complementing the regional Precincts and Partnerships and Growing Regions programs already announced by Government. We will continue to support strong governance frameworks for Australia’s territories, and deliver services to support those communities, working with state government partners. We will also support the Government’s Northern Australia agenda, including through refreshing the Northern Australia White Paper.

Communications service accessibility is essential to an inclusive and prosperous society. We will continue to work towards affordable and reliable communications and postal services across the country through appropriate regulatory reform as well as investment in digital connectivity in regional and rural Australia including overseeing improvements to NBN fixed wireless services. We support the Government with policies to keep Australians safe when using communications services and by taking appropriate steps to strengthen on democracy by tackling misinformation and disinformation. The availability of digital communication services continues to disrupt and challenge Australia’s media sector. We work with industry and Government to support sustainable Australian media services, including the National Broadcasters.

Our work in the arts is changing the trajectory of the creative sector, to deliver new momentum so that Australia’s artists and arts workers, organisations and audiences thrive and grow, and our arts, culture and cultural heritage are positioned as central to Australia’s future. *Revive: a place for every story*, a story for every place - Australia’s National Cultural Policy for the next five years is our flagship commitment to the arts and is the strategic framework for contributing to whole-of-Government outcomes including health, education, social cohesion, community resilience, tourism and regional development. To support this work, we are working closely with the arts and cultural sector and governments at all levels, including the newly established Creative Australia (formerly the Australia Council for the Arts), Screen Australia, our national cultural institutions and arts training organisations.

*Revive* is structured around five interconnected pillars, which are:

* First Nations First: Recognising and respecting the crucial place of First Nations stories at the centre of Australia’s arts and culture.
* A Place for Every Story: Reflecting the breadth of our stories and the contribution of all Australians as the creators of culture.
* Centrality of the Artist: Supporting the artist as worker and celebrating artists as creators.
* Strong Cultural Infrastructure: Providing support across the spectrum of institutions which sustain our arts, culture and heritage.
* Engaging the Audience: Making sure our stories connect with people at home and abroad.

Across government and the arts portfolio, actions have and are being delivered under all five pillars.

Under the Closing the Gap National Agreement, we are supporting portfolio Ministers to achieve three Socio-Economic Targets(a) (9b. Community Infrastructure,   
16. Language and 17. Digital Inclusion) and we are implementing the four Priority Reforms that aim to change the way governments work with Aboriginal and Torres Strait Islander people, communities and organisations. To enable the Department to deliver on our Closing the Gap targets and implement the Priority Reforms, we are progressing initiatives that align with the Department’s Innovate Reconciliation Action Plan (RAP) and Cultural Capability activities.

We will continue to support the Government in delivering its infrastructure reform to ensure that investment in land transport infrastructure focuses on nationally significant projects that deliver for all Australians, consistent with the Government’s Infrastructure Policy Statement released in November 2023. We will monitor our progress, measure and deliver through our five purposes, which are:

* **Transport Connectivity**  
  Supporting an efficient, sustainable, competitive, accessible, safe and secure transport system through infrastructure investment
* **Regional development**  
  Improving living standards and facilitating economic growth in cities and regions
* **Territories**  
  Providing governance frameworks and services to support communities in the territories
* **Communications Connectivity**  
  Enabling people in Australia to connect to effective, safe communications services. Enabling investment in communications technologies, for inclusiveness and sustainable economic growth
* **Creativity and culture**  
  Supporting sustainable and inclusive creative and cultural sectors, and protecting and promoting Australian content and culture.

We work with people across the Department and our portfolio entities to deliver our programs, projects and services in the major infrastructure, transport, communications and arts sectors, supporting our regions, cities and territories.

For more information on our strategic direction and performance, please refer to our Corporate Plan, online at:

<https://www.infrastructure.gov.au/about-us/corporate-reporting/2023-27-corporate-plan>

1. Further information available at: https://www.closingthegap.gov.au/national-agreement.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Infrastructure, Transport, Regional Development, Communications and the Arts at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation  2022-23 $'000 | Estimate as at Budget  2023-24 $'000 | Proposed Additional Estimates  2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available(b) | 173,089 | 106,524 | - | 106,524 |
| Departmental appropriation(c) | 430,192 | 455,618 | 9,281 | 464,899 |
| s74 External Revenue(d) | 22,853 | 10,726 | - | 10,726 |
| Departmental capital budget(e) | 12,456 | 21,900 | 766 | 22,666 |
| Total departmental annual appropriations | 638,590 | 594,768 | 10,047 | 604,815 |
| Special accounts |  |  |  |  |
| Opening balance | 7,680 | 6,280 | 1,028 | 7,308 |
| Appropriation receipts | 4,046 | 4,752 | - | 4,752 |
| Non-appropriation receipts | 5,407 | 3,680 | - | 3,680 |
| Total special accounts | 17,133 | 14,712 | 1,028 | 15,740 |
| less departmental appropriations drawn from annual/special appropriations and credited to special accounts | (4,046) | (4,752) | - | (4,752) |
| **Total departmental resourcing** | **651,677** | **604,728** | **11,075** | **615,803** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available(b) | 2,963,777 | 2,792,367 | - | 2,792,367 |
| Outcome 1 | 225,435 | 43,798 | 41,355 | 85,153 |
| Outcome 2 | 336,927 | 387,135 | 17,931 | 405,066 |
| Outcome 3 | 784,113 | 916,527 | (11,738) | 904,789 |
| Outcome 4 | 245,704 | 202,547 | 42,336 | 244,883 |
| Outcome 5 | 310,319 | 411,782 | (10,118) | 401,664 |
| Outcome 6 | 294,977 | 291,850 | 15 | 291,865 |
| Administered capital budget(f) | 39,244 | 26,991 | 10,000 | 36,991 |
| Payments to corporate entities(g) | 2,160,653 | 2,318,735 | 29,687 | 2,348,422 |

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Additional Estimates for   
2023–24 as at February 2024 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation  2022-23 $'000 | Estimate as at Budget  2023-24 $'000 | Proposed Additional Estimates  2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| Annual appropriations - other services - non-operating(h) |  |  |  |  |
| Prior year appropriations available(b) | 2,224,046 | 3,453,884 | - | 3,453,884 |
| Administered assets and liabilities(h) | 3,829,129 | 3,228,475 | 260,596 | 3,489,071 |
| Payments to corporate entities(g) | 43,371 | 72,384 | 6,096 | 78,480 |
| Annual appropriations - other services - specific payments to States, ACT, NT and local government(h) |  |  |  |  |
| Outcome 1(i) | 490,881 | 485,306 | - | 485,306 |
| Outcome 3(j) | 669,330 | 369,610 | 5,736 | 375,346 |
| Total administered annual appropriations | 14,617,906 | 15,001,392 | 391,896 | 15,393,288 |
| Total administered special appropriations(k) | 4,738,251 | 4,375,125 | (3,218,563) | 1,156,562 |
| Special accounts(k)(l) |  |  |  |  |
| Opening balance | 49,066 | 58,123 | 6,237 | 64,360 |
| Appropriation receipts(m) | 96,454 | 96,454 | - | 96,454 |
| Non-appropriation receipts | 266,277 | 251,457 | - | 251,457 |
| Total special account receipts | 411,797 | 406,034 | 6,237 | 412,271 |
| less administered appropriations drawn from annual/special appropriations and credited to special accounts | (96,454) | (327,723) | - | (327,723) |
| less payments to corporate entities from annual/special appropriations | (2,447,700) | (2,617,370) | (35,783) | (2,653,153) |
| **Total administered resourcing** | **17,223,800** | **16,837,458** | **(2,856,213)** | **13,981,245** |
| **Total resourcing for the Department** | **17,875,477** | **17,442,186** | **(2,845,138)** | **14,597,048** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 1,811 | 2,043 |

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications and the Arts resource statement — Additional Estimates for   
2023–24 as at February 2024 (continued)

**Third party payments from and on behalf of other entities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation  2022-23 $'000 | Estimate as at Budget  2023-24 $'000 | Proposed Additional Estimates  2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| Payments made on behalf of another entity (as disclosed in the respective entity's resource statement) |  |  |  |  |
| Payments made by other entities on behalf of the Department (disclosed above) |  |  |  |  |
| Services Australia(n) | 237,689 | 236,651 | - | 236,651 |
| Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above) |  |  |  |  |
| Australian Transport Safety Bureau | 60 | 60 | - | 60 |
| Payments made to corporate entities within the Portfolio |  |  |  |  |
| Australian Broadcasting Corporation | 1,107,158 | 1,137,568 | - | 1,137,568 |
| Australian Film, Television and Radio School | 22,997 | 24,283 | - | 24,283 |
| Australian Maritime Safety Authority | 223,903 | 235,233 | 3,452 | 238,685 |
| Australian National Maritime Museum | 25,734 | 29,824 | 1,100 | 30,924 |
| Creative Australia | 220,531 | 257,974 | - | 257,974 |
| Civil Aviation Safety Authority | 206,219 | 197,446 | - | 197,446 |
| High Speed Rail Authority(o) | - | 5,424 | 23,807 | 29,231 |
| Infrastructure Australia | 12,524 | 12,961 | - | 12,961 |
| National Film and Sound Archive of Australia | 38,107 | 47,083 | - | 47,083 |
| National Gallery of Australia | 65,088 | 93,821 | 996 | 94,817 |
| National Library of Australia | 70,639 | 92,791 | 1,500 | 94,291 |
| National Museum of Australia | 52,860 | 62,606 | 2,000 | 64,606 |
| National Portrait Gallery of Australia | 12,809 | 18,853 | - | 18,853 |
| National Transport Commission | 4,427 | 4,605 | 2,428 | 7,033 |
| Northern Australia Infrastructure Facility | 20,681 | 21,295 | - | 21,295 |
| Old Parliament House | 19,384 | 27,774 | 500 | 28,274 |
| Screen Australia | 27,834 | 12,890 | - | 12,890 |
| Special Broadcasting Service Corporation | 316,805 | 334,939 | - | 334,939 |
| **Total payments to corporate entities** | **2,447,700** | **2,617,370** | **35,783** | **2,653,153** |

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

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

1. Appropriation Act (No. 1) 2023-24 and Appropriation Bill (No. 3) 2023-24*.*
2. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Excludes Departmental Capital Budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'*.*
6. Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
7. 'Corporate entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the PGPA Act.
8. Appropriation Act (No. 2) 2023-24 and Appropriation Bill (No. 4) 2023-24.
9. Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2 and No.4) 2023-24. Outcome 1 – Program 1.1: Infrastructure Investment includes the Roads to Recovery program under the Roads to Recovery Funding Conditions 2014. Information on the terms and conditions can be found in the determination, Roads to Recovery funding Conditions 2014 at:ahttps://investment.infrastructure.gov.au/resources-funding-recipients/roads-recovery-funding-conditions. For state splits please refer to Budget Paper 3 2023-24.
10. Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2023-24. Outcome 3 – Program 3.1: Regional Development includes the Drought Communities Programme and Program 3.2: Local Government includes Local Roads and Community Infrastructure. For state splits please refer Budget Paper 3 2023-24 at https://budget.gov.au/2023-24/content/bp3/index.htm.
11. For further information on special accounts, please refer to Table 3.1. Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, for example annual appropriations, special appropriations and special accounts.
12. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.
13. Amounts credited to the special accounts from annual and special appropriations.
14. Payments relate to the Tasmanian Freight Equalisation Scheme and the Bass Strait Passenger Vehicle Equalisation Scheme administered items.
15. This reflects the establishment of the High Speed Rail Authority under the *High Speed Rail Authority Act 2022* (HSRA Act), passed on 24 November 2022.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications and the Arts 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Receipt measures** |  |  |  |  |  |
| Supporting Transport Priorities | 2.3 |  |  |  |  |
| Administered receipts |  | - | 17,267 | 17,756 | 15,583 |
| **Total** |  | **-** | **17,267** | **17,756** | **15,583** |
| **Total receipt measures** |  |  |  |  |  |
| Administered |  | - | 17,267 | 17,756 | 15,583 |
| **Total** |  | **-** | **17,267** | **17,756** | **15,583** |
|  |  |  |  |  |  |
| **Payment measures** |  |  |  |  |  |
| 2023-30 Australian Cyber Security Strategy(a) | 5.2 |  |  |  |  |
| Departmental payments |  | 963 | 998 | 1,322 | 1,038 |
| **Total** |  | **963** | **998** | **1,322** | **1,038** |
| Australia-France Enhanced Bilateral Relations(b) | 6.1 |  |  |  |  |
| Departmental payments |  | 378 | 388 | 305 | 123 |
| **Total** |  | **378** | **388** | **305** | **123** |
| Building a Better Future Through Considered Infrastructure Investment | 1.1 |  |  |  |  |
| Administered payments |  | 41,355 | 150,645 | 300,000 | 450,000 |
| **Total** |  | **41,355** | **150,645** | **300,000** | **450,000** |
| Communications campaign - New Vehicle Efficiency Standard | 2.1,2.4 |  |  |  |  |
| Administered payments |  | 9,713 | - | - | - |
| Departmental payments |  | 287 | - | - | - |
| **Total** |  | **10,000** | **-** | **-** | **-** |
| Enabling Border Services at Western Sydney International Airport | 2.3 |  |  |  |  |
| Administered payments |  | 10,000 | 5,600 | - | - |
| **Total** |  | **10,000** | **5,600** | **-** | **-** |
| Funding for Territories(c) | 4.1,4.2 |  |  |  |  |
| Administered payments |  | 1,755 | nfp | nfp | nfp |
| Departmental payments |  | 171 | nfp | nfp | nfp |
| **Total** |  | **1,926** | **nfp** | **nfp** | **nfp** |
| Investing in Our Communities and Priority Community Infrastructure | 3.1 |  |  |  |  |
| Administered payments |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| Increasing Housing Supply(d) | 3.5 |  |  |  |  |
| Departmental payments |  | 3,725 | 3,670 | - | - |
| **Total** |  | **3,725** | **3,670** | **-** | **-** |
| National Cultural Policy - additional support | 6.1,6.2 |  |  |  |  |
| Administered payments |  | (173) | (317) | (328) | (335) |
| Departmental payments |  | 173 | 317 | 328 | 335 |
| **Total** |  | **-** | **-** | **-** | **-** |

Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications and the Arts 2023–24 measures since the Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| Supporting Connectivity, Media and Communications(b) | 5.1,5.2 |  |  |  |  |
| Administered payments |  | nfp | nfp | (20,172) | - |
| Departmental payments |  | nfp | nfp | 172 | - |
| **Total** |  | **nfp** | **nfp** | **(20,000)** | **-** |
| Supporting Transport Priorities | 2.3,2.4 |  |  |  |  |
| Departmental payments |  | 4,232 | 27,473 | 27,339 | 20,729 |
| **Total** |  | **4,232** | **27,473** | **27,339** | **20,729** |
| Working with the Australian Critical Minerals Industry to Unlock Investment in Enabling Infrastructure(e) | 3.4 |  |  |  |  |
| Administered payments |  | - | - | - | - |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 62,650 | 155,928 | 279,500 | 449,665 |
| Departmental |  | 9,929 | 32,846 | 29,466 | 22,225 |
| **Total(b)** |  | **72,579** | **188,774** | **308,966** | **471,890** |

Prepared on a Government Financial Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio.
2. The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure appears in the Foreign Affairs and Trade 2023-24 PAES.
3. 'nfp' figures are not for publication due to commercial sensitivities are not included in totals.
4. The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the 2023-24 MYEFO under the Treasury portfolio.
5. The lead entity for this measure is the Department of Industry, Science and Resources. The full measure description and package details appear in the 2023-24 MYEFO under the Industry, Science and Resources portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Building a Better Future Through Considered Infrastructure Investment measure | 1.1 | 41,355 | 150,645 | 300,000 | 450,000 |
| Movement of Funds | 1.1 | 55,670 | (323,199) | (750,159) | 385,284 |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **97,025** | **(172,554)** | **(450,159)** | **835,284** |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Changes in Parameters | 1.2 | - | 60 | 179 | 171 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **-** | **60** | **179** | **171** |
| **Total net impact on appropriations for Outcome 1** |  | **97,025** | **(172,494)** | **(449,980)** | **835,455** |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Communications Campaign - New Vehicle Efficiency Standard | 2.1 | 9,713 | - | - | - |
| Enabling Border Services at Western Sydney International Airport | 2.3 | 270,000 | 70,000 | - | - |
| Movement of Funds | 2.3 | 39,789 | 211,066 | 20,119 | (131,718) |
| Changes in Parameters | 2.1,2.3 | - | 135 | 105 | 109 |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Other Variations |  |  |  |  |  |
| *Australian Maritime Safety Authority Act 1990* | 2.1 | (1,320) | (2,193) | (1,896) | (2,215) |
| *Aviation Fuel Revenues (Special Appropriation) Act 1988* | 2.3 | 34,700 | 36,295 | 36,799 | 40,027 |
| **Net impact on appropriations for Outcome 2 (administered)** |  | **352,882** | **315,303** | **55,127** | **(93,797)** |

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Communications Campaign - New Vehicle Efficiency Standard | 2.4 | 287 | - | - | - |
| Supporting Transport Priorities | 2.4 | 4,232 | 27,473 | 27,339 | 20,729 |
| Movement of Funds | 2.4 | 700 |  |  |  |
| Changes in Parameters | 2.4 | - | 110 | 324 | 290 |
| **Net impact on appropriations for Outcome 2 (departmental)** |  | **5,219** | **27,583** | **27,663** | **21,019** |
| **Total net impact on appropriations for Outcome 2** |  | **358,101** | **342,886** | **82,790** | **(72,778)** |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Investing in Our Communities and Priority Community Infrastructure | 3.1 | - | - | - | - |
| Working with the Australian Critical Minerals Industry to Unlock Investment in Enabling Infrastructure | 3.4 | - | - | - | - |
| Movement of Funds | 3.1 to 3.4 | 726,583 | 146,301 | - | - |
| Changes in Parameters | 3.1 | - | 21 | 43 | 44 |
| Other Variations | 3.1,3.4 | (11,488) | 3,500 | 4,000 | - |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Other Variations |  |  |  |  |  |
| Local Government (Financial Assistance) Act 1995 | 3.2 | (3,097,768) | 29,733 | 37,862 | 40,432 |
| Northern Australia Infrastructure Facility Act 2016 | 3.4 | (171,589) | (486,340) | (228,149) | 249,769 |
| **Net impact on appropriations for Outcome 3 (administered)** |  | **(2,554,262)** | **(306,785)** | **(186,244)** | **290,245** |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Working with the Australian Critical Minerals Industry to Unlock Investment in Enabling Infrastructure | 3.5 | - | - | - | - |
| Increasing Housing Supply measure | 3.5 | 3,725 | 3,670 | - | - |
| Changes in Parameters | 3.5 | - | 71 | 177 | 146 |
| **Net impact on appropriations for Outcome 3 (departmental)** |  | **3,725** | **3,741** | **177** | **146** |
| **Total net impact on appropriations for Outcome 3** |  | **(2,550,537)** | **(303,044)** | **(186,067)** | **290,391** |

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 4** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Funding for Territories measure(a) | 4.1 | 1,755 | nfp | nfp | nfp |
| Movement of Funds | 4.1 | 9,785 | 6,913 | 2,015 | 3,893 |
| Changes in Parameters | 4.1 | - | 608 | 770 | 829 |
| Demand driven program variations | 4.1 | 41,177 | - | - | - |
| **Net impact on appropriations for Outcome 4 (administered)** |  | **52,717** | **7,521** | **2,785** | **4,722** |
| **Outcome 4** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Funding for Territories measure(a) | 4.2 | 171 | nfp | nfp | nfp |
| Changes in Parameters | 4.2 | - | 30 | 89 | 87 |
| **Net impact on appropriations for Outcome 4 (departmental)** |  | **171** | **30** | **89** | **87** |
| **Total net impact on appropriations for Outcome 4** |  | **52,888** | **7,551** | **2,874** | **4,809** |
| **Outcome 5** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Supporting Connectivity, Media and Communications(a) | 5.1 | nfp | nfp | (20,172) | - |
| Movement of Funds | 5.1 | (57,154) | 88,434 | 66,876 | 8,000 |
| Changes in Parameters | 5.1 | - | 44 | 87 | 90 |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Public Interest Telecommunications Services Special Account |  |  |  |  |  |
| Supporting Connectivity, Media and Communications(a) | 5.1 | nfp | nfp | - | - |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **(57,154)** | **88,478** | **46,791** | **8,090** |
| **Outcome 5** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Supporting Connectivity, Media and Communications(a) | 5.2 | nfp | nfp | 172 | - |
| 2023-30 Australian Cyber Security Strategy | 5.2 | 963 | 998 | 1,322 | 1,038 |
| Changes in Parameters | 5.2 | - | 69 | 121 | 115 |
| **Net impact on appropriations for Outcome 5 (departmental)** |  | **963** | **1,067** | **1,615** | **1,153** |
| **Total net impact on appropriations for Outcome 5** |  | **(56,191)** | **89,545** | **48,406** | **9,243** |

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
|  |  |  |  |  |  |
| **Outcome 6** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - additional support | 6.1 | (173) | (317) | (328) | (355) |
| Movement of Funds | 6.1 | (257) | 745 | 745 | 746 |
| Changes in Parameters | 6.1 | - | 140 | 278 | 284 |
| Other Variations | 6.1 | 15 | - | - | - |
| **Net impact on appropriations for Outcome 6 (administered)** |  | **(415)** | **568** | **695** | **675** |
| **Outcome 6** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Australia-France Enhanced Bilateral Relations | 6.2 | 378 | 388 | 305 | 123 |
| National Cultural Policy - additional support | 6.2 | 173 | 317 | 328 | 335 |
| Changes in Parameters | 6.2 | - | 48 | 96 | 98 |
| Other Variations | 6.2 | (71) | - | - | - |
| **Net impact on appropriations for Outcome 6 (departmental)** |  | **480** | **753** | **729** | **556** |
| **Total net impact on appropriations for Outcome 6** |  | **65** | **1,321** | **1,424** | **1,231** |

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

1. ‘nfp’ figures are not for publication due to commercial sensitivities and are not included in totals.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Infrastructure, Transport, Regional Development, Communications and the Arts through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure | 225,435 | 43,798 | 85,153 | 41,355 | - |
| **Outcome 2** |  |  |  |  |  |
| An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations | 336,927 | 387,135 | 415,066 | 27,931 | - |
| **Outcome 3** |  |  |  |  |  |
| Strengthening the sustainability, capacity and diversity of Australia’s cities and regions, including northern Australia including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance | 784,113 | 902,289 | 904,789 | 2,500 | - |
| **Outcome 4** |  |  |  |  |  |
| Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories | 284,380 | 227,780 | 270,116 | 42,336 | - |
| **Outcome 5** |  |  |  |  |  |
| Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services | 308,055 | 391,364 | 401,664 | 10,300 | - |
| **Outcome 6** |  |  |  |  |  |
| Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression | 298,591 | 293,435 | 293,450 | 15 | - |
| **Total administered** | **2,237,501** | **2,245,801** | **2,370,238** | **124,437** | **-** |

Table 1.4: Appropriation Bill (No. 3) 2023–2024 (continued)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | 2022-23 Available $'000 | | 2023-24 Budget $'000 | | 2023-24 Revised $'000 | | Additional Estimates $'000 | | Reduced Estimates $'000 |
| **Departmental programs** |  | |  | |  | |  | |  | |
| **Outcome 1** |  | |  | |  | |  | |  | |
| Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure | 87,807 | | 81,698 | | 81,698 | | - | | - | |
| **Outcome 2** |  | |  | |  | |  | |  | |
| An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations | 103,870 | | 136,686 | | 141,905 | | 5,219 | | - | |
| **Outcome 3** |  | |  | |  | |  | |  | |
| Strengthening the sustainability, capacity and diversity of Australia’s cities and regions, including northern Australia including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance | 79,933 | | 80,220 | | 83,945 | | 3,725 | | - | |
| **Outcome 4** |  | |  | |  | |  | |  | |
| Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories | 32,599 | | 35,169 | | 35,340 | | 171 | | - | |
| **Outcome 5** |  | |  | |  | |  | |  | |
| Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services | 82,677 | | 88,552 | | 89,633 | | 1,081 | | - | |
| **Outcome 6** |  | |  | |  | |  | |  | |
| Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression | 53,926 | | 55,122 | | 55,673 | | 551 | | - | |
| **Total departmental** | **440,812** | | **477,447** | | **488,194** | | **10,747** | | **-** | |
| **Total administered and departmental** | **2,678,313** | | **2,723,248** | | **2,858,432** | | **135,184** | | **-** | |

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Payments to states, ACT, NT and local government** |  |  |  |  |  |
| **Outcome 3** |  |  |  |  |  |
| Strengthening the sustainability, capacity and diversity of Australia’s cities and regions, including northern Australia including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance | 669,330 | 369,610 | 375,346 | 5,736 | **-** |
| **Total payments to states, ACT, NT and local government** | **669,330** | **369,610** | **375,346** | **5,736** | **-** |
| **Non-operating** |  |  |  |  |  |
| Administered assets and liabilities | 3,829,129 | 3,228,475 | 3,489,071 | 260,596 | - |
| **Total non-operating** | **3,829,129** | **3,228,475** | **3,489,071** | **260,596** | - |
| **Total other services** | **4,498,459** | **3,598,085** | **3,864,417** | **266,332** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the Department as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure |

**Linked programs**

There have been no changes to linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**Budgeted expenses for Outcome**

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

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised Budget $'000 | 2024-2 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 1.1: Infrastructure Investment** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 128,343 | 86,525 | 171,128 | 318,287 | 467,097 |
| Other services (Appropriation Act  No. 2 and Bill No. 4) | 357,881 | 485,306 | 499,516 | 499,516 | 499,516 |
| Payments to corporate entities(a) | 12,524 | 42,192 | 68,745 | 21,160 | 13,650 |
| Expenses not requiring appropriation in the Budget year(b) | 7,166 | 242,952 | 74,804 | 4,000 | 2,000 |
| **Total expenses for program 1.1** | **505,914** | **856,975** | **814,193** | **842,963** | **982,263** |
| **Program 1.2: Program Support for Outcome 1** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 63,070 | 79,198 | 61,593 | 61,617 | 58,874 |
| s74 external revenues(c) | 4,205 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(d) | 3,734 | - | - | - | - |
| **Total expenses for program 1.2** | **71,009** | **79,198** | **61,593** | **61,617** | **58,874** |

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised Budget $'000 | 2024-2 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 128,343 | 86,525 | 171,128 | 318,287 | 467,097 |
| Other services (Appropriation Act  No. 2 and Bill No. 4) | 357,881 | 485,306 | 499,516 | 499,516 | 499,516 |
| Payments to corporate entities(a) | 12,524 | 42,192 | 68,745 | 21,160 | 13,650 |
| Expenses not requiring appropriation in the Budget year(b) | 7,166 | 242,952 | 74,804 | 4,000 | 2,000 |
| **Administered total** | **505,914** | **856,975** | **814,193** | **842,963** | **982,263** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 63,070 | 79,198 | 61,593 | 61,617 | 58,874 |
| s74 external revenues(c) | 4,205 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(d) | 3,734 | - | - | - | - |
| **Departmental total** | **71,009** | **79,198** | **61,593** | **61,617** | **58,874** |
| **Total expenses for Outcome 1** | **576,923** | **936,173** | **875,786** | **904,580** | **1,041,137** |
| **Movement of administered funds between years(e)** |  |  |  |  |  |
| Outcome 1: |  |  |  |  |  |
| Program 1.1: Infrastructure Investment | (159,416) | 117,321 | 34,899 | 4,000 | 2,000 |
| **Total movement of administered funds** | **(159,416)** | **117,321** | **34,899** | **4,000** | **2,000** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 330 | 309 |

1. Relates to appropriation for corporate entities provided through the Department.
2. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non–cash expenses.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
4. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
5. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.2.2: Program components of Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 1.1: Infrastructure Investment** | | | | | |
| Administered expenses: |  |  |  |  |  |
| High Speed Rail Authority - Establishment | 4,447 | - | - | - | - |
| Infrastructure Investment Program(a) | - | - | - | - | - |
| Investment and Roads to Recovery | 119,103 | 188,169 | 94,448 | 20,303 | 18,613 |
| Roads to Recovery | 359,361 | 618,066 | 650,000 | 800,000 | 950,000 |
| Regional Australia Level Crossing Program | 2,411 | 8,548 | 1,000 | 1,500 | - |
| Significant Projects Investment Delivery Office Specialised Advice | - | - | - | - | - |
| Supporting National Freight and Supply Chain Priorities – Inland Rail Interface Improvement Program | 8,068 | - | - | - | - |
| Payments to corporate entities(b) |  |  |  |  |  |
| High Speed Rail Authority | - | 29,231 | 55,463 | 7,664 | - |
| Infrastructure Australia | 12,524 | 12,961 | 13,282 | 13,496 | 13,650 |
| **Total expenses for Program 1.1** | **505,914** | **856,975** | **814,193** | **842,963** | **982,263** |

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

1. Excludes expenses relating to payments made to and through the states and territories by the Treasury for the Infrastructure Investment Program (Black Spots Projects, Bridges Renewal Program, Developing Northern Australia (Improving Cattle Supply Chains and Northern Australia Roads), Heavy Vehicle Safety and Productivity Program, Major Projects Business Case Fund, National Rail Program, Rail Investment Component, Road Investment Component, Roads of Strategic Importance and Infrastructure Growth Package (New Investments and Western Sydney Infrastructure Plan) administered items.
2. Relates to appropriation for corporate entities provided through the Department.

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.3 Budgeted expenses and performance for Outcome 2

|  |
| --- |
| Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations |

**Linked programs**

There have been no changes to linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**Budgeted expenses for Outcome 2**

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

Table 2.3.1 Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 2.1: Surface Transport** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3)(a) | 253,104 | 262,248 | 258,195 | 261,385 | 255,871 |
| Special Appropriations |  |  |  |  |  |
| *Australian Maritime Safety Authority Act 1990(b)* | 133,617 | 135,195 | 153,235 | 156,048 | 158,908 |
| *Protection of the Sea (Oil Pollution Compensation Funds) Act 1993* | 22 | 600 | 600 | 600 | 600 |
| Payments to corporate entities(b) | 95,534 | 109,311 | 92,973 | 93,932 | 93,160 |
| **Total expenses for Program 2.1** | **482,277** | **507,354** | **505,003** | **511,965** | **508,539** |
| **Program 2.2: Road Safety** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 10,521 | 13,660 | 18,970 | 18,130 | 3,040 |
| Expenses not requiring appropriation in the Budget year(c) | 641 | - | - | - | - |
| **Total expenses for Program 2.2** | **11,162** | **13,660** | **18,970** | **18,130** | **3,040** |
| **Program 2.3: Air Transport** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 37,549 | 129,734 | 125,349 | 143,829 | 38,884 |
| Payments to corporate entities(b) | 91,155 | 107,602 | 41,536 | 42,171 | 42,969 |
| Special Appropriations |  |  |  |  |  |
| Aviation *Fuel Revenues (Special Appropriation) Act 1988(b)* | 121,665 | 122,800 | 128,000 | 129,000 | 132,500 |
| *RPAS* levy *(Special Appropriation) Act 2020*(b) | 888 | 1,000 | 28,490 | 28,490 | 28,490 |
| Expenses not requiring appropriation in the Budget year(c) | 70,144 | 152,116 | (7,796) | - | - |
| **Total expenses for Program 2.3** | **321,401** | **513,252** | **315,579** | **343,490** | **242,843** |

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 2.4 Program Support for Outcome 2** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 128,048 | 142,041 | 144,092 | 143,074 | 143,841 |
| s74 external revenues(d) | 6,746 | 4,182 | 4,182 | 4,182 | 4,182 |
| Expenses not requiring appropriation in the Budget year(e) | 6,184 | 10,527 | 10,469 | 10,469 | 10,034 |
| **Total expenses for Program 2.4** | **140,978** | **156,750** | **158,743** | **157,725** | **158,057** |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 301,174 | 405,642 | 402,514 | 423,344 | 297,795 |
| Special appropriations | 256,192 | 259,595 | 310,325 | 314,138 | 320,498 |
| Payments to corporate entities(b) | 186,689 | 216,913 | 134,509 | 136,103 | 136,129 |
| Expenses not requiring appropriation in the Budget year(c) | 70,785 | 152,116 | (7,796) | - | - |
| **Administered total** | **814,840** | **1,034,266** | **839,552** | **873,585** | **754,422** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 128,048 | 142,041 | 144,092 | 143,074 | 143,841 |
| s74 external revenues(d) | 6,746 | 4,182 | 4,182 | 4,182 | 4,182 |
| Expenses not requiring appropriation in the Budget year(e) | 6,184 | 10,527 | 10,469 | 10,469 | 10,034 |
| **Departmental total** | **140,978** | **156,750** | **158,743** | **157,725** | **158,057** |
| **Total expenses for Outcome 2** | **955,819** | **1,191,016** | **998,295** | **1,031,310** | **912,479** |
| **Movement of administered funds between years(f)** | | | | | |
| Outcome 2: |  |  |  |  |  |
| Program 2.3: Air Transport | (70,135) | 64,440 | 15,838 | (10,143) | - |
| **Total movement of administered funds** | **(70,135)** | **64,440** | **15,838** | **(10,143)** | **-** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 515 | 589 |

1. The estimates for demand driven programs are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the Government and are not available for alternate uses by the Department.
2. Relates to appropriation for corporate entities provided through the Department.
3. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non–cash expenses.
4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
5. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
6. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.3.2: Program components of Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 2.1: Surface Transport** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Bass Strait Passenger Vehicle Equalisation Scheme(a) | 59,166 | 56,674 | 58,559 | 60,035 | 61,568 |
| Freight and Supply Chain Strategy - Freight Data Hub | 1,903 | 1,914 | - | - | - |
| International Maritime Organization - contribution | 296 | 340 | 357 | 375 | 394 |
| International Transport Forum - contribution | 112 | 122 | 123 | 123 | 123 |
| National Heavy Vehicle Safety Initiatives | 5,604 | 4,370 | 4,492 | 4,591 | 4,680 |
| Real World Testing of Vehicle Efficiency | 3,500 | 3,500 | 3,500 | 3,500 | - |
| Strategic Local Government Asset Assessment Project | 4,000 | 4,000 | 7,500 | 9,050 | 5,350 |
| Tasmanian Freight Equalisation Scheme(a) | 178,523 | 179,977 | 181,969 | 181,969 | 181,969 |
| Tourist and Heritage Operators Rail Safety Regulation | - | 1,638 | 1,695 | 1,742 | 1,787 |
| New Vehicle Efficiency Standard | - | 9,713 | - | - | - |
| Special Appropriations: |  |  |  |  |  |
| *Australian Maritime Safety Authority Act 1990(b)* | 133,617 | 135,195 | 153,235 | 156,048 | 158,908 |
| Protection *of the Sea (Oil Pollution Compensation Funds) Act 1993* | 22 | 600 | 600 | 600 | 600 |
| Payments to corporate entities(b) |  |  |  |  |  |
| Australian Maritime Safety Authority | 90,757 | 102,278 | 86,201 | 87,528 | 87,571 |
| National Transport Commission | 4,777 | 7,033 | 6,772 | 6,404 | 5,589 |
| **Total expenses for Program 2.1** | **482,277** | **507,354** | **505,003** | **511,965** | **508,539** |
| **Components for Program 2.2: Road Safety** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Car Safety Ratings | - | 3,210 | 3,270 | 3,680 | 3,040 |
| Keys2drive | 3,324 | - | - | - | - |
| National Road Safety Action Grants Program | 3,000 | 10,450 | 15,700 | 14,450 | - |
| Road Safety Awareness and Enablers Fund | 794 | - | - | - | - |
| Road Safety Innovation Fund | 4,044 | - | - | - | - |
| **Total expenses for Program 2.2** | **11,162** | **13,660** | **18,970** | **18,130** | **3,040** |

Table 2.3.2: Program components of Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 2.3: Air Transport** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Airport Lessee Companies | 290 | 1,000 | 1,000 | 1,000 | 1,000 |
| Automatic Dependent Surveillance - Broadcast (ADS-B) Rebate Program | 1,087 | 15,000 | - | - | - |
| Emerging Aviation Technologies Programs | 11,016 | 16,689 | 3,359 | - | - |
| Enhanced Regional Security Screening | 24,605 | 10,788 | 8,761 | - | - |
| Gold Coast Airport Contribution | 3,976 | - | - | - | - |
| International Civil Aviation Organization - contribution | 2,091 | 3,269 | 3,449 | 3,449 | 3,449 |
| Hobart Airport Runway | - | 54,000 | 6,000 | - | - |
| Newcastle Airport International Terminal Upgrade | 1,500 | 48,000 | 5,500 | - | - |
| Payment scheme for Airservices Australia's en route charges(a) | 488 | 2,000 | 2,000 | 2,000 | 2,000 |
| PFAS Airports Investigation Program | 28 | 33,840 | 24,861 | 24,161 | 12,861 |
| Regional Airports Program | 20,207 | 35,000 | 18,263 | - | - |
| Regional Aviation Access | 23,849 | 34,779 | 20,906 | 19,492 | 15,825 |
| Western Sydney Airport - preparatory activities | 16,461 | 22,553 | 22,000 | 92,273 | 3,749 |
| Western Sydney International Airport - Detailed Business Case | 1,447 | 3,553 | - | - | - |
| Women in the Aviation Industry | 649 | 1,379 | 1,454 | 1,454 | - |
| Special Appropriations: |  |  |  |  |  |
| Aviation *Fuel Revenues (Special Appropriation) Act 1988*(b) | 121,665 | 122,800 | 128,000 | 129,000 | 132,500 |
| *RPAS levy (Special Appropriation) Act 2020*(b) | 888 | 1,000 | 28,490 | 28,490 | 28,490 |
| Payments to corporate entities(b) |  |  |  |  |  |
| Civil Aviation Safety Authority | 91,155 | 107,602 | 41,536 | 42,171 | 42,969 |
| **Total expenses for Program 2.3** | **321,402** | **513,252** | **315,579** | **343,490** | **242,843** |

1. The estimates for demand driven programs are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the Government and are not available for alternate uses by the Department.
2. Relates to appropriation for corporate entities provided through the Department.

**Performance measure for Outcome 2**

There has been no change to performance measures for Outcome 2 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.4 Budgeted expenses and performance for Outcome 3

|  |
| --- |
| Outcome 3: Strengthening the sustainability, capacity and diversity of Australia’s cities and regions, including northern Australia including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance |

**Linked programs**

There are two changes to the linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

* The first change is the removal of the linkage to the Department of Agriculture, Fisheries and Forestry Program 1.11: Drought programs following completion.
* The second is with regards to the Department of Climate Change, Energy, the Environment and Water with reference to Program 2.6: Management of Hazardous Wastes, Substances and Pollutants being replaced with   
  Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances.

**Budgeted expenses for Outcome 3**

This table shows how much the Department 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 2.4.1 Budgeted expenses for Outcome 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 3.1: Regional development** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 356,875 | 879,258 | 1,034,294 | 1,072,134 | 211,261 |
| Expenses not requiring appropriation in the Budget year(a) | 232,753 | 306,126 | 114,351 | - | - |
| **Total expenses for Program 3.1** | **589,628** | **1,185,384** | **1,148,645** | **1,072,134** | **211,261** |
| **Program 3.2: Local government** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | - | 390 | 279 | 250,000 | - |
| Other services (Appropriation Act No. 2 and Bill No. 4) | 196,850 | 369,610 | 269,721 | 20,000 | - |
| Special Appropriations |  |  |  |  |  |
| *Local Government (Financial Assistance) Act 1995* | 3,944,375 | 8,678 | 3,286,532 | 3,428,839 | 3,569,422 |
| Expenses not requiring appropriation in the Budget year(a) | 316,303 | 431,050 | 42,100 | - | - |
| **Total expenses for Program 3.2** | **4,457,528** | **809,728** | **3,598,632** | **3,698,839** | **3,569,422** |
| **Program 3.3: Cities** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 1,148 | 100 | 130,000 | 170,000 | 50,000 |
| Expenses not requiring appropriation in the Budget year(a) | 18 | 3,690 | - | - | - |
| **Total expenses for Program 3.3** | **1,166** | **3,790** | **130,000** | **170,000** | **50,000** |
| **Program 3.4: Growing a Stronger Northern Australian Economy** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 9,323 | 30,777 | 4,110 | 4,110 | - |
| Payments to corporate entities(b) | 20,681 | 21,295 | 21,835 | 22,373 | 22,908 |
| Expenses not requiring appropriation in the Budget year(a) | 233,688 | 169,820 | 181,758 | 320,258 | 518,293 |
| **Total expenses for Program 3.4** | **263,692** | **221,892** | **207,703** | **346,741** | **541,201** |
| **Program 3.5 Program Support for Outcome 3** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 74,852 | 83,677 | 77,274 | 60,846 | 50,079 |
| s74 external revenues(c) | 3,647 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(d) | 3,534 | - | - | - | - |
| **Total expenses for Program 3.5** | **82,033** | **83,677** | **77,274** | **60,846** | **50,079** |

Table 2.4.1 Budgeted expenses for Outcome 3 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Outcome 3 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 367,347 | 910,525 | 1,168,683 | 1,496,244 | 261,261 |
| Other services (Appropriation Act No. 2 and Bill No. 4) | 196,850 | 369,610 | 269,721 | 20,000 | - |
| Special Appropriations | 3,944,375 | 8,678 | 3,286,532 | 3,428,839 | 3,569,422 |
| Payments to corporate entities(b) | 20,681 | 21,295 | 21,835 | 22,373 | 22,908 |
| Expenses not requiring appropriation in the Budget year(a) | 782,762 | 910,686 | 338,209 | 320,258 | 518,293 |
| **Administered total** | **5,312,015** | **2,220,794** | **5,084,980** | **5,287,714** | **4,371,884** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 74,852 | 83,677 | 77,274 | 60,846 | 50,079 |
| s74 external revenues(c) | 3,647 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(d) | 3,534 | - | - | - | - |
| **Departmental total** | **82,033** | **83,677** | **77,274** | **60,846** | **50,079** |
| **Total expenses for Outcome 3** | **5,394,048** | **2,304,471** | **5,162,254** | **5,348,560** | **4,421,963** |
| **Movement of administered funds between years(e)** |  |  |  |  |  |
| Program 3.1: Regional Development | (380,293) | 276,092 | 104,201 | - | - |
| Program 3.2: Local Government | (473,150) | 431,050 | 42,100 | - | - |
| Program 3.4: Growing a Stronger Northern Australian Economy | (19,780) | 19,780 | - | - | - |
| **Total movement of administered funds** | **(873,223)** | **726,922** | **146,301** | **-** | **-** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 275 | 405 |

1. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non–cash expenses.
2. Relates to appropriation for corporate entities provided through the Department.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
4. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
5. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.4.2: Program components of Outcome 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 3.1: Regional development** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Barkly Regional Deal | 18 | 189 | - | - | - |
| Building Better Regions Fund | 142,909 | 225,507 | 104,201 | - | - |
| Community Development Grants Programme | 293,994 | 377,286 | 226,100 | 177,268 | - |
| Drought Communities Programme Extension | 4,113 | 5,736 | - | - | - |
| Growing Regions | - | 30,000 | 210,000 | 360,000 | - |
| Hinkler Regional Deal | - | - | - | - | - |
| Investing in our Communities Program | 2,339 | 109,066 | 125,764 | 58,400 | 30,283 |
| Mossman Mill | 3,544 | 2,356 | - | - | - |
| National Water Grid Authority(a) | 9 | - | - | - | - |
| Regional Precincts and Partnerships Program | - | 100,000 | 150,000 | 150,000 | - |
| Priority Community Infrastructure Program | - | 266,750 | 298,500 | 304,000 | 158,000 |
| Rebuilding Regional Communities | 2,300 | - | - | - | - |
| Regional Development Australia Committees | 19,837 | 21,049 | 21,930 | 22,466 | 22,978 |
| Regional Growth Fund | 102,084 | 15,511 | - | - | - |
| Regional Jobs and Investment Packages | 3,924 | - | - | - | - |
| Regionalisation and Decentralisation Policy - Research and Development Program | 7,722 | 10,934 | 10,150 | - | - |
| Resilient Regional Leaders Program | 2,000 | - | - | - | - |
| Stronger Communities Programme | 3,836 | 19,000 | - | - | - |
| Supporting Regional Australia Institute | 1,000 | 2,000 | 2,000 | - | - |
| **Total expenses for Program 3.1** | **589,629** | **1,185,384** | **1,148,645** | **1,072,134** | **211,261** |
| **Components for Program 3.2: Local government** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Local Roads and Community Infrastructure | 493,152 | 781,050 | 292,100 | 250,000 | - |
| Supplementary Funding for South Australian Roads | 20,000 | 20,000 | 20,000 | 20,000 | - |
| Special Appropriations |  |  |  |  |  |
| *Local Government (Financial Assistance) Act 1995* | 3,944,375 | 8,678 | 3,286,532 | 3,428,839 | 3,569,422 |
| **Total expenses for Program 3.2** | **4,457,527** | **809,728** | **3,598,632** | **3,698,839** | **3,569,422** |

Table 2.4.2: Program components of Outcome 3 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 3.3: Cities** |  |  |  |  |  |
| Administered expenses: |  |  |  |  |  |
| Support for City Deals | 1,148 | 3,581 | - | - | - |
| Thriving Suburbs | - | - | 80,000 | 120,000 | - |
| Urban Precincts and Partnerships Program | - | - | 50,000 | 50,000 | 50,000 |
| Western Sydney City Deal | 18 | 209 | - | - | - |
| **Total expenses for Program 3.3** | **1,166** | **3,790** | **130,000** | **170,000** | **50,000** |
| **Components for Program 3.4: Growing a Stronger Northern Australian Economy** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Northern Australia Development Program | 16,956 | 60,086 | 4,718 | 4,718 | - |
| Northern Australia Infrastructure Facility | 226,055 | 140,511 | 181,150 | 319,650 | 518,293 |
| Payments to corporate entities(b) |  |  |  |  |  |
| Northern Australia Infrastructure Facility | 20,681 | 21,295 | 21,835 | 22,373 | 22,908 |
| **Total expenses for Program 3.4** | **263,692** | **221,892** | **207,703** | **346,741** | **541,201** |

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

1. This program was transferred from the Department to the Department of Climate Change, Energy, the Environment and Water as part of the amendment to the Administrative Arrangements Order (AAO) with effect on 1 July 2022.
2. Relates to appropriation for corporate entities provided through the Department.

**Performance measure for Outcome 3**

There has been no change to performance measures for Outcome 3 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.5 Budgeted expenses and performance for Outcome 4

|  |
| --- |
| Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories |

**Linked programs**

There have been no changes to linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**Budgeted expenses for Outcome 4**

This table shows how much the Department 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 2.5.1 Budgeted expenses for Outcome 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 4.1: Services to territories** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 231,530 | 235,290 | 193,724 | 186,474 | 170,565 |
| Special Accounts |  |  |  |  |  |
| Christmas Island Phosphate Mining Rehabilitation Special Account 2016 | 1,346 | 1,200 | 1,200 | 1,200 | 1,200 |
| Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023 | 14,744 | 18,988 | 19,134 | 19,673 | 19,673 |
| Expenses not requiring appropriation in the Budget year(a) | 50,201 | 53,726 | 36,859 | 36,859 | 57,732 |
| **Total expenses for Program 4.1** | **297,821** | **309,204** | **250,917** | **244,206** | **249,170** |
| **Program 4.2 Program Support for Outcome 4** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 25,144 | 35,340 | 30,922 | 30,711 | 29,850 |
| s74 external revenues(b) | 1,713 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(c) | 1,531 | - | - | - | - |
| **Total expenses for Program 4.2** | **28,388** | **35,340** | **30,922** | **30,711** | **29,850** |

Table 2.5.1 Budgeted expenses for Outcome 4 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Outcome 4 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 231,530 | 235,290 | 193,724 | 186,474 | 170,565 |
| Special Accounts | 16,090 | 20,188 | 20,334 | 20,873 | 20,873 |
| Expenses not requiring appropriation in the Budget year(a) | 50,201 | 53,726 | 36,859 | 36,859 | 57,732 |
| **Administered total** | **297,821** | **309,204** | **250,917** | **244,206** | **249,170** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 25,144 | 35,340 | 30,922 | 30,711 | 29,850 |
| s74 external revenues(b) | 1,713 | - | - | - | - |
| Expenses not requiring appropriation in the Budget year(c) | 1,531 | - | - | - | - |
| **Departmental total** | **28,388** | **35,340** | **30,922** | **30,711** | **29,850** |
| **Total expenses for Outcome 4** | **326,209** | **344,544** | **281,839** | **274,917** | **279,020** |
| **Movement of administered funds between years(d)** |  |  |  |  |  |
| Outcome 4: |  |  |  |  |  |
| Program 4.1 Services to Territories | (4,328) | 4,328 | - | - | - |
| **Total movement of administered funds between years** | **(4,328)** | **4,328** | **-** | **-** | **-** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 124 | 135 |

1. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
3. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
4. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.5.2: Program components of Outcome 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 4.1: Services to territories** | | | | | |
| Administered expenses: |  |  |  |  |  |
| ACT Government - national capital functions | 2,066 | 2,103 | 2,167 | 2,221 | 2,263 |
| Depreciation and Amortisation | 42,411 | 36,859 | 36,859 | 36,859 | 36,859 |
| Norfolk Island - Commonwealth administration | 957 | 1,169 | 1,206 | 1,234 | 1,258 |
| Norfolk Island - Kingston and Arthur's Vale historic area | 2,749 | 2,863 | 2,952 | 3,029 | 3,086 |
| Office of Administrator, Northern Territory | 429 | 453 | 467 | 478 | 488 |
| Services to Indian Ocean Territories(a) | 137,103 | 140,319 | 106,487 | 107,796 | 111,263 |
| Services to Jervis Bay Territory(a) | 7,631 | 10,770 | 6,047 | 6,161 | 6,278 |
| Services to Norfolk Island(a) | 88,385 | 94,480 | 74,398 | 65,555 | 66,802 |
| Special Accounts |  |  |  |  |  |
| Christmas Island Phosphate Mining Rehabilitation Special Account 2016 | 1,346 | 1,200 | 1,200 | 1,200 | 1,200 |
| Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023 | 14,744 | 18,988 | 19,134 | 19,673 | 19,673 |
| **Total expenses for Program 4.1** | **297,821** | **309,204** | **250,917** | **244,206** | **249,170** |

1. See also expenses associated with the Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023.

**Performance measure for Outcome 4**

There has been no change to performance measures for Outcome 4 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.6 Budgeted expenses and performance for Outcome 5

|  |
| --- |
| Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services |

**Linked programs**

There is one change to the linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements, with the broadening of Program 1.9 - National Partnership Payments to the States to include the Regional Roads Australia Mobile Program – Pilot Program.

**Budgeted expenses for Outcome 5**

This table shows how much the Department 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 2.6.1 Budgeted expenses for Outcome 5

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 5.1: Digital Technologies and Communications Services** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 148,169 | 403,361 | 370,044 | 273,855 | 271,936 |
| Special Accounts |  |  |  |  |  |
| Public Interest Telecommunications Services Special Account |  |  |  |  |  |
| National Relay Service | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Universal Service Obligation | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| Other Public Interest Services | - | 22,250 | 22,250 | 22,250 | 22,250 |
| Payments to corporate entities(a) | 1,423,963 | 1,472,507 | 1,544,789 | 1,587,599 | 1,595,324 |
| Expenses not requiring appropriation in the Budget year(b) | 852,630 | 758,272 | 796,734 | 839,651 | 780,353 |
| **Total expenses for Program 5.1** | **2,694,762** | **2,946,390** | **3,023,817** | **3,013,355** | **2,959,863** |
| **Program 5.2 Program Support for Outcome 5** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 75,022 | 92,264 | 95,807 | 87,587 | 75,119 |
| s74 external revenues(c) | 3,835 | 2,049 | 2,049 | 2,049 | - |
| Special Accounts |  |  |  |  |  |
| Public Interest Telecommunications Services Special Account | 4,046 | 4,046 | 4,046 | 4,046 | 4,046 |
| Expenses not requiring appropriation in the Budget year(d) | 4,260 | 5,849 | 5,816 | 5,816 | 5,816 |
| **Total expenses for Program 5.2** | **87,163** | **104,208** | **107,718** | **99,498** | **84,981** |

Table 2.6.1 Budgeted expenses for Outcome 5 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Outcome 5 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 148,169 | 403,361 | 370,044 | 273,855 | 271,936 |
| Special accounts | 270,000 | 312,250 | 312,250 | 312,250 | 312,250 |
| Payments to corporate entities(a) | 1,423,963 | 1,472,507 | 1,544,789 | 1,587,599 | 1,595,324 |
| Expenses not requiring appropriation in the Budget year(b) | 852,630 | 758,272 | 796,734 | 839,651 | 780,353 |
| **Administered total** | **2,694,762** | **2,946,390** | **3,023,817** | **3,013,355** | **2,959,863** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 75,022 | 92,264 | 95,807 | 87,587 | 75,119 |
| s74 external revenues(c) | 3,835 | 2,049 | 2,049 | 2,049 | - |
| Special accounts | 4,046 | 4,046 | 4,046 | 4,046 | 4,046 |
| Expenses not requiring appropriation in the Budget year(d) | 4,260 | 5,849 | 5,816 | 5,816 | 5,816 |
| **Departmental total** | **87,163** | **104,208** | **107,718** | **99,498** | **84,981** |
| **Total expenses for Outcome 5** | **2,781,925** | **3,050,598** | **3,131,535** | **3,112,853** | **3,044,844** |
| **Movement of administered funds between years(e)** |  |  |  |  |  |
| Outcome 5: |  |  |  |  |  |
| Program 5.1: Digital Technologies and Communications | (81,782) | (81,528) | 88,434 | 66,876 | 8,000 |
| **Total movement of administered funds between years** | **(81,782)** | **(81,528)** | **88,434** | **66,876** | **8,000** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 348 | 359 |

1. Relates to appropriation for corporate entities provided through the Department.
2. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non - cash expenses.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
4. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
5. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.6.2: Program components of Outcome 5

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 5.1: Digital Technologies and Communications Services** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Amplifying Australia's Voice in the Pacific | 5,675 | 5,675 | 5,675 | 5,675 | 5,675 |
| Australian 5G Innovation Initiative | 2,326 | - | - | - | - |
| Better Connectivity Plan for Regional and Rural Australia(a) | 6,000 | 120,528 | 188,154 | 174,646 | 116,818 |
| Boost Education Opportunities for Families with No Home Internet | - | 4,300 | - | - | - |
| Cellular Broadcast Technologies(b) | - | nfp | nfp |  |  |
| Community Broadcasting Program | 20,975 | 21,893 | 22,609 | 23,071 | 23,581 |
| Connecting Northern Australia | 17,202 | 36,854 | 9,213 | - | - |
| Consumer Representation Grants Program | 2,435 | 2,677 | 2,724 | 2,789 | 2,853 |
| International Organisation Contributions | 7,540 | 7,665 | 7,683 | 7,683 | 7,683 |
| Journalist (Cadetship and Training) | 4,495 | 457 | - | - | - |
| Mobile Black Spot Program | 14,220 | 51,574 | 53,930 | - | - |
| News Media Assistance Program | 900 | 3,100 | - | - | - |
| Online Safety | 210 | 3,861 | - | - | - |
| Peri-Urban Mobile Program | 1,134 | 19,263 | 24,924 | 9,783 | 7,859 |
| Regional Backbone Blackspots Program | 7,925 | 7,925 | 7,925 | 7,925 | 7,925 |
| Regional Broadband Scheme | 817,103 | 790,762 | 822,528 | 879,895 | 879,895 |
| Regional Broadcasting(c) | 13,544 | nfp | nfp | nfp | nfp |
| Regional Connectivity | 48,116 | 74,338 | 18,585 | - | - |
| Safe Kids are eSmart Kids | - | 1,883 | 2,078 | 2,039 | - |
| Strengthening Telecommunications Against Natural Disasters(d) | 8,422 | 4,928 | - | - | - |
| Supporting Media Literacy in CALD Communities | - | 750 | 750 | - | - |
| Supporting Regional and Local Newspapers | 14,898 | - | - | - | - |
| Supporting the Australian Associated Press | 1,800 | 3,200 | - | - | - |
| Supporting Underrepresented Sports | 2,000 | - | - | - | - |
| Special Accounts |  |  |  |  |  |
| National Relay Service | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Universal Service Obligation | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| Other Public Interest Services | - | 22,250 | 22,250 | 22,250 | 22,250 |
| Payments to corporate entities(e) |  |  |  |  |  |
| Australian Broadcasting Corporation | 1,107,158 | 1,137,568 | 1,196,101 | 1,230,270 | 1,229,800 |
| Special Broadcasting Service Corporation | 316,805 | 334,939 | 348,688 | 357,329 | 365,524 |
| **Total expenses for Program 5.1** | **2,690,883** | **2,946,390** | **3,023,817** | **3,013,355** | **2,959,863** |

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

1. Includes funding for the Mobile Black Spot Program, improving communications resilience, on-farm connectivity, a national audit of mobile coverage, and extension of the Regional Tech Hub.
2. ‘nfp’ figures are not for publication due to commercial sensitivity, and are not included in totals.
3. Includes funding to support Sustaining Remote and First Nations Broadcasting Services, an extension of funding for the Viewer Access Satellite Television (VAST) service from 2024-25 and additional funding for the Eastern VAST service in 2023-24. ‘nfp’ figures are not for publication due to commercial sensitivity, and are not included in totals.
4. Includes funding for the Mobile Network Hardening Program (MNHP).
5. Relates to appropriation for corporate entities that is provided through the Department.

**Performance measure for Outcome 5**

There has been no change to performance measures for Outcome 5 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.7 Budgeted expenses and performance for Outcome 6

|  |
| --- |
| Outcome 6: Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression |

**Linked programs**

There have been no changes to linked programs for this outcome from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**Budgeted expenses for Outcome 6**

This table shows how much the Department 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 2.7.1 Budgeted expenses for Outcome 6

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 6.1: Arts and Cultural Development** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 294,388 | 291,345 | 305,157 | 272,337 | 240,854 |
| Special accounts |  |  |  |  |  |
| National Cultural Heritage Account | 500 | 500 | 500 | 500 | 500 |
| Payments to corporate entities(a) | 512,903 | 595,515 | 644,516 | 664,995 | 688,012 |
| Expenses not requiring appropriation in the Budget year(b) | 3,847 | 1,979 | - | - | - |
| **Total expenses for Program 6.1** | **811,638** | **889,339** | **950,173** | **937,832** | **929,366** |
| **Program 6.2 Program Support for Outcome 6** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 46,248 | 65,140 | 55,134 | 54,355 | 51,777 |
| s74 External Revenue(c) | 2,707 | 9,330 | 9,330 | 9,330 | 7,682 |
| Special accounts |  |  |  |  |  |
| Art Rental Special Account | 3,658 | 2,982 | 2,982 | 2,982 | 2,982 |
| Indigenous Repatriation Special Account | 1,229 | 706 | 706 | 706 | 706 |
| Services for Other Entities and Trust Money Special Account(d) | 131 | 392 | 392 | 392 | 392 |
| Expenses not requiring appropriation in the Budget year(e) | 2,782 | 395 | 393 | 393 | 393 |
| **Total expenses for Program 6.2** | **56,755** | **78,945** | **68,937** | **68,158** | **63,932** |

Table 2.7.1 Budgeted expenses for Outcome 6 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Outcome 6 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 294,388 | 291,345 | 305,157 | 272,337 | 240,854 |
| Special accounts | 500 | 500 | 500 | 500 | 500 |
| Payments to corporate entities(a) | 512,903 | 595,515 | 644,516 | 664,995 | 688,012 |
| Expenses not requiring appropriation in the Budget year(b) | 3,847 | 1,979 | - | - | - |
| **Administered total** | **811,638** | **889,339** | **950,173** | **937,832** | **929,366** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 46,248 | 65,140 | 55,134 | 54,355 | 51,777 |
| s74 external revenues(c) | 2,707 | 9,330 | 9,330 | 9,330 | 7,682 |
| Special accounts | 5,018 | 4,080 | 4,080 | 4,080 | 4,080 |
| Expenses not requiring appropriation in the Budget year(e) | 2,782 | 395 | 393 | 393 | 393 |
| **Departmental total** | **56,755** | **78,945** | **68,937** | **68,158** | **63,932** |
| **Total expenses for Outcome 6** | **868,393** | **968,284** | **1,019,110** | **1,005,990** | **993,298** |
| **Movement of administered funds between years(f)** |  |  |  |  |  |
| Outcome 6: |  |  |  |  |  |
| Program 6.1: Arts and Cultural Development | (1,979) | (257) | 745 | 745 | 746 |
| **Total movement of administered funds between years** | **(1,979)** | **(257)** | **745** | **745** | **746** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 219 | 246 |

1. Relates to appropriation for corporate entities that is provided through the Department.
2. Administered ‘Expenses not requiring appropriation in the Budget year’ comprise expenses relating to accruals, payments made from prior year appropriations and other non–cash expenses.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
4. The Cultural Special Account sunset on 1 October 2021. Estimated payments have been transferred to the Services for Entities and Other Trust Moneys Special Account.
5. Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
6. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.7.2: Program components of Outcome 6

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses $'000 | 2023-24 Revised budget  $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Components for Program 6.1: Arts and Cultural Development** | | | | | |
| Administered expenses: |  |  |  |  |  |
| Arts and Cultural Development | 3,837 | 3,044 | 3,196 | 3,514 | 3,780 |
| Arts Training | 32,057 | 31,561 | 24,439 | 25,036 | 25,323 |
| Australian Music | 4,396 | 6,979 | - | - | - |
| Awards | 652 | - | - | - | - |
| Collections | 9,622 | 13,977 | 14,446 | 14,155 | 14,090 |
| Depreciation and Amortisation | 2,218 | 2,389 | 2,389 | 2,389 | 2,389 |
| Film and Television | 151,767 | 135,468 | 157,601 | 124,728 | 89,986 |
| Indigenous Arts, Languages and Repatriation | 57,972 | 62,792 | 64,032 | 62,492 | 63,798 |
| Lending Rights | 23,558 | 27,063 | 28,646 | 29,368 | 30,612 |
| Private Sector Support | 4,705 | - | - | - | - |
| Regional Arts | 7,451 | 10,051 | 10,408 | 10,655 | 10,876 |
| Special Accounts |  |  |  |  |  |
| National Cultural Heritage Account | 500 | 500 | 500 | 500 | 500 |
| Payments to corporate entities(a) |  |  |  |  |  |
| Australian Film, Television and Radio School | 220,531 | 257,974 | 289,327 | 311,838 | 326,859 |
| Australian National Maritime Museum | 22,997 | 24,283 | 24,198 | 24,483 | 24,780 |
| Creative Australia | 24,017 | 27,029 | 24,899 | 25,064 | 26,420 |
| National Film and Sound Archive of Australia | 29,702 | 37,270 | 39,804 | 41,596 | 42,581 |
| National Gallery of Australia | 48,045 | 66,003 | 69,970 | 73,008 | 73,686 |
| National Library of Australia | 60,989 | 75,948 | 86,293 | 77,279 | 79,272 |
| National Museum of Australia | 50,912 | 53,768 | 55,234 | 55,680 | 57,052 |
| National Portrait Gallery of Australia | 12,615 | 18,648 | 19,198 | 19,594 | 20,118 |
| Old Parliament House | 15,261 | 21,702 | 22,346 | 23,014 | 23,625 |
| Screen Australia | 27,834 | 12,890 | 13,247 | 13,439 | 13,619 |
| **Total expenses for Program 6.1** | **811,638** | **889,339** | **950,173** | **937,832** | **929,366** |

1. Relates to appropriation for corporate entities provided through the Department.

**Performance measure for Outcome 6**

There has been no change to performance measures for Outcome 6 resulting from decisions made since the 2023-24 Budget. The Department’s detailed performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

#### Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance $'000 | Receipts  $'000 | Payments  $'000 | Adjustments  $'000 | Closing balance $'000 |
| Art Rental Special Account 2016 - s78 PGPA Act (D) | 6 |  |  |  |  |  |
| **2023-24** |  | **3,832** | **3,680** | **(2,982)** | **-** | **4,530** |
| 2022-23 |  | 2,973 | 4,517 | (3,658) | - | 3,832 |
| Christmas Island Phosphate Mining Rehabilitation Special Account 2016 - s78 PGPA Act (A) | 4 |  |  |  |  |  |
| **2023-24** |  | **2,321** | **1,200** | **(1,200)** | **-** | **2,321** |
| 2022-23 |  | 2,534 | 1,330 | (1,543) | - | 2,321 |
| Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023 - s78 PGPA Act (A) | 4 |  |  |  |  |  |
| **2023-24** |  | **-** | **19,023** | **(18,988)** | **12,768** | **12,803** |
| 2022*-23* |  | - | - | - | - | - |
| Indian Ocean Territories Special Account 2014 - s78 PGPA Act (A) | 4 |  |  |  |  |  |
| **2023-24** |  | **11,223** | **-** | **(34)** | **(11,189)** | **-** |
| 2022*-23* |  | 4,923 | 20,123 | (13,823) | - | 11,223 |
| Indigenous Repatriation Special Account 2016 - s78 PGPA Act (D) | 6 |  |  |  |  |  |
| **2023-24** |  | **3,476** | **706** | **(706)** | **-** | **3,476** |
| 2022*-23* |  | 3,815 | 890 | (1,229) | - | 3,476 |
| Jervis Bay Territory Special Account 2014 - s78 PGPA Act (A) | 4 |  |  |  |  |  |
| **2023-24** |  | **1,580** | **-** | **(1)** | **(1,579)** | **-** |
| 2022*-23* |  | 1,248 | 1,252 | (920) | - | 1,580 |
| Melbourne Airport New Runway Land Acquisition Special Account - s78 PGPA Act (A) | 2 |  |  |  |  |  |
| **2023-24** |  | **47** | **-** | **-** | **-** | **47** |
| 2022*-23* |  | 47 | 1,289 | (1,289) | - | 47 |

Table 3.1: Estimates of special account flows and balances (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance $'000 | Receipts  $'000 | Payments  $'000 | Adjustments  $'000 | Closing balance $'000 |
| National Cultural Heritage Account - s25 *Protection of Movable Cultural Heritage Act 1986* (A) | 6 |  |  |  |  |  |
| **2023-24** |  | **-** | **500** | **(500)** | **-** | **-** |
| 2022*-23* |  | - | 500 | (500) | - | - |
| Public Interest Telecommunications Services Special Account - s37 *Telecommunications Act 1999* (D) | 5 |  |  |  |  |  |
| **2023-24** |  | **49,130** | **331,269** | **(318,033)** | **1,737** | **64,103** |
| 2022*-23* |  | 40,346 | 318,666 | (309,882) | - | 49,130 |
| Regional Broadband Scheme Special Account - s89 *Telecommunications Act  1999* (A) | 5 |  |  |  |  |  |
| **2023-24** |  | **59** | **-** | **(24,669)** | **24,669** | **59** |
| 2022*-23* |  | - | - | (22,972) | 23,031 | 59 |
| Services for Other Entities and Trust Moneys - Special Account (A) and (D) | 1-4 |  |  |  |  |  |
| **2023-24** |  | **532** | **394** | **(394)** | **-** | **532** |
| 2022*-23* |  | 759 | 326 | (131) | (422) | 532 |
| **Total special accounts 2023-24 Budget estimate** |  | **72,200** | **356,772** | **(367,507)** | **26,406** | **87,871** |
|  |  |  |  |  |  |  |
| *Total special accounts 2022-23 actual* |  | 56,645 | 348,893 | (355,947) | 22,609 | 72,200 |

(A) = Administered

(D) = Departmental

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

#### Departmental

The Department recognised a surplus of $3.8 million in 2022-23 and is budgeting to break even in 2023-24 and across the forward estimates, after adjusting for depreciation and amortisation expenses, and adjustments for leases.

The Comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.2) reflects the impact of these changes.

#### Administered

Administered Expenses in 2023-24 have decreased since the 2023-24 Budget due to funding being brought forward from 2023-24 and paid in 2022-23 to assist cashflow for local government councils under the *Local Government (Financial Assistance) Act 1995*. Further details on local government program expenses can be found in Table 2.4.1.

The Schedule of Budgeted Income and Expenses administered on behalf of Government for the periods ended 30 June (Table 3.8) reflects the impact of these changes.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 267,309 | 294,386 | 247,125 | 234,807 | 242,887 |
| Suppliers | 142,943 | 162,274 | 178,897 | 164,583 | 128,814 |
| Grants and contributions | 5,580 | 2,200 | - | - | - |
| Depreciation and amortisation(a) | 42,222 | 36,910 | 36,910 | 36,910 | 35,949 |
| Finance costs | 1,258 | 1,890 | 1,890 | 1,890 | 1,890 |
| Write-down and impairment of assets | 7,015 | - | - | - | - |
| **Total expenses** | **466,327** | **497,660** | **464,822** | **438,190** | **409,540** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Revenue from contracts with customers | 3,569 | 6,841 | 6,330 | 6,330 | 6,330 |
| Rental income | 5,711 | 1,954 | 1,954 | 1,954 | 1,954 |
| Other revenue | 2,720 | 7,082 | 7,082 | 7,082 | 14,738 |
| **Total own-source revenue** | **12,000** | **15,877** | **15,366** | **15,366** | **23,022** |
| **Gains** |  |  |  |  |  |
| Other gains | 10 | - | - | - | - |
| **Total gains** | **10** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **12,010** | **15,877** | **15,366** | **15,366** | **23,022** |
| **Net (cost of)/contribution by services** | **(454,317)** | **(481,783)** | **(449,456)** | **(422,824)** | **(386,518)** |
| Revenue from Government | 428,356 | 464,868 | 432,541 | 405,909 | 370,564 |
| **Surplus/(deficit) attributable to the Australian Government** | **(25,961)** | **(16,915)** | **(16,915)** | **(16,915)** | **(15,954)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total other comprehensive income** | **10,828** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(15,133)** | **(16,915)** | **(16,915)** | **(16,915)** | **(15,954)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **(15,133)** | **(16,915)** | **(16,915)** | **(16,915)** | **(15,954)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)(a) | 19,175 | 16,678 | 16,678 | 16,678 | 16,256 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 23,048 | 20,232 | 20,232 | 20,232 | 19,693 |
| less: lease principal repayments(b) | (23,318) | (19,995) | (19,995) | (19,995) | (19,995) |
| **Net Cash Operating Surplus/ (Deficit)** | **3,772** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 18,360 | 18,360 | 18,360 | 18,360 | 18,360 |
| Trade and other receivables | 149,606 | 151,176 | 151,566 | 151,761 | 144,300 |
| Other financial assets | 2,978 | 2,978 | 2,978 | 2,978 | 2,978 |
| ***Total financial assets*** | ***170,944*** | ***172,514*** | ***172,904*** | ***173,099*** | ***165,638*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 106,348 | 84,166 | 62,078 | 38,171 | 15,225 |
| Property, plant and equipment | 20,264 | 19,020 | 17,806 | 17,195 | 16,648 |
| Intangibles | 59,038 | 69,612 | 73,508 | 72,918 | 72,430 |
| Heritage and cultural assets | 43,038 | 42,896 | 42,896 | 42,896 | 42,896 |
| Other non-financial assets | 10,052 | 9,740 | 9,740 | 9,740 | 9,740 |
| ***Total non-financial assets*** | ***238,740*** | ***225,434*** | ***206,028*** | ***180,920*** | ***156,939*** |
| **Total assets** | **409,684** | **397,948** | **378,932** | **354,019** | **322,577** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 25,017 | 25,017 | 25,017 | 25,017 | 25,017 |
| Other payables | 13,992 | 13,343 | 13,343 | 13,343 | 13,343 |
| ***Total payables*** | ***39,009*** | ***38,360*** | ***38,360*** | ***38,360*** | ***38,360*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 87,075 | 68,330 | 48,335 | 28,340 | 8,345 |
| ***Total interest bearing liabilities*** | ***87,075*** | ***68,330*** | ***48,335*** | ***28,340*** | ***8,345*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 76,870 | 78,777 | 78,777 | 78,777 | 78,777 |
| Other provisions | 700 | 700 | 700 | 700 | 700 |
| ***Total provisions*** | ***77,570*** | ***79,477*** | ***79,477*** | ***79,477*** | ***79,477*** |
| **Total liabilities** | **203,654** | **186,167** | **166,172** | **146,177** | **126,182** |
| **Net assets** | **206,030** | **211,781** | **212,760** | **207,842** | **196,395** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 45,277 | 67,943 | 81,834 | 93,636 | 105,604 |
| Reserves | 57,435 | 57,435 | 57,435 | 57,435 | 57,435 |
| Retained surplus/(accumulated deficit) | 103,318 | 86,403 | 73,491 | 56,771 | 33,356 |
| ***Total parent entity interest*** | ***206,030*** | ***211,781*** | ***212,760*** | ***207,842*** | ***196,395*** |
| **Total Equity** | **206,030** | **211,781** | **212,760** | **207,842** | **196,395** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 103,318 | 57,435 | 45,277 | 206,030 |
| ***Adjusted opening balance*** | ***103,318*** | ***57,435*** | ***45,277*** | ***206,030*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (16,915) | - | - | (16,915) |
| ***Total comprehensive income*** | ***(16,915)*** | ***-*** | ***-*** | ***(16,915)*** |
| **Transactions with owners** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 22,666 | 22,666 |
| ***Sub-total transactions with owners*** | **-** | **-** | **22,666** | **22,666** |
| **Estimated closing balance as at 30 June 2024** | **86,403** | **57,435** | **67,943** | **211,781** |
| **Closing balance attributable to the Australian Government** | **86,403** | **57,435** | **67,943** | **211,781** |

Prepared on Australian Accounting Standards basis.

\* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 460,342 | 463,415 | 432,346 | 405,714 | 378,025 |
| Revenue from contracts with customers | 4,604 | 8,795 | 8,284 | 8,284 | 8,284 |
| GST received | 16,560 | - | - | - | - |
| Other | 7,313 | 5,807 | 5,807 | 5,807 | 5,807 |
| ***Total cash received*** | ***488,819*** | ***478,017*** | ***446,437*** | ***419,805*** | ***392,116*** |
| **Cash used** |  |  |  |  |  |
| Employees | 260,684 | 293,128 | 247,125 | 234,807 | 242,887 |
| Suppliers and Grants | 165,653 | 160,804 | 177,427 | 163,113 | 127,344 |
| s74 External Revenue transferred to the OPA | 21,249 | - | - | - | - |
| Interest payments on lease liability | 1,241 | 1,824 | 1,824 | 1,824 | 1,824 |
| Other | - | 2,266 | 66 | 66 | 66 |
| ***Total cash used*** | ***448,827*** | ***458,022*** | ***426,442*** | ***399,810*** | ***372,121*** |
| **Net cash from/(used by) operating activities** | **39,992** | **19,995** | **19,995** | **19,995** | **19,995** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 28,172 | 22,648 | 13,909 | 11,802 | 11,968 |
| ***Total cash used*** | ***28,172*** | ***22,648*** | ***13,909*** | ***11,802*** | ***11,968*** |
| **Net cash from/(used by) investing activities** | **(28,172)** | **(22,648)** | **(13,909)** | **(11,802)** | **(11,968)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 12,519 | 22,648 | 13,909 | 11,802 | 11,968 |
| ***Total cash received*** | ***12,519*** | ***22,648*** | ***13,909*** | ***11,802*** | ***11,968*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 23,318 | 19,995 | 19,995 | 19,995 | 19,995 |
| ***Total cash used*** | ***23,318*** | ***19,995*** | ***19,995*** | ***19,995*** | ***19,995*** |
| **Net cash from/(used by) financing activities** | **(10,799)** | **2,653** | **(6,086)** | **(8,193)** | **(8,027)** |
| **Net increase/(decrease) in cash held** | **1,021** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 17,339 | 18,360 | 18,360 | 18,360 | 18,360 |
| **Cash and cash equivalents at the end of the reporting period** | **18,360** | **18,360** | **18,360** | **18,360** | **18,360** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and Bill 3 (DCB) | 12,519 | 22,666 | 13,931 | 11,824 | 11,968 |
| **Total new capital appropriations** | **12,519** | **22,666** | **13,931** | **11,824** | **11,968** |
| **Provided for*:*** |  |  |  |  |  |
| Purchase of non-financial assets | 12,519 | 22,666 | 13,931 | 11,824 | 11,968 |
| **Total Items** | **12,519** | **22,666** | **13,931** | **11,824** | **11,968** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB(a) | 12,519 | 22,666 | 13,931 | 11,824 | 11,968 |
| **TOTAL** | **12,519** | **22,666** | **13,931** | **11,824** | **11,968** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 12,519 | 22,666 | 13,931 | 11,824 | 11,968 |
| **Total cash used to acquire assets** | **12,519** | **22,666** | **13,931** | **11,824** | **11,968** |

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 29,410 | 24,148 | 43,660 | 114,296 | 211,514 |
| Gross book value - ROU assets | 169,436 | 221 | - | - | 169,657 |
| Accumulated depreciation/amortisation and impairment | (4,281) | (3,936) | (622) | (55,258) | (64,097) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (88,217) | (169) | - | - | (88,386) |
| **Opening net book balance** | **106,348** | **20,264** | **43,038** | **59,038** | **228,688** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation ordinary annual services(a) | 491 | 3,109 | - | 19,066 | 22,666 |
| By purchase - appropriation equity -ROU assets | 1,234 | 16 | - | - | 1,250 |
| **Total additions** | **1,725** | **3,125** | **-** | **19,066** | **23,916** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (3,690) | (4,354) | (142) | (8,492) | (16,678) |
| Depreciation/amortisation on ROU assets | (20,217) | (15) | - | - | (20,232) |
| **Total other movements** | **(23,907)** | **(4,369)** | **(142)** | **(8,492)** | **(36,910)** |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 29,901 | 27,257 | 43,660 | 133,362 | 234,180 |
| Gross book value - ROU assets | 170,670 | 237 | - | - | 170,907 |
| Accumulated depreciation/amortisation and impairment | (7,971) | (8,290) | (764) | (63,750) | (80,775) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (108,434) | (184) | - | - | (108,618) |
| **Closing net book balance** | **84,166** | **19,020** | **42,896** | **69,612** | **215,694** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Employee benefits | 17,255 | 17,284 | 16,770 | 16,856 | 16,887 |
| Suppliers | 583,413 | 662,814 | 588,739 | 657,738 | 570,357 |
| Subsidies | 1,080,866 | 1,090,244 | 1,094,138 | 1,143,050 | 1,143,157 |
| Grants | 6,338,496 | 4,013,940 | 6,639,371 | 6,601,486 | 5,514,029 |
| Depreciation and amortisation(a) | 56,829 | 47,750 | 47,173 | 47,173 | 47,173 |
| Finance costs | 54,092 | 35,869 | 118,263 | 247,766 | 413,362 |
| Write-down and impairment of assets | 177,731 | 104,642 | 62,887 | 71,884 | 104,931 |
| Payments to corporate entities | 2,156,760 | 2,348,422 | 2,414,376 | 2,432,195 | 2,455,987 |
| Other expenses | 13,346 | 8,040 | 8,115 | 600 | 600 |
| **Total expenses administered on behalf of Government** | **10,478,788** | **8,329,005** | **10,989,832** | **11,218,748** | **10,266,483** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 31,658 | 27,307 | 27,307 | 27,307 | 27,307 |
| ***Total taxation revenue*** | ***31,658*** | ***27,307*** | ***27,307*** | ***27,307*** | ***27,307*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Revenue from contracts with customers | 48,443 | 52,995 | 52,975 | 55,234 | 55,237 |
| Fees and fines | 151,925 | 184,551 | 205,073 | 205,070 | 202,897 |
| Interest | 382,151 | 379,053 | 188,209 | 211,555 | 244,618 |
| Dividends | 21,805 | - | - | 3,000 | 28,950 |
| Rental income | 4,412 | 4,525 | 4,657 | 6,186 | 4,657 |
| Royalties | - | 1,200 | 1,200 | 1,200 | 1,200 |
| Other revenue | 14,781 | 91,362 | 108,896 | 133,312 | 163,571 |
| ***Total non-taxation revenue*** | ***623,517*** | ***713,686*** | ***561,010*** | ***615,557*** | ***701,130*** |
| **Total own-source revenue administered on behalf of Government** | **655,175** | **740,993** | **588,317** | **642,864** | **728,437** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 8 | - | - | - | - |
| Other gains | 6,151 | - | - | - | - |
| **Total gains administered on behalf of Government** | **6,159** | **-** | **-** | **-** | **-** |
| **Total own-source income administered on behalf of Government** | **661,334** | **740,993** | **588,317** | **642,864** | **728,437** |
| **Net cost of/(contribution by) services** | **9,817,454** | **7,588,012** | **10,401,515** | **10,575,884** | **9,538,046** |
| **Surplus/(deficit) before income tax** | **(9,817,454)** | **(7,588,012)** | **(10,401,515)** | **(10,575,884)** | **(9,538,046)** |
| **Surplus/(deficit) after income tax** | **(9,817,454)** | **(7,588,012)** | **(10,401,515)** | **(10,575,884)** | **(9,538,046)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Items not subject to subsequent reclassification to profit or loss** |  |  |  |  |  |
| Changes in asset revaluation surplus | (2,740,596) | - | - | - | - |
| **Total other comprehensive income** | **(2,740,596)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(12,558,050)** | **(7,588,012)** | **(10,401,515)** | **(10,575,884)** | **(9,538,046)** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the administered depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 65,176 | 65,176 | 65,176 | 65,176 | 65,176 |
| Receivables | 8,635,934 | 3,799,940 | 4,259,590 | 4,782,359 | 5,504,893 |
| Other investments | 39,254,275 | 42,817,225 | 46,317,704 | 48,538,686 | 49,868,407 |
| ***Total financial assets*** | ***47,955,385*** | ***46,682,341*** | ***50,642,470*** | ***53,386,221*** | ***55,438,476*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 213,510 | 210,626 | 212,363 | 232,166 | 224,900 |
| Property, plant and equipment | 469,756 | 535,078 | 572,429 | 573,011 | 560,975 |
| Heritage and cultural assets | 184,866 | 182,984 | 182,984 | 182,984 | 182,984 |
| Intangibles | 69,975 | 69,975 | 69,972 | 69,972 | 69,972 |
| Inventories | 3,074 | 3,074 | 3,074 | 3,074 | 3,074 |
| Other non-financial assets | 3,305 | 3,479 | 3,479 | 3,479 | 3,479 |
| ***Total non-financial assets*** | ***944,486*** | ***1,005,216*** | ***1,044,301*** | ***1,064,686*** | ***1,045,384*** |
| **Total assets administered on behalf of Government** | **48,899,871** | **47,687,554** | **51,686,771** | **54,450,907** | **56,483,860** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 351,784 | 350,248 | 348,719 | 347,190 | 347,190 |
| Subsidies | 12,729 | 851,944 | 883,710 | 941,077 | 941,077 |
| Grants | 178,774 | 178,139 | 176,694 | 177,059 | 177,444 |
| Other payables | 6,329 | 6,332 | 6,332 | 6,332 | 6,332 |
| ***Total payables*** | ***549,616*** | ***1,386,663*** | ***1,415,455*** | ***1,471,658*** | ***1,472,043*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 3,623 | 3,627 | 3,627 | 3,627 | 3,627 |
| Other provisions | 1,048,364 | 137,293 | 89,774 | 77,006 | 69,622 |
| ***Total provisions*** | ***1,051,987*** | ***140,920*** | ***93,401*** | ***80,633*** | ***73,249*** |
| **Total liabilities administered on behalf of Government** | **1,601,603** | **1,527,583** | **1,508,856** | **1,552,291** | **1,545,292** |
| **Net assets/(liabilities)** | **47,298,268** | **46,159,974** | **50,177,915** | **52,898,616** | **54,938,568** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Revenue from contracts with customers | 198,798 | 203,479 | 261,705 | 265,490 | 261,791 |
| Interest | 25 | 288,955 | 85,711 | 95,880 | 105,562 |
| Dividends | 21,805 | - | - | 3,000 | 28,950 |
| Taxes | 31,658 | 26,707 | 27,307 | 27,307 | 27,307 |
| Net GST received | 159,193 | - | - | - | - |
| Other | 21,566 | 33,383 | 35,943 | 39,015 | 39,236 |
| ***Total cash received*** | ***433,045*** | ***552,524*** | ***410,666*** | ***430,692*** | ***462,846*** |
| **Cash used** |  |  |  |  |  |
| Grant | 6,304,941 | 4,014,576 | 6,640,816 | 6,601,121 | 5,513,644 |
| Subsidies paid | 312,531 | 324,151 | 297,573 | 289,887 | 307,765 |
| Suppliers | 673,353 | 664,350 | 590,268 | 659,267 | 570,357 |
| Employees | 17,455 | 17,284 | 16,770 | 16,856 | 16,887 |
| Payments to corporate entities | 2,160,653 | 2,348,422 | 2,414,376 | 2,432,195 | 2,455,987 |
| Other | 9,610 | 7,607 | 8,115 | 600 | 600 |
| ***Total cash used*** | ***9,478,543*** | ***7,376,390*** | ***9,967,918*** | ***9,999,926*** | ***8,865,240*** |
| **Net cash from/(used by) operating activities** | **(9,045,498)** | **(6,823,866)** | **(9,557,252)** | **(9,569,234)** | **(8,402,394)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of advances and loans | 903,611 | 5,529,305 | 61,688 | 100,283 | 120,998 |
| Other | 297,477 | - | - | - | - |
| ***Total cash received*** | ***1,201,088*** | ***5,529,305*** | ***61,688*** | ***100,283*** | ***120,998*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, equipment and intangibles | 30,515 | 108,306 | 86,261 | 67,558 | 27,871 |
| Advances and loans made | 584,976 | 787,102 | 572,356 | 743,298 | 1,103,618 |
| Other | 3,441,242 | 3,562,950 | 3,500,479 | 2,220,982 | 1,329,721 |
| ***Total cash used*** | ***4,056,733*** | ***4,458,358*** | ***4,159,096*** | ***3,031,838*** | ***2,461,210*** |
| **Net cash from/(used by) investing activities** | **(2,855,645)** | **1,070,947** | **(4,097,408)** | **(2,931,555)** | **(2,340,212)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | 241,417 | - | - | - | - |
| ***Total cash received*** | ***241,417*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Net cash from/(used by) financing activities** | **241,417** | **-** | **-** | **-** | **-** |
| ***Net increase/(decrease) in cash held*** | ***(11,659,726)*** | ***(5,752,919)*** | ***(13,654,660)*** | ***(12,500,789)*** | ***(10,742,606)*** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| Cash and cash equivalents at beginning of reporting period | 50,039 | 65,176 | 65,176 | 65,176 | 65,176 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 13,283,192 | 6,234,307 | 13,909,106 | 12,813,754 | 11,326,262 |
| *Total cash* from *Official Public Account* | *13,283,192* | *6,234,307* | *13,909,106* | *12,813,754* | *11,326,262* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (1,608,329) | (481,388) | (254,446) | (312,965) | (583,656) |
| *Total* cash *to Official Public Account* | *(1,608,329)* | *(481,388)* | *(254,446)* | *(312,965)* | *(583,656)* |
| **Cash and cash equivalents at end of reporting period** | **65,176** | **65,176** | **65,176** | **65,176** | **65,176** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act 1 and Bill 3 (ACB) | 13,132 | 44,872 | 44,519 | 18,658 | 18,858 |
| Administered Assets and Liabilities - Act 2 and Bill 4 | 3,411,029 | 3,489,071 | 3,173,939 | 2,131,007 | 1,203,591 |
| **Total new capital appropriations** | **3,424,161** | **3,533,943** | **3,218,458** | **2,149,665** | **1,222,449** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *30,515* | *138,092* | *15,919* | *302,388* | *165,745* |
| *Other Items* | *3,393,646* | *3,395,851* | *3,202,539* | *1,847,277* | *1,056,704* |
| ***Total Items*** | ***3,424,161*** | ***3,533,943*** | ***3,218,458*** | ***2,149,665*** | ***1,222,449*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 19,188 | 34,355 | 47,988 | 49,305 | 9,470 |
| Funded by capital appropriation - ACB(b) | 13,132 | 73,951 | 38,273 | 18,253 | 18,401 |
| **TOTAL** | **32,320** | **108,306** | **86,261** | **67,558** | **27,871** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total accrual purchases | 32,320 | 108,306 | 86,261 | 67,558 | 27,871 |
| **Total cash used to acquire assets** | **32,320** | **108,306** | **86,261** | **67,558** | **27,871** |

Prepared on Australian Accounting Standards basis.

1. Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
2. Includes purchases from current and previous years’ Administered Capital Budgets (ACBs).

Table 3.12: Statement of administered asset movements (2023–24 Budget Year)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Asset category** | | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |  |
| Gross book value | 76,151 | 150,396 | 519,540 | 187,084 | 70,835 | **1,004,006** |
| Accumulated depreciation/amortisation and impairment | - | (13,037) | (49,784) | (2,218) | (860) | **(65,899)** |
| **Opening net book balance** | **76,151** | **137,359** | **469,756** | **184,866** | **69,975** | **938,107** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | 6,253 | 101,498 | 555 | - | **108,306** |
| **Total additions** | **-** | **6,253** | **101,498** | **555** | **-** | **108,306** |
| **Other movements** |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | (9,137) | (36,176) | (2,437) | - | **(47,750)** |
| **Total other movements** | **-** | **(9,137)** | **(36,176)** | **(2,437)** | **-** | **(47,750)** |
| **As at 30 June 2024** |  |  |  |  |  |  |
| Gross book value | 76,151 | 156,649 | 621,038 | 187,639 | 70,835 | 1,112,312 |
| Accumulated depreciation/ amortisation and impairment | - | (22,174) | (85,960) | (4,655) | (860) | **(113,649)** |
| **Closing net book balance** | **76,151** | **134,475** | **535,078** | **182,984** | **69,975** | **998,663** |

Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill No. 4 2023-2024, including Collection Development Acquisition Budget.

Australian Communications and Media Authority

Additional Estimates Statements

Australian Communications and Media Authority

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Australian Communications and Media Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, unsolicited communications and certain online content. The ACMA’s purpose is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. ACMA does this by:

* maintaining, enforcing, and improving regulation to drive industry performance and protect consumers
* managing public resources to enable industry to deliver services to the community.

Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. This reliance does, however, increase the risks that Australians are exposed to, such as the impact of exposure to mis and disinformation online and threats of identity theft.

Interconnectivity and communications mobility are integral to the lives of all Australians and there is growing demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

The ongoing growth in consumer use of digital platforms continues to cause disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and there is a greater focus on the appropriate regulatory framework for content delivered over all platforms.

To achieve the outcome of ‘a communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice’ the ACMA has adopted the following two key activities that are outlined in its Corporate Plan:

* support an efficient and reliable communications infrastructure
* build consumer trust in the use of communications content and services.

The eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. eSafety fosters online safety by exercising its powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from serious online harms.

eSafety achieves its purpose through three key pillars: prevention; protection; and promoting proactive and systemic change.

* **Prevention**: Using a solid evidence base, eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience through training programs, awareness raising and referrals.
* **Protection**: eSafety remediates online harms through investigations and regulatory schemes, working with industry to build accountability and compliance in response to reported and identified harms.
* **Promoting proactive and systemic change:** eSafety promotes proactive and systemic change, working with online industries, users, educators, governments and their agencies to reduce the threat surface for online harms, lift overall standards of online safety across industry and to deliver more positive online experiences for Australians.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: ACMA resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available | 48,384 | 48,384 | - | 48,384 |
| Departmental appropriation(b) | 128,581 | 137,223 | 5,199 | 142,422 |
| s74 External Revenue(c) | 3,457 | 100 | - | 100 |
| Departmental capital budget(d) | 8,102 | 15,491 | 1,475 | 16,966 |
| Equity injection(e) | - | 2,000 | - | 2,000 |
| Total departmental annual appropriations | 188,524 | 203,198 | 6,674 | 209,872 |
| Special accounts(f) |  |  |  |  |
| Opening balance | 12,513 | 7,222 | - | 7,222 |
| Appropriation receipts(g) | 43,713 | 37,340 | 1,757 | 39,097 |
| Total special accounts | 56,226 | 44,562 | 1,757 | 46,319 |
| less departmental appropriations drawn from annual/special appropriations and credited to special accounts | 49,004 | 37,340 | 1,757 | 39,097 |
| **Total departmental resourcing** | **195,746** | **210,420** | **6,674** | **217,094** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available | - | 500 | - | 500 |
| Outcome 1 | 8,214 | 6,020 | - | 6,020 |
| Total administered annual appropriations | 8,214 | 6,520 | - | 6,520 |
| Administered special appropriations Outcome 1(h) | 18,384 | 8,300 | 8,000 | 16,300 |
| Total administered special appropriations | 18,384 | 8,300 | 8,000 | 16,300 |
| **Total administered resourcing** | **26,598** | **14,820** | **8,000** | **22,820** |
| **Total resourcing for the ACMA** | **222,344** | **225,240** | **14,674** | **239,914** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 492 | 608 |

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

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

1. Appropriation Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.
2. Excludes Departmental Capital Budget (DCB) and Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. Appropriation Act (No. 2) 2023–2024.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
7. Amounts credited to the special accounts from the ACMA's annual and special appropriations.
8. Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ACMA 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Receipt measures** |  |  |  |  |  |
| Supporting Connectivity, Media and Communications | 1.1, 1.2 |  |  |  |  |
| Administered receipts(a) |  | .. | nfp | nfp | (5,400) |
| **Total** |  | **..** | **nfp** | **nfp** | **(5,400)** |
| **Total receipt measures** |  |  |  |  |  |
| Administered |  | .. | nfp | nfp | (5,400) |
| **Total** |  | **..** | **nfp** | **nfp** | **(5,400)** |
| **Payment measures** |  |  |  |  |  |
| Be Connected – digital skills for older Australians | 1.3 |  |  |  |  |
| Departmental payments(b) |  | - | 3,968 | 4,034 | 4,082 |
| **Total** |  | **-** | **3,968** | **4,034** | **4,082** |
| Supporting Australian Communities Affected by the Hamas-Israel Conflict | 1.3 |  |  |  |  |
| Departmental payments(c) |  | 1,757 | 1,607 | 1,633 | 1,653 |
| **Total** |  | **1,757** | **1,607** | **1,633** | **1,653** |
| Supporting Connectivity, Media and Communications | 1.2 |  |  |  |  |
| Departmental payments(d) |  | 2,187 | 3,741 | 2,426 | 2,109 |
| **Total** |  | **2,187** | **3,741** | **2,426** | **2,109** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | 3,944 | 9,316 | 8,093 | 7,844 |
| **Total** |  | **3,944** | **9,316** | **8,093** | **7,844** |

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

1. Measure relates to a decision made in 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO). Part of the funding in 2024-25 and 2025-26 is to undertake trials to test alternative technology options for legacy voice services to support the design of modern Universal Service Obligation (USO) services. The financial implication is not for publication (nfp) due to commercial sensitivities and not included in totals.
2. The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the MYEFO Appendix A under the Social Services portfolio.
3. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the MYEFO Appendix A under the Home Affairs portfolio. This measure includes capital funding of $0.3 million in 2023-24.
4. This measure includes capital funding of $1.2 million in 2023-24, $1.7 million in 2024-25 and $0.3 million in 2025-26.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| Special Appropriation - Public Governance, Performance and Accountability Act 2013 - s77 Repayments ACMA | 1.1 | 8,000 | - | - | - |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **8,000** | **-** | **-** | **-** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Be Connected – digital skills for older Australians | 1.3 | - | 3,968 | 4,034 | 4,082 |
| Supporting Australian Communities Affected by the Hamas-Israel Conflict | 1.3 | 1,757 | 1,607 | 1,633 | 1,653 |
| Supporting Connectivity, Media and Communications | 1.2 | 2,187 | 3,741 | 2,426 | 2,109 |
| **Changes in Parameters** |  |  |  |  |  |
| Net increase | All | - | 326 | 630 | 590 |
| **Other Variations** |  |  |  |  |  |
| National Self-Exclusion Register | 1.2 | 2,730 | 2,050 | 2,180 | 2,380 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **6,674** | **11,692** | **10,903** | **10,814** |
| **Total net impact on appropriations for Outcome 1** |  | **14,674** | **11,692** | **10,903** | **10,814** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| Outcome 1 - A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice | 8,214 | 6,020 | 6,020 | - | - |
| **Total administered** | **8,214** | **6,020** | **6,020** | **-** | **-** |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 - A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice | 136,683 | 152,714 | 159,388 | 6,674 | - |
| **Total departmental** | **136,683** | **152,714** | **159,388** | **6,674** | **-** |
| **Total administered and departmental** | **144,897** | **158,734** | **165,408** | **6,674** | **-** |

Table 1.5: Appropriation Bill (No. 4) 2023–2024

ACMA is not seeking any additional appropriation through Appropriation Bill (No.4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of ACMA as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: A communications and media environment that balances the  needs of the industry and the Australian community through regulation,  education and advice |

**Linked programs**

There has been no change to linked programs for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the ACMA’s linked programs can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

**Budgeted expenses for Outcome 1**

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

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: Communications regulation, planning and licensing** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | - | 50 | 50 | 50 | 50 |
| Expenses not requiring appropriation in the Budget year(a) | 2,103 | - | - | - | - |
| **Administered total** | **2,103** | **50** | **50** | **50** | **50** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 42,382 | 47,852 | 48,080 | 48,680 | 48,512 |
| s74 External Revenue(b) | 276 | 52 | 52 | 52 | 52 |
| Expenses not requiring appropriation in the Budget year(a) | 3,019 | 2,231 | 2,231 | 2,231 | 2,231 |
| **Departmental total** | **45,676** | **50,135** | **50,363** | **50,963** | **50,795** |
| **Total expenses for program 1.1** | **47,779** | **50,185** | **50,413** | **51,013** | **50,845** |

Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.2:Consumer safeguards, education and information** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| Telecommunications *Act 1997*(c) | - | 300 | 300 | 300 | 300 |
| Expenses not requiring appropriation in the Budget year(a) | 8 | - | - | - | - |
| **Administered total** | **8** | **300** | **300** | **300** | **300** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 39,121 | 47,864 | 48,482 | 49,201 | 49,269 |
| s74 External Revenue(b) | 254 | 48 | 48 | 48 | 48 |
| Expenses not requiring appropriation in the Budget year(a) | 2,786 | 2,059 | 2,059 | 2,059 | 2,060 |
| **Departmental total** | **42,162** | **49,971** | **50,589** | **51,308** | **51,377** |
| **Total expenses for program 1.2** | **42,170** | **50,271** | **50,889** | **51,608** | **51,677** |
| **Program 1.3: Office of the eSafety Commissioner** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 6,209 | 6,520 | 2,500 | 2,500 | 2,500 |
| **Administered total** | **6,209** | **6,520** | **2,500** | **2,500** | **2,500** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 41,494 | 45,878 | 51,976 | 53,215 | 48,530 |
| s74 External Revenue(b) | 2,927 | - | - | - | - |
| Special accounts |  |  |  |  |  |
| Appropriation receipts(d) | 42,522 | 38,746 | 44,870 | 46,127 | 41,458 |
| less expenses made from appropriations credited to special accounts(e) | (42,522) | (38,746) | (44,870) | (46,127) | (41,458) |
| Expenses not requiring appropriation in the Budget year(a) | 645 | 290 | 290 | 290 | 290 |
| **Departmental total** | **45,066** | **46,168** | **52,266** | **53,505** | **48,820** |
| **Total expenses for program 1.3** | **51,275** | **52,688** | **54,766** | **56,005** | **51,320** |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 6,209 | 6,570 | 2,550 | 2,550 | 2,550 |
| Special appropriations(c) | - | 300 | 300 | 300 | 300 |
| Expenses not requiring appropriation in the Budget year(a) | 2,111 | - | - | - | - |
| **Total Administered expenses** | **8,320** | **6,870** | **2,850** | **2,850** | **2,850** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 122,997 | 141,594 | 148,538 | 151,096 | 146,311 |
| s74 External Revenue(b) | 3,457 | 100 | 100 | 100 | 100 |
| Special accounts |  |  |  |  |  |
| Appropriation receipts(d) | 42,522 | 38,746 | 44,870 | 46,127 | 41,458 |
| less expenses made from appropriations credited to special accounts(e) | (42,522) | (38,746) | (44,870) | (46,127) | (41,458) |
| Expenses not requiring appropriation in the Budget year(a) | 6,450 | 4,580 | 4,580 | 4,580 | 4,581 |
| **Total Departmental expenses** | **132,904** | **146,274** | **153,218** | **155,776** | **150,992** |
| **Total expenses for Outcome 1** | **141,224** | **153,144** | **156,068** | **158,626** | **153,842** |

Table 2.2.1 Budgeted expenses for Outcome 1 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Movement of administered funds between years** |  |  |  |  |  |
| Outcome 1: |  |  |  |  |  |
| Program 1.3: Office of the eSafety Commissioner | (2,000) | 500 | 500 | 500 | 500 |
| **Total movement of administered funds** | **(2,000)** | **500** | **500** | **500** | **500** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 492 | 608 |

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and write-down and impairment of assets.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
3. The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — s77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
4. Appropriation receipts to the Online Safety Special Account excludes s74 revenue and the Departmental Capital Budget (DCB). The Appropriation receipts include Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
5. Appropriations credited to the Online Safety Special Account excludes expenses met directly by the ACMA and those covered by s74 revenue and the DCB.

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

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the ACMA’s performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

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

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance $'000 | Receipts $'000 | Payments $'000 | Closing balance $'000 |
| Special Account by Determination - Australian Communications and Media Authority SOETM Special Account 2022 -s78 PGPA Act (A) | 1 |  |  |  |  |
| **2023-24** |  | **248** | **50** | **(50)** | **248** |
| *2022-23* |  | *211* | *236* | *(199)* | *248* |
| Special Account by Act - Online Safety Special Account - s190 *Online Safety Act 2021* (D) | 1 |  |  |  |  |
| **2023-24** |  | **7,222** | **39,097** | **(39,097)** | **7,222** |
| *2022-23* |  | *12,513* | *43,713* | *(49,004)* | *7,222* |
| **Total special accounts 2023-24 Budget estimate** |  | **7,470** | **39,147** | **(39,147)** | **7,470** |
| *Total special accounts 2022-23 actual* |  | *12,724* | *43,949* | *(49,203)* | *7,470* |

(A)= Administered

(D) = Departmental

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The ACMA is budgeting for a break-even position in 2023-24 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard. The ACMA has been appropriated an additional $6.7 million in departmental operating funding and capital funding in 2023-24 for Measures and other estimates variations since 2023-24 Budget.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 71,499 | 95,464 | 101,339 | 102,378 | 103,388 |
| Suppliers | 48,024 | 38,093 | 40,176 | 43,027 | 38,550 |
| Depreciation and amortisation | 13,036 | 12,306 | 11,318 | 10,065 | 8,812 |
| Finance costs | 332 | 411 | 385 | 306 | 242 |
| Write-down and impairment of assets | 13 | - | - | - | - |
| **Total expenses** | **132,904** | **146,274** | **153,218** | **155,776** | **150,992** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 3,301 | 100 | 100 | 100 | 100 |
| Other revenue | 75 | - | - | - | - |
| **Total own-source revenue** | **3,376** | **100** | **100** | **100** | **100** |
| **Gains** |  |  |  |  |  |
| Other gains | 81 | - | - | - | - |
| **Total gains** | **81** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **3,457** | **100** | **100** | **100** | **100** |
| **Net (cost of)/contribution by services** | **(129,447)** | **(146,174)** | **(153,118)** | **(155,676)** | **(150,892)** |
| Revenue from Government | 128,581 | 142,422 | 149,179 | 151,877 | 147,162 |
| **Surplus/(deficit) attributable to the Australian Government** | **(866)** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | 751 | - | - | - | - |
| Other Movements(a) | 2,207 | - | - | - | - |
| **Total other comprehensive income** | **2,958** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **2,092** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **2,092** | **(3,752)** | **(3,939)** | **(3,799)** | **(3,730)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)(b) | 6,450 | 4,580 | 4,580 | 4,580 | 4,580 |
| plus: depreciation/amortisation expenses for ROU assets(c) | 6,586 | 7,726 | 6,738 | 5,485 | 4,231 |
| less: lease principal repayments(c) | (8,494) | (8,554) | (7,379) | (6,266) | (5,081) |
| **Net Cash Operating Surplus/ (Deficit)** | **6,634** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. Other movements represent Section 51 permanent quarantines imposed against Appropriation Act   
   (No. 1) 2022-23.
2. From 2010–11, the Government introduced the net cash appropriation arrangement that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
3. Applies to Right of Use (ROU) lease arrangements under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 7,340 | 7,340 | 7,340 | 7,340 | 7,340 |
| Trade and other receivables | 55,086 | 55,086 | 55,086 | 55,086 | 55,086 |
| ***Total financial assets*** | ***62,426*** | ***62,426*** | ***62,426*** | ***62,426*** | ***62,426*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 26,008 | 29,265 | 25,337 | 20,205 | 16,330 |
| Property, plant and equipment | 3,871 | 4,157 | 4,182 | 4,207 | 4,263 |
| Intangibles | 29,391 | 40,847 | 49,837 | 56,931 | 61,099 |
| Other non-financial assets | 4,426 | 4,426 | 4,426 | 4,426 | 4,426 |
| ***Total non-financial assets*** | ***63,696*** | ***78,695*** | ***83,782*** | ***85,769*** | ***86,118*** |
| **Total assets** | **126,122** | **141,121** | **146,208** | **148,195** | **148,544** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 5,742 | 5,742 | 5,742 | 5,742 | 5,742 |
| Other payables | 2,682 | 2,682 | 2,682 | 2,682 | 2,682 |
| ***Total payables*** | ***8,424*** | ***8,424*** | ***8,424*** | ***8,424*** | ***8,424*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 25,778 | 25,563 | 18,184 | 11,918 | 6,837 |
| ***Total interest bearing liabilities*** | ***25,778*** | ***25,563*** | ***18,184*** | ***11,918*** | ***6,837*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 22,723 | 22,723 | 22,723 | 22,723 | 22,723 |
| Other provisions | 2,890 | 2,890 | 2,890 | 2,890 | 2,890 |
| ***Total provisions*** | ***25,613*** | ***25,613*** | ***25,613*** | ***25,613*** | ***25,613*** |
| **Total liabilities** | **59,815** | **59,600** | **52,221** | **45,955** | **40,874** |
| **Net assets** | **66,307** | **81,521** | **93,987** | **102,240** | **107,670** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 165,126 | 184,092 | 200,497 | 212,549 | 221,710 |
| Reserves | 2,926 | 2,926 | 2,926 | 2,926 | 2,925 |
| Retained surplus/(accumulated deficit) | (101,745) | (105,497) | (109,436) | (113,235) | (116,965) |
| **Total Equity** | **66,307** | **81,521** | **93,987** | **102,240** | **107,670** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | (101,745) | 2,926 | 165,126 | 66,307 |
| ***Adjusted opening balance*** | ***(101,745)*** | ***2,926*** | ***165,126*** | ***66,307*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (3,752) | - | - | (3,752) |
| ***Total comprehensive income*** | ***(3,752)*** | ***-*** | ***-*** | ***(3,752)*** |
| ***Contributions by owners*** |  |  |  |  |
| Equity Injection - Appropriation | - | - | 2,000 | 2,000 |
| Departmental Capital Budget (DCB) | - | - | 16,966 | 16,966 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***18,966*** | ***18,966*** |
| **Estimated closing balance as at  30 June 2024** | **(105,497)** | **2,926** | **184,092** | **81,521** |
| **Closing balance attributable to the Australian Government** | **(105,497)** | **2,926** | **184,092** | **81,521** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 123,284 | 142,422 | 149,179 | 151,877 | 147,162 |
| Sale of goods and rendering of services | 2,813 | 100 | 100 | 100 | 100 |
| Net GST received | 6,333 | 3,169 | 3,169 | 3,169 | 3,169 |
| Other | 73 | - | - | - | - |
| **Total cash received** | **132,503** | **145,691** | **152,448** | **155,146** | **150,431** |
| **Cash used** |  |  |  |  |  |
| Employees | 67,687 | 95,464 | 101,339 | 102,378 | 103,389 |
| Suppliers | 56,600 | 41,262 | 43,345 | 46,196 | 41,719 |
| Interest payments on lease liability | 200 | 411 | 385 | 306 | 242 |
| **Total cash used** | **124,487** | **137,137** | **145,069** | **148,880** | **145,350** |
| **Net cash from/(used by) operating activities** | **8,016** | **8,554** | **7,379** | **6,266** | **5,081** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 12,989 | 18,966 | 16,405 | 12,052 | 9,161 |
| **Total cash used** | **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |
| **Net cash from/(used by) investing activities** | **(12,989)** | **(18,966)** | **(16,405)** | **(12,052)** | **(9,161)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 8,102 | 18,966 | 16,405 | 12,052 | 9,161 |
| **Total cash received** | **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 8,494 | 8,554 | 7,379 | 6,266 | 5,081 |
| **Total cash used** | **8,494** | **8,554** | **7,379** | **6,266** | **5,081** |
| **Net cash from/(used by) financing activities** | **(392)** | **10,412** | **9,026** | **5,786** | **4,080** |
| **Net increase/(decrease) in cash held** | **(5,365)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 12,705 | 7,340 | 7,340 | 7,340 | 7,340 |
| **Cash and cash equivalents at the end of the reporting period** | **7,340** | **7,340** | **7,340** | **7,340** | **7,340** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and Bill 3 (DCB) | 8,102 | 16,966 | 16,405 | 12,052 | 9,161 |
| Equity injections - Act No. 2 and Bill 4 | - | 2,000 | - | - | - |
| **Total new capital appropriations** | **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 8,102 | 18,966 | 16,405 | 12,052 | 9,161 |
| **Total Items** | **8,102** | **18,966** | **16,405** | **12,052** | **9,161** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB(a) | 12,989 | 16,966 | 16,405 | 12,052 | 9,161 |
| Funded by capital appropriation - equity injection(b) | - | 2,000 | - | - | - |
| **TOTAL** | **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 12,989 | 18,966 | 16,405 | 12,052 | 9,161 |
| **Total cash used to acquire assets** | **12,989** | **18,966** | **16,405** | **12,052** | **9,161** |

Prepared on Australian Accounting Standards basis.

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

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 1,595 | 9,467 | 5,961 | 69,767 | 86,790 |
| Gross book value - ROU assets | - | 48,357 | - | - | 48,357 |
| Accumulated depreciation/amortisation and impairment | - | (6,946) | (2,090) | (40,376) | (49,412) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (26,465) | - | - | (26,465) |
| **Opening net book balance** | **1,595** | **24,413** | **3,871** | **29,391** | **59,270** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | - | - | 2,000 | 2,000 |
| By purchase - appropriation ordinary annual services(b) | - | 2,661 | 1,775 | 12,530 | 16,966 |
| By purchase - appropriation ordinary annual services - ROU assets | - | 8,339 | - | - | 8,339 |
| **Total additions** | **-** | **11,000** | **1,775** | **14,530** | **27,305** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (17) | (1,489) | (3,074) | (4,580) |
| Depreciation/amortisation on ROU assets | - | (7,726) | - | - | (7,726) |
| **Total other movements** | **-** | **(7,743)** | **(1,489)** | **(3,074)** | **(12,306)** |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 1,595 | 12,128 | 7,736 | 84,297 | 105,756 |
| Gross book value - ROU assets | - | 56,696 | - | - | 56,696 |
| Accumulated depreciation/amortisation and impairment | - | (6,963) | (3,579) | (43,450) | (53,992) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (34,191) | - | - | (34,191) |
| **Closing net book balance** | **1,595** | **27,670** | **4,157** | **40,847** | **74,269** |

Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections provided through Appropriation Bill (No. 2) 2023-24.
2. “Appropriation ordinary annual services” refers to funding provided through Annual Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Bill (No. 3) 2022–2023 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Suppliers | 4,043 | 4,320 | 300 | 300 | 300 |
| Grants | 2,174 | 2,500 | 2,500 | 2,500 | 2,500 |
| Write-down and impairment of assets | 2,103 | - | - | - | - |
| Other expenses | - | 50 | 50 | 50 | 50 |
| **Total expenses administered on behalf of Government** | **8,320** | **6,870** | **2,850** | **2,850** | **2,850** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 1,276,230 | 1,284,881 | 1,303,301 | 1,342,580 | 1,359,700 |
| ***Total taxation revenue*** | ***1,276,230*** | ***1,284,881*** | ***1,303,301*** | ***1,342,580*** | ***1,359,700*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 5,755 | 21,704 | 21,989 | 22,129 | 15,302 |
| Fees and fines | 37,983 | 37,413 | 37,324 | 37,324 | 35,513 |
| Interest | 1,570 | 1,179 | 787 | 396 | - |
| ***Total non-taxation revenue*** | ***45,308*** | ***60,296*** | ***60,100*** | ***59,849*** | ***50,815*** |
| **Total own-source revenue administered on behalf of Government** | **1,321,538** | **1,345,177** | **1,363,401** | **1,402,429** | **1,410,515** |
| **Gains** |  |  |  |  |  |
| Resource received free of charge(a)(b) | - | 721,766 | 2,091,618 | - | - |
| **Total gains administered on behalf of Government** | **-** | **721,766** | **2,091,618** | **-** | **-** |
| **Total own-source income administered on behalf of Government** | **1,321,538** | **2,066,943** | **3,455,019** | **1,402,429** | **1,410,515** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **1,313,218** | **2,060,073** | **3,452,169** | **1,399,579** | **1,407,665** |

Prepared on Australian Accounting Standards basis.

1. The 2023-24 gain is a result of the commencement of 3.4/3.7GHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.
2. The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders are expected to pay the full amount of the auction price in 2023-24 before the licences commence.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 742 | 742 | 742 | 742 | 742 |
| Taxation receivables | 783,062 | 813,478 | 844,475 | 884,072 | 884,072 |
| Trade and other receivables(a) | 421,150 | 290,728 | 159,914 | 28,709 | 28,709 |
| Other financial assets | 21 | 21 | 21 | 21 | 21 |
| ***Total financial assets*** | ***1,204,975*** | ***1,104,969*** | ***1,005,152*** | ***913,544*** | ***913,544*** |
| **Total assets administered on behalf of Government** | **1,204,975** | **1,104,969** | **1,005,152** | **913,544** | **913,544** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Unearned revenue(b) | - | 2,091,618 | - | - | - |
| Other payables | 124,372 | 124,372 | 124,372 | 124,372 | 124,372 |
| ***Total payables*** | ***124,372*** | ***2,215,990*** | ***124,372*** | ***124,372*** | ***124,372*** |
| **Total liabilities administered on behalf of Government** | **124,372** | **2,215,990** | **124,372** | **124,372** | **124,372** |
| **Net assets/(liabilities)** | **1,080,603** | **(1,111,021)** | **880,780** | **789,172** | **789,172** |

Prepared on Australian Accounting Standards basis.

1. The sale of the 26 GHz spectrum results in the recognition of a finance lease receivable, which is reduced through the expected instalment payments made by the winning auction bidders, the last instalment payment to be made in 2025-26.
2. The unearned revenue in 2023-24 relates to the cash expected to receive ahead of the commencement of the 850/900MHz licence sold at the auction held in December 2021.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Sale of goods and rendering of services | 5,654 | 41,652 | 41,563 | 41,563 | 39,752 |
| Rental Income(a)(b) | 131,601 | 2,943,806 | 130,814 | 131,205 | - |
| Interest(a) | - | 1,179 | 787 | 396 | - |
| Taxes | 607,296 | 520,082 | 507,505 | 507,187 | 524,307 |
| Net GST received | 94 | - | - | - | - |
| Other | 8,741 | 17,465 | 17,750 | 17,890 | 11,063 |
| ***Total cash received*** | ***753,386*** | ***3,524,184*** | ***698,419*** | ***698,241*** | ***575,122*** |
| **Cash used** |  |  |  |  |  |
| Grants | 2,174 | 2,500 | 2,500 | 2,500 | 2,500 |
| Suppliers | 4,084 | 4,320 | 300 | 300 | 300 |
| Other | - | 50 | 50 | 50 | 50 |
| ***Total cash used*** | ***6,258*** | ***6,870*** | ***2,850*** | ***2,850*** | ***2,850*** |
| **Net cash from / (used by) operating activities** | **747,128** | **3,517,314** | **695,569** | **695,391** | **572,272** |
| ***Net increase/(decrease) in cash held*** | ***747,128*** | ***3,517,314*** | ***695,569*** | ***695,391*** | ***572,272*** |
| Cash and cash equivalents at beginning of reporting period | 618 | 742 | 742 | 742 | 742 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 977 | 6,820 | 2,800 | 2,800 | 2,800 |
| - Special Accounts | 236 | 50 | 50 | 50 | 50 |
| *Total cash from Official Public Account* | *1,213* | *6,870* | *2,850* | *2,850* | *2,850* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (748,018) | (3,524,134) | (698,369) | (698,191) | (575,072) |
| - Special Accounts | (199) | (50) | (50) | (50) | (50) |
| *Total cash to Official Public Account* | *(748,217)* | *(3,524,184)* | *(698,419)* | *(698,241)* | *(575,122)* |
| **Cash and cash equivalents at end of reporting period** | **742** | **742** | **742** | **742** | **742** |

Prepared on Australian Accounting Standards basis.

1. Approximately $130m per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium to the auction price to make five annual cash instalments. The first instalment was paid in June 2021, the second instalment was made in July 2022, and the remaining three instalments are expected annually by 1 August in each relevant year.
2. The significant increase in 2023-24 relates to the sale of the 850/900MHz spectrum licences at auction in December 2021. The winning bidders are expected to make a full payment of the auction price ahead of the commencement of the licences on 1 July 2024.

Australian Maritime Safety Authority

Additional Estimates Statements

Australian Maritime Safety Authority

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Australian Maritime Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Maritime Safety Authority’s (AMSA) strategic direction statement has not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for AMSA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: AMSA resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | **33,200** | **30,600** | **(7,648)** | **22,952** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 90,757 | 98,826 | 3,452 | 102,278 |
| Total annual appropriations | **90,757** | **98,826** | **3,452** | **102,278** |
| Special appropriations |  |  |  |  |
| Australian *Maritime Safety Authority Act 1990*(b) | 134,322 | 136,407 | (2,473) | 133,934 |
| Total special appropriations | **134,322** | **136,407** | **(2,473)** | **133,934** |
| **Amounts received from related entities(c)** |  |  |  |  |
| Department of Infrastructure, Transport, Regional Development, Communication and the Arts | 2,574 | - | - | - |
| Department of Foreign Affairs and Trade | 469 | - | - | - |
| **Total amounts received from related entities** | **3,043** | **-** | **-** | **-** |
| **Total funds from Government** | **228,122** | **235,233** | **979** | **236,212** |
| **Funds from other sources** |  |  |  |  |
| Interest | 3,586 | 4,631 | 1,054 | 5,685 |
| Sale of goods and services | 8,090 | 12,800 | (805) | 11,995 |
| Other | 5,282 | 1,610 | 83 | 1,693 |
| **Total funds from other sources** | **16,958** | **19,041** | **332** | **19,373** |
| **Total net resourcing for AMSA** | **278,280** | **284,874** | **(6,337)** | **278,537** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 453 | 466 |

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

1. Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses Appropriation Act (No. 1) 2022-2023, Supply Act (No.1) 2022-2023, and Supply Act (No.3) 2022–2023.
2. Levies collected under *Marine Navigation Levy Collection Act 1989*, *Marine Navigation (Regulatory Functions) Levy Collection Act 1991*, and *Protection of the Sea (Shipping Levy) Collection Act 1981* are paid to the Consolidated Revenue Fund and appropriated under section 48 of the *Australian Maritime Safety Authority Act 1990* (AMSA Act).
3. Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the CCE.

1.3 Entity measures

There are no new Government measures taken since the 2023–24 Budget for AMSA.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for AMSA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| Parameter adjustments | 1.1 | - | 117 | 87 | 86 |
| **Other Variations** |  |  |  |  |  |
| Search and rescue activities | 1.1 | 3,452 | - | - | - |
| **Special appropriations** |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| Reduction in estimated levy receipts | 1.1 | (2,473) | (2,093) | (1,845) | (2,163) |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **979** | **(1,976)** | **(1,758)** | **(2,077)** |
| **Total net impact on appropriations for Outcome 1** |  | **979** | **(1,976)** | **(1,758)** | **(2,077)** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 - Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination | 90,757 | 98,826 | 102,278 | 3,452 | - |
| **Total departmental** | **90,757** | **98,826** | **102,278** | **3,452** | **-** |

Table 1.5: Appropriation Bill (No. 4) 2023–2024

AMSA is not seeking any additional appropriation through Appropriation Bill (No.4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structure for AMSA have not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination |

#### Linked programs

|  |
| --- |
| **Attorney General’s Department** |
| **Programs**   * Program 1.1 - Attorney-General's Department Operating Expenses – Legal Services and Families * Program 1.2 – Attorney-General’s Department Operating Expenses—National Security, Integrity, and International Program |
| **Contribution to Outcome 1 made by linked programs**  The Attorney General’s Department provides high quality legal policy advice to the Australian Government and its entities in relation to national security and criminal justice, protecting and promoting the rule of law and ensuring an effective and efficient Commonwealth criminal justice system, and building a safe and secure Australia.  AMSA engages with the Attorney General’s Department to obtain expert legal advice and assistance when needed. This advice ensures that AMSA operates within its regulatory remit, and that ongoing operation of AMSA’s aids to navigation network is considered within the Commonwealth’s response to native title claims. |

|  |
| --- |
| **Civil Aviation Safety Authority (CASA)** |
| **Outcome 1 -** Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education, and training  **Program**   * Program 1.1: parts: 1. Maintain and enhance a fair, effective, and efficient aviation safety regulation system 2. Collaborative engagement with the aviation industry and wider community to promote and support aviation |
| **Contribution to Outcome 1 made by linked program**  CASA is responsible for regulating the aviation industry. The regulation of industry ensures that aircraft tasked by AMSA are meeting regulatory requirements which supports operational risk management for responses, and accordingly the corporate risk that AMSA may be exposed to.  AMSA is responsible for delivering Australia’s commitment to International Civil Aviation Authority’s (ICAO) Annex 12 (Search and Rescue) and works with CASA and other aviation agencies to ensure a coordinated approach. |

|  |
| --- |
| **Department of Climate Change, Energy, the Environment and Water (DCCEEW)** |
| **Program**   * Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances |
| **Contribution to Outcome 1 made by linked program**  DCCEEW works with AMSA to determine the feasibility of recycling clean and segregated waste from international ships at Australian ports and to develop a nationally consistent framework to support this activity in the longer term.  This action is identified in the National Waste Action Plan and supports Australia’s National Waste Plan to reduce landfill and increase the circular economy. Additionally, activity is undertaken to support the International Maritime Organizations Action Plan to Address Marine Plastic Litter from Ships that identifies the need to improve the effectiveness of port reception facilities in reducing marine plastic litter through the provision of recycling facilities. |

|  |
| --- |
| **Department of Defence** |
| **Program**   * 2.14: Defence Intelligence |
| **Contribution to Outcome 1 made by linked program**  AMSA supports Defence by providing advice and direction on the provision of nautical charts and publications to best support maritime safety. |

|  |
| --- |
| **Department of Foreign Affairs and Trade (DFAT)** |
| **Programs**   * Program 1.1: Foreign Affairs and Trade Operations * Program 2.1: Consular Services |
| **Contribution to Outcome 1 made by linked programs**  DFAT provides funding support to AMSA for delivery of bilateral capacity building programs with Indonesia and Papua New Guinea, along with individual projects across the Indo-Pacific region.  Using DFAT funding, plans are in place for a multi-year program of capacity building activities to improve maritime incident response and ship safety with North-East Indian Ocean nations, and domestic ferry safety initiatives with Indonesia. AMSA is also working closely with the IMO and Pacific regional partners on activities to successfully establish an IMO Regional Presence Office for the Pacific.  DFAT also supports Australia’s re-election campaign to the International Maritime Organization (IMO) Council every two years. |

|  |
| --- |
| **Great Barrier Reef Marine Park Authority (the Reef Authority)** |
| **Program**   * Program 1.1 – Great Barrier Reef Marine Park Authority |
| **Contribution to Outcome 1 made by linked program**  The Reef Authority is the regulator responsible for the management of the Great Barrier Reef Marine Park. AMSA supports the ongoing management of the Great Barrier Reef (GBR) through providing services to enable safer shipping within the reef, such as: aids to navigation, GBR Vessel Traffic Services, emergency response arrangements to minimise maritime pollution incidents (including delivery of a dedicated emergency towage vessel) and regulation of shipping for safety and environmental performance.  The Reef Authority supports AMSA emergency response functions through provision of resources and subject matter expertise. |
| **Department of Home Affairs** |
| **Outcomes**(a)   * Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs * Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum |
| **Contribution to Outcome 1 made by Outcomes**  Home Affairs is responsible for immigration and border policy, and has responsibilities across emergency management, critical infrastructure protection, and transport security. The Home Affairs portfolio structure enhances AMSA’s ability to mobilise and share across AMSA’s aids to navigation responsibilities for maritime safety (critical infrastructure) and operational responses (emergency management and transport security). Home Affairs provides the national coordination mechanisms through which AMSA can respond, delivering a synchronised effect across the whole of government.  AMSA supports Home Affairs through the provision of data such as vessel locations (automatic identification system) and occasional use of AMSA response assets under a Memorandum of Understanding. Through leading Australia’s engagement at the International Maritime Organisation, AMSA also supports Home Affair’s maritime security role. |

|  |
| --- |
| **National Offshore Petroleum Safety Authority (NOPSEMA)** |
| **Program**   * Program 1 – Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation, and enforcement. |
| **Contribution to Outcome 1 made by linked program**  NOPSEMA is responsible for promoting and enforcing the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.  AMSA manages the National Plan for Maritime Environmental Emergencies. Arrangements within the National Plan and AMSA response resources support the response to offshore petroleum oil spill incidents. NOPSEMA regulates the duty holder’s compliance with implementing their oil pollution emergency plan (OPEP). |

1. AMSA and Home Affairs agreed that the relationship was best described at an outcome level.

**Budgeted expenses for Outcome 1**

The following tables shows how much AMSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program and sub-program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 90,757 | 102,278 | 86,201 | 87,528 | 87,571 |
| Payment from related entities | 3,043 | - | - | - | - |
| Special appropriations |  |  |  |  |  |
| *Australian Maritime Safety Authority Act 1990* | 133,297 | 135,195 | 153,235 | 156,048 | 158,908 |
| Expenses not requiring appropriation in the budget year(a) | 4,648 | (249) | (976) | (4,187) | (1,307) |
| Revenues from other independent sources | 17,632 | 19,622 | 17,082 | 17,070 | 17,083 |
| **Total expenses for Program 1.1** | **249,377** | **256,846** | **255,542** | **256,459** | **262,255** |
| **Outcome 1 totals by resource type** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 90,757 | 102,278 | 86,201 | 87,528 | 87,571 |
| Payment from related entities | 3,043 | - | - | - | - |
| Special appropriations | 133,297 | 135,195 | 153,235 | 156,048 | 158,908 |
| Expenses not requiring appropriation in the budget year(a) | 4,648 | (249) | (976) | (4,187) | (1,307) |
| Revenues from other independent sources | 17,632 | 19,622 | 17,082 | 17,070 | 17,083 |
| **Total expenses for Outcome 1** | **249,377** | **256,846** | **255,542** | **256,459** | **262,255** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 453 | 466 |

1. Expenses not requiring appropriation in the Budget year are made up of the operating result.

Table 2.2.2: Program components of Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue** | | | | | |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| *Sub-program 1.1.1: Seafarer and ship safety and environment* | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 18,566 | 20,211 | 4,811 | 4,578 | 4,338 |
| Payment from related entities | 3,043 | - | - | - | - |
| Special appropriations: |  |  |  |  |  |
| *Australian Maritime Safety Authority Act 1990* | 133,297 | 135,195 | 153,235 | 156,048 | 158,908 |
| Revenues from other independent sources | 16,228 | 17,573 | 15,414 | 15,400 | 15,422 |
| **Total sub-program 1.1.1 expenses** | **171,134** | **172,979** | **173,460** | **176,026** | **178,668** |
| *Sub-program 1.1.2: Search and rescue* | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 72,191 | 82,067 | 81,390 | 82,950 | 83,233 |
| Revenues from other independent sources | 1,404 | 2,049 | 1,668 | 1,670 | 1,661 |
| **Total sub-program 1.1.2 expenses** | **73,595** | **84,116** | **83,058** | **84,620** | **84,894** |
| Program support |  |  |  |  |  |
| Expenses not requiring appropriation(a) in the Budget year | 4,648 | (249) | (976) | (4,187) | (1,307) |
| **Total program expenses** | **249,377** | **256,846** | **255,542** | **256,459** | **262,255** |

1. Expenses not requiring appropriation in the Budget year are made up of the operating result.

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2023-24 Budget. Details of the AMSA’s performance measures can be found in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

AMSA does not maintain special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

AMSA is budgeting minor operating surpluses in each of the budget and forward year estimates.

Budgeted surpluses are highly dependent on stability of levy revenue and risks of potential global disruptions influenced by externalities outside AMSA’s control. Risks to levy revenue include the impact of international events on global trade and demand for Australian commodity exports especially iron ore and coal.

Future funding is subject to outcomes of the Australian Transport Safety and Investigation Bodies Financial Sustainability Review with a final report expected to be delivered in early 2024.

AMSA will be appropriated an additional $3.5 million in Departmental funding for 2023-24 through Additional Estimated Appropriation Bills representing reimbursement of costs incurred by AMSA in 2022-23 for its Community Services Obligation search and rescue response activities.

The budgeted financial statements have been adjusted to reflect updated levy revenue projections, accompanying expected changes fee and interest revenue, and associated expenditure. There are further changes to the budgeted financial statements to reflect updated opening balances from the 2022-23 financial statements.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 77,741 | 77,644 | 79,973 | 80,378 | 82,571 |
| Suppliers | 132,693 | 139,821 | 135,735 | 138,992 | 142,316 |
| Depreciation and amortisation | 36,234 | 37,197 | 36,727 | 34,192 | 34,656 |
| Finance costs | 2,032 | 2,184 | 3,107 | 2,897 | 2,712 |
| Write-down and impairment of assets | 40 | - | - | - | - |
| Losses from asset sales | 637 | - | - | - | - |
| **Total expenses** | **249,377** | **256,846** | **255,542** | **256,459** | **262,255** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 12,565 | 11,439 | 10,060 | 10,060 | 10,060 |
| Fees and fines | 145 | 110 | 100 | 100 | 100 |
| Interest | 4,760 | 6,419 | 5,258 | 5,246 | 5,259 |
| Rental income | 168 | 170 | 170 | 170 | 170 |
| Contributions from states and territories | 3,034 | 1,484 | 1,494 | 1,494 | 1,494 |
| **Total own-source revenue** | **20,672** | **19,622** | **17,082** | **17,070** | **17,083** |
| **Gains** |  |  |  |  |  |
| Other | 3 | - | - | - | - |
| **Total gains** | **3** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **20,675** | **19,622** | **17,082** | **17,070** | **17,083** |
| **Net (cost of)/contribution by services** | **(228,702)** | **(237,224)** | **(238,460)** | **(239,389)** | **(245,172)** |
| Revenue from Government | 224,054 | 237,473 | 239,436 | 243,576 | 246,479 |
| **Surplus/(deficit) attributable to the Australian Government** | **(4,648)** | **249** | **976** | **4,187** | **1,307** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | 2,773 | - | - | - | - |
| **Total other comprehensive income** | **2,773** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(1,875)** | **249** | **976** | **4,187** | **1,307** |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **(1,875)** | **249** | **976** | **4,187** | **1,307** |
| plus: depreciation/amortisation expenses for ROU assets(a) | 21,751 | 23,312 | 18,280 | 18,310 | 18,216 |
| less: lease principal repayments(a) | 21,567 | 20,768 | 17,617 | 17,512 | 17,637 |
| **Net Cash Operating Surplus/ (Deficit)** | **(1,691)** | **2,793** | **1,639** | **4,985** | **1,886** |

Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 22,952 | 32,257 | 33,812 | 32,419 | 34,534 |
| Trade and other receivables | 11,261 | 12,531 | 12,654 | 12,849 | 13,055 |
| Other investments | 111,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| ***Total financial assets*** | ***145,213*** | ***124,788*** | ***126,466*** | ***125,268*** | ***127,589*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 37,281 | 59,733 | 55,265 | 53,206 | 51,576 |
| Property, plant and equipment | 198,614 | 238,657 | 220,867 | 214,006 | 203,724 |
| Intangibles | 6,074 | 2,741 | 7,318 | 8,432 | 6,144 |
| Inventories | 4,485 | 4,485 | 4,485 | 4,485 | 4,485 |
| Other non-financial assets | 2,602 | 2,462 | 2,390 | 2,447 | 2,506 |
| ***Total non-financial assets*** | ***249,056*** | ***308,078*** | ***290,325*** | ***282,576*** | ***268,435*** |
| **Total assets** | **394,269** | **432,866** | **416,791** | **407,844** | **396,024** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 32,469 | 28,162 | 27,335 | 27,988 | 28,657 |
| Other payables | 1,454 | 1,415 | 1,420 | 1,421 | 1,426 |
| ***Total payables*** | ***33,923*** | ***29,577*** | ***28,755*** | ***29,409*** | ***30,083*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 83,087 | 123,745 | 107,016 | 93,081 | 79,107 |
| ***Total interest bearing liabilities*** | ***83,087*** | ***123,745*** | ***107,016*** | ***93,081*** | ***79,107*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 26,041 | 29,020 | 30,190 | 30,642 | 31,786 |
| Other provisions | 30,753 | 29,810 | 29,140 | 28,835 | 27,864 |
| ***Total provisions*** | ***56,794*** | ***58,830*** | ***59,330*** | ***59,477*** | ***59,650*** |
| **Total liabilities** | **173,804** | **212,152** | **195,101** | **181,967** | **168,840** |
| **Net assets** | **220,465** | **220,714** | **221,690** | **225,877** | **227,184** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 37,986 | 37,986 | 37,986 | 37,986 | 37,986 |
| Reserves | 108,885 | 108,885 | 108,885 | 108,885 | 108,885 |
| Retained surplus / (accumulated deficit) | 73,594 | 73,843 | 74,819 | 79,006 | 80,313 |
| ***Total parent entity interest*** | ***220,465*** | ***220,714*** | ***221,690*** | ***225,877*** | ***227,184*** |
| **Total Equity** | **220,465** | **220,714** | **221,690** | **225,877** | **227,184** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 73,594 | 108,885 | 37,986 | 220,465 |
| ***Adjusted opening balance*** | ***73,594*** | ***108,885*** | ***37,986*** | ***220,465*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | 249 | - | - | 249 |
| ***Total comprehensive income*** | ***249*** | ***-*** | ***-*** | ***249*** |
| of which: |  |  |  |  |
| Attributable to the Australian Government | 249 | - | - | 249 |
| **Estimated closing balance as at 30 June 2024** | **73,843** | **108,885** | **37,986** | **220,714** |
| **Closing balance attributable to the Australian Government** | **73,843** | **108,885** | **37,986** | **220,714** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 90,757 | 102,278 | 86,201 | 87,528 | 87,571 |
| Receipts from Government | 134,322 | 133,934 | 152,529 | 155,938 | 158,796 |
| Sale of goods and rendering of services | 8,090 | 11,995 | 10,230 | 10,230 | 10,230 |
| Interest | 3,586 | 5,685 | 5,642 | 5,250 | 5,255 |
| Net GST received | 16,722 | 215 | 112 | - | - |
| Other | 8,325 | 1,693 | 1,681 | 1,594 | 1,594 |
| ***Total cash received*** | ***261,802*** | ***255,800*** | ***256,395*** | ***260,540*** | ***263,446*** |
| **Cash used** |  |  |  |  |  |
| Employees | 76,439 | 74,665 | 78,803 | 79,926 | 81,427 |
| Suppliers | 135,101 | 143,988 | 136,490 | 138,396 | 141,706 |
| Net GST paid | 17,703 | - | - | 89 | 90 |
| Interest payments on lease liability | 1,287 | 1,884 | 2,807 | 2,597 | 2,412 |
| Other | - | 1,256 | 965 | 604 | 1,266 |
| ***Total cash used*** | ***230,530*** | ***221,793*** | ***219,065*** | ***221,612*** | ***226,901*** |
| **Net cash from/(used by) operating activities** | **31,272** | **34,007** | **37,330** | **38,928** | **36,545** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments | - | 31,000 | - | - | - |
| ***Total cash received*** | ***-*** | ***31,000*** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 18,953 | 34,934 | 18,158 | 22,809 | 16,793 |
| Investments | 1,000 | - | - | - | - |
| ***Total cash used*** | ***19,953*** | ***34,934*** | ***18,158*** | ***22,809*** | ***16,793*** |
| **Net cash from/(used by) investing activities** | **(19,953)** | **(3,934)** | **(18,158)** | **(22,809)** | **(16,793)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 21,567 | 20,768 | 17,617 | 17,512 | 17,637 |
| ***Total cash used*** | ***21,567*** | ***20,768*** | ***17,617*** | ***17,512*** | ***17,637*** |
| **Net cash from/(used by) financing activities** | **(21,567)** | **(20,768)** | **(17,617)** | **(17,512)** | **(17,637)** |
| **Net increase/(decrease) in cash held** | **(10,248)** | **(9,305)** | **1,555** | **(1,393)** | **2,115** |
| Cash and cash equivalents at the beginning of the reporting period | 33,200 | 22,952 | 32,257 | 33,812 | 32,419 |
| **Cash and cash equivalents at the end of the reporting period** | **22,952** | **32,257** | **33,812** | **32,419** | **34,534** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from departmental resources(a) | 29,083 | 34,934 | 18,158 | 22,809 | 16,793 |
| **TOTAL** | **29,083** | **34,934** | **18,158** | **22,809** | **16,793** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 37,197 | 96,360 | 19,046 | 26,386 | 20,456 |
| less: ROU Additions | (8,114) | (61,426) | (888) | (3,577) | (3,663) |
| **Total cash used to acquire assets** | **29,083** | **34,934** | **18,158** | **22,809** | **16,793** |

Prepared on Australian Accounting Standards basis.

1. Includes the following s74 receipts: sponsorship, subsidy, gifts, or similar contribution, internally developed assets, and proceeds from the sale of assets.

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 3,445 | 12,423 | 137,669 | 19,762 | 173,299 |
| Gross book value - ROU assets | 2,636 | 44,039 | 79,923 | - | 126,598 |
| Accumulated depreciation/amortisation and impairment | - | - | - | (13,688) | (13,688) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (365) | (24,897) | (18,978) | - | (44,240) |
| **Opening net book balance** | **5,716** | **31,565** | **198,614** | **6,074** | **241,969** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |  |
| By purchase - other | - | - | 34,933 | - | 34,933 |
| By purchase - other - ROU assets | - | 35,786 | 25,640 | - | 61,426 |
| **Total additions** | **-** | **35,786** | **60,573** | **-** | **96,359** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (3,416) | (7,136) | (3,333) | (13,885) |
| Depreciation/amortisation on ROU assets | (121) | (9,797) | (13,394) | - | (23,312) |
| **Total other movements** | **(121)** | **(13,213)** | **(20,530)** | **(3,333)** | **(37,197)** |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 3,445 | 12,423 | 172,602 | 19,762 | 208,232 |
| Gross book value - ROU assets | 2,636 | 79,825 | 105,563 | - | 188,024 |
| Accumulated depreciation/amortisation and impairment | - | (3,416) | (7,136) | (17,021) | (27,573) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (486) | (34,694) | (32,372) | - | (67,552) |
| **Closing net book balance** | **5,595** | **54,138** | **238,657** | **2,741** | **301,131** |

Prepared on Australian Accounting Standards basis.

Australian National Maritime Museum

Additional Estimates Statements

Australian National Maritime Museum

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Australian National Maritime Museum

Section 1: Entity overview and resources

1.1 Strategic direction statement

The oceans and waterways are the heartbeat of who we are, and the Australian National Maritime Museum (ANMM) connects Australians with our past, our present and our future as an island nation – in the Asia Pacific – shaped by sea. The ANMM’s vision is to make Australia a more cohesive and sustainable nation.

Established under the Australian National Maritime Museum Act 1990 (the Act), the ANMM focuses on telling the stories of Australia’s:

* Maritime heritage, exploration and discovery
* First Nations communities and their relationship with water
* Immigration
* Ocean science and water sustainability
* Life and leisure by the water
* Place in the Asia Pacific region.

The Act outlines the functions of the ANMM. The main functions are expressed as:

* to exhibit, or to make available for exhibition by others, material included in the National Maritime Collection or other maritime historical material
* to develop, preserve and maintain the National Maritime Collection
* to disseminate information relating to Australian maritime history
* to conduct, arrange for and assist research into matters relating to Australian maritime history.

The ANMM increases knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events.

In 2023-24, the ANMM’s work will be guided by the pillars and principles of the National Cultural Policy - Revive: a place for every story, a story for every place, as well as the ANMM’s own Strategic Framework and Corporate Plan. The ANMM will focus its work over the next four years around four strategic priorities – Inspire, Inform, Influence and Impact.

ANMM secured $2.5 million in funding for urgent capital works, in the 2023-24 Budget and these funds were provisioned in the Contingency Reserve. After finalisation of the profiling of funding for the capital works, ANMM will receive $1.1 million in 2023-24 through the Additional Estimates Appropriation Bill No. 4, and $1.4 million in 2024-25.

In the current financial year, various safety and compliance works have commenced to ensure public safety. The remainder of the appropriation funding from Bill No. 4 is designated for urgent repairs to lighting, roof guttering, structural corrosion and sewage pipes.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for ANMM at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: ANMM resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | **32,331** | **30,250** | **-** | **30,250** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 24,017 | 27,029 | - | 27,029 |
| Annual appropriations - other services(b) |  |  |  |  |
| Equity injection | 1,717 | 2,795 | 1,100 | 3,895 |
| Total annual appropriations | **25,734** | **29,824** | **1,100** | **30,924** |
| **Total funds from Government** | **25,734** | **29,824** | **1,100** | **30,924** |
| **Funds from other sources** |  |  |  |  |
| Interest | 843 | 1,173 | - | 1,173 |
| Sale of goods and services | 8,754 | 5,301 | - | 5,301 |
| Other | 6,590 | 6,092 | - | 6,092 |
| **Total funds from other sources** | **16,187** | **12,566** | **-** | **12,566** |
| **Total net resourcing for ANMM** | **74,252** | **72,640** | **1,100** | **73,740** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 104 | 141 |

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

1. Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses Appropriation Act (No. 1) 2022-2023, Supply Act (No.1) 2022-2023, and Supply Act (No.3) 2022–2023.
2. Appropriation Act (No.2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ANMM 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Cultural Policy-National Collecting Institutions-Sustainability(a) |  |  |  |  |  |
| Departmental payments | 1.1 | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

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

1. The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of $1.1m in 2023-24 and $1.4m in 2024-25. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ANMM at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1.1 | 1,100 | 1,400 | - | - |
| Changes in Parameters |  | - | 17 | 35 | 38 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **1,100** | **1,417** | **35** | **38** |
| **Total net impact on appropriations for Outcome 1** |  | **1,100** | **1,417** | **35** | **38** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

ANMM is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1,717 | 2,795 | 3,895 | 1,100 | - |
| **Total non-operating** | **1,717** | **2,795** | **3,895** | **1,100** | **-** |
| **Total other services** | **1,717** | **2,795** | **3,895** | **1,100** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structure for ANMM have not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Increased knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events |

**Budgeted expenses for Outcome 1**

This table shows how much ANMM intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: (Australian National Maritime Museum)** | | |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 24,017 | 27,029 | 24,899 | 25,064 | 26,420 |
| Expenses not requiring appropriation in the budget year(a) | 2,498 | 2,365 | 2,365 | 2,365 | 2,365 |
| Revenues from other independent sources | 16,187 | 12,566 | 12,982 | 12,993 | 13,450 |
| **Total expenses for Program 1.1** | **42,702** | **41,960** | **40,246** | **40,422** | **42,235** |
| **Outcome 1 totals by resource type** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 24,017 | 27,029 | 24,899 | 25,064 | 26,420 |
| Expenses not requiring appropriation in the budget year(a) | 2,498 | 2,365 | 2,365 | 2,365 | 2,365 |
| Revenues from other independent sources | 16,187 | 12,566 | 12,982 | 12,993 | 13,450 |
| **Total expenses for Outcome 1** | **42,702** | **41,960** | **40,246** | **40,422** | **42,235** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 104 | 141 |

1. Expenses not requiring appropriation in the Budget year reflects depreciation of heritage and cultural assets.

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

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. ANMM’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

ANMM does not maintain special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

Major changes to the budgeted financial statements relate to the $2.5 million in appropriations from Bills No. 2 and 4 impacting 2023-24 and 2024-25 financial years. A summary is reflected in the Departmental capital budget statement with the revised equity injections for 2023-24 and 2024-25 increasing to $3.9 million and $4.6 million respectively. The PB Statements reflected an equity injection from Bill No. 2 of   
$2.8 million for 2023-24 and $3.2 million in 2024-25.

The remainder of the budgeted financial statements remain largely the same as the 2023-24 PB Statements. The specific impact of the appropriations received for funding of urgent capital works is reflected in the balance sheet with both property plant and equipment and contributed equity increasing by $1.1 million in 2023-24 to $17.5 million and $43.6 million respectively, and to $20.5 million and $47.1 million in 2024-25.

The summary of movement in the Departmental statement of changes in equity reflects the increase in $1.1 million equity contributions in budget year 2023-24. Funding for urgent capital works has also increased purchases of non-financial assets to $25.0 million in 2023-24 and to $8.7 million in 2024-25. The changes in these non-financial asset purchases are also depicted in the budgeted Departmental statement of cash flows and associated statement of Departmental asset movement schedule for 2023-24.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 16,940 | 20,025 | 20,216 | 20,296 | 20,886 |
| Suppliers | 15,387 | 12,537 | 10,632 | 10,768 | 11,991 |
| Grants | 146 | 145 | 145 | 105 | 105 |
| Depreciation and amortisation | 9,470 | 9,253 | 9,253 | 9,253 | 9,253 |
| Finance costs | 25 | - | - | - | - |
| Write-down and impairment of assets | 179 | - | - | - | - |
| Losses from asset sales | 617 | - | - | - | - |
| **Total expenses** | **42,764** | **41,960** | **40,246** | **40,422** | **42,235** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 8,754 | 5,301 | 5,501 | 5,705 | 5,864 |
| Interest | 843 | 1,173 | 1,187 | 754 | 754 |
| Sublease income | 2,023 | 1,984 | 1,991 | 2,063 | 2,138 |
| Other | 4,469 | 3,988 | 4,183 | 4,351 | 4,574 |
| **Total own-source revenue** | **16,089** | **12,446** | **12,862** | **12,873** | **13,330** |
| **Gains** |  |  |  |  |  |
| Other | 98 | 120 | 120 | 120 | 120 |
| **Total gains** | **98** | **120** | **120** | **120** | **120** |
| **Total own-source income** | **16,187** | **12,566** | **12,982** | **12,993** | **13,450** |
| **Net (cost of)/contribution by services** | **(26,577)** | **(29,394)** | **(27,247)** | **(27,394)** | **(28,747)** |
| Revenue from Government | 24,017 | 27,029 | 24,899 | 25,064 | 26,420 |
| **Surplus/(deficit) attributable to the Australian Government** | **(2,560)** | **(2,365)** | **(2,365)** | **(2,365)** | **(2,365)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(2,560)** | **(2,365)** | **(2,365)** | **(2,365)** | **(2,365)** |
| **Note: Impact of Net Cash Appropriation Arrangements** | | | | | |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **(2,560)** | **(2,365)** | **(2,365)** | **(2,365)** | **(2,365)** |
| plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations(a) | 2,498 | 2,365 | 2,365 | 2,365 | 2,365 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 156 | 156 | 156 | 156 | 156 |
| **Net Cash Operating Surplus/(Deficit)** | **94** | **156** | **156** | **156** | **156** |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 30,250 | 16,532 | 19,210 | 21,962 | 24,733 |
| Trade and other receivables | 2,518 | 2,583 | 2,583 | 2,583 | 2,583 |
| Other financial assets | 436 | 436 | 436 | 436 | 436 |
| ***Total financial assets*** | ***33,204*** | ***19,551*** | ***22,229*** | ***24,981*** | ***27,752*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 164,425 | 169,542 | 165,275 | 161,010 | 156,741 |
| Property, plant and equipment | 9,883 | 17,446 | 20,460 | 20,427 | 21,794 |
| Heritage and culture assets | 87,052 | 88,210 | 88,063 | 87,914 | 87,769 |
| Intangibles | 4,375 | 6,428 | 6,295 | 6,161 | 6,028 |
| Inventories | 226 | 226 | 226 | 226 | 226 |
| Other non-financial assets | 814 | 814 | 814 | 814 | 814 |
| ***Total non-financial assets*** | ***266,775*** | ***282,666*** | ***281,133*** | ***276,552*** | ***273,372*** |
| Assets held for sale | - |  |  |  |  |
| **Total assets** | **299,979** | **302,217** | **303,362** | **301,533** | **301,124** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 4,993 | 6,538 | 6,538 | 6,541 | 6,539 |
| Other payables | 1,674 | 1,427 | 1,427 | 1,427 | 1,427 |
| ***Total payables*** | ***6,667*** | ***7,965*** | ***7,965*** | ***7,968*** | ***7,966*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 592 | - | - | - | - |
| ***Total interest bearing liabilities*** | ***592*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 2,253 | 2,253 | 2,253 | 2,253 | 2,253 |
| Other provisions | 78 | 78 | 78 | 78 | 78 |
| ***Total provisions*** | ***2,331*** | ***2,331*** | ***2,331*** | ***2,331*** | ***2,331*** |
| **Total liabilities** | **9,590** | **10,296** | **10,296** | **10,299** | **10,297** |
| **Net assets** | **290,389** | **291,921** | **293,066** | **291,234** | **290,827** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 39,697 | 43,592 | 47,104 | 47,637 | 49,595 |
| Reserves | 201,193 | 201,193 | 201,193 | 201,193 | 201,193 |
| Retained surplus/(accumulated deficit) | 49,499 | 47,136 | 44,769 | 42,404 | 40,039 |
| ***Total parent entity interest*** | ***290,389*** | ***291,921*** | ***293,066*** | ***291,234*** | ***290,827*** |
| **Total Equity** | **290,389** | **291,921** | **293,066** | **291,234** | **290,827** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity/ capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |  |
| Balance carried forward from previous period | 49,499 | 201,193 | - | 39,697 | 290,389 |
| ***Adjusted opening balance*** | ***49,499*** | ***201,193*** | ***-*** | ***39,697*** | ***290,389*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (2,365) |  |  |  | (2,365) |
| ***Total comprehensive income*** | ***(2,365)*** | ***-*** | ***-*** | ***-*** | ***(2,365)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian Government | (2,365) | - | - | - | (2,365) |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 3,895 | 3,895 |
| ***Sub-total transactions with owners*** | **-** | **-** | **-** | **3,895** | **3,895** |
| **Estimated closing balance as at 30 June 2024** | **47,134** | **201,193** | **-** | **43,592** | **291,919** |
| **Closing balance attributable to the Australian Government** | **47,134** | **201,193** | **-** | **43,592** | **291,921** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations |  |  |  |  |  |
| Receipts from Government | 24,017 | 27,174 | 25,044 | 25,169 | 26,525 |
| Sale of goods and rendering of services | 8,882 | 7,285 | 7,492 | 7,768 | 8,002 |
| Interest | 843 | 1,173 | 1,187 | 754 | 754 |
| Net GST received | (338) | (1) | - | - | - |
| Other | 2,923 | 1,551 | 1,684 | 1,821 | 1,971 |
| ***Total cash received*** | ***36,327*** | ***37,182*** | ***35,407*** | ***35,512*** | ***37,252*** |
| **Cash used** |  |  |  |  |  |
| Employees | 14,978 | 20,025 | 20,216 | 20,296 | 20,886 |
| Suppliers | 13,115 | 9,600 | 8,278 | 8,340 | 9,495 |
| Other | 146 | 145 | 145 | 105 | 105 |
| ***Total cash used*** | ***28,239*** | ***29,770*** | ***28,639*** | ***28,741*** | ***30,486*** |
| **Net cash from/(used by) operating activities** | **8,088** | **7,412** | **6,768** | **6,771** | **6,766** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 11,718 | 25,025 | 8,702 | 5,952 | 5,953 |
| ***Total cash used*** | ***11,718*** | ***25,025*** | ***8,702*** | ***5,952*** | ***5,953*** |
| **Net cash from/(used by) investing activities** | **(11,718)** | **(25,025)** | **(8,702)** | **(5,952)** | **(5,953)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,717 | 3,895 | 4,612 | 1,933 | 1,958 |
| ***Total cash received*** | ***1,717*** | ***3,895*** | ***4,612*** | ***1,933*** | ***1,958*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 168 | - | - | - | - |
| ***Total cash used*** | ***168*** | **-** | **-** | **-** | **-** |
| **Net cash from/(used by) financing activities** | **1,549** | **3,895** | **4,612** | **1,933** | **1,958** |
| **Net increase/(decrease) in cash held** | **(2,081)** | **(13,718)** | **2,678** | **2,752** | **2,771** |
| Cash and cash equivalents at the beginning of the reporting period | **32,331** | **30,250** | **16,532** | **19,210** | **21,962** |
| **Cash and cash equivalents at the end of the reporting period** | **30,250** | **16,532** | **19,210** | **21,962** | **24,733** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Equity injections | 1,717 | 3,895 | 4,612 | 1,933 | 1,958 |
| **Total new capital appropriations** | **1,717** | **3,895** | **4,612** | **1,933** | **1,958** |
| ***Provided for:*** |  |  |  |  |  |
| Purchase of non-financial assets | 1,717 | 3,895 | 4,612 | 1,933 | 1,958 |
| **Total Items** | **1,717** | **3,895** | **4,612** | **1,933** | **1,958** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 1,717 | 3,895 | 4,612 | 1,933 | 1,958 |
| Funded internally from departmental resources(b) | 10,001 | 21,130 | 4,090 | 4,019 | 3,995 |
| **TOTAL** | **11,718** | **25,025** | **8,702** | **5,952** | **5,953** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 11,718 | 25,025 | 8,702 | 5,952 | 5,953 |
| **Total cash used to acquire assets** | **11,718** | **25,025** | **8,702** | **5,952** | **5,953** |

Prepared on Australian Accounting Standards basis.

1. Includes proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
2. Includes the following s74 receipts: sponsorship, subsidy, gifts, or similar contribution, internally developed assets, and proceeds from the sale of assets.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Other    $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |  |  |
| Gross book value | 65,660 | 103,029 | 11,969 | 89,920 | 13,710 | 814 | 285,102 |
| Accumulated depreciation/amortisation and impairment | - | (4,264) | (2,086) | (2,868) | (9,335) | - | (18,553) |
| **Opening net book balance** | **65,660** | **98,765** | **9,883** | **87,052** | **4,375** | **814** | **266,549** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | 1,100 | 1,000 | 1,795 | - | - | 3,895 |
| By purchase - appropriation ordinary annual services(b) | - | - | 6,952 | 1,609 | 3,186 | - | 11,747 |
| By purchase - appropriation ordinary annual services - ROU assets | - | 9,383 | - | - | - | - | 9,383 |
| Assets received as gifts/donations |  |  |  | 120 |  |  | 120 |
| **Total additions** | **-** | **10,483** | **7,952** | **3,524** | **3,186** | **-** | **25,145** |
| **Other movements** |  |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | - | (1,488) | (2,365) | (1,133) | - | (4,986) |
| Depreciation/amortisation on ROU assets | - | (4,267) | - | - | - | - | (4,267) |
| **Total other movements** | **-** | **(4,267)** | **(1,488)** | **(2,365)** | **(1,133)** | **-** | **(9,253)** |
| **As at 30 June 2024** |  |  |  |  |  |  |  |
| Gross book value | 65,660 | 104,129 | 19,921 | 93,444 | 16,896 | 814 | 300,864 |
| Gross book value - ROU assets | - | 9,383 | - | - | - | - | 9,383 |
| Accumulated depreciation/ amortisation and impairment | - | (4,264) | (3,574) | (5,233) | (10,468) | - | (23,539) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (4,267) | - | - | - | - | (4,267) |
| **Closing net book balance** | **65,660** | **104,981** | **16,347** | **88,211** | **6,428** | **814** | **282,440** |

|  |  |
| --- | --- |
| **Estimated operating expenditure in income statement for heritage and cultural assets** | **$'000** |
| Operations and Maintenance | 1,239 |
| Preservation and Conservation | 188 |
| **Total operating expenditure on heritage and cultural assets** | **1,427** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

High Speed Rail Authority

Additional Estimates Statements

High Speed Rail Authority

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High Speed Rail Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The High Speed Rail Authority (HSRA) was established to oversee the planning, development and construction of a high speed rail network in Australia.

The HSRA’s appropriation funding has increased by $78.8 million over three years from 2023-24. The increase includes $70 million to prepare a business case for the Sydney to Newcastle section and $8.8 million for additional staff and resourcing to provide the HSRA with the capability to deliver on the Australian Government’s high speed rail objectives.

Further information on the HSRA’s strategic direction can be found the Infrastructure, Transport, Regional Development, Communications and the Arts   
2023-24 PB Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for HSRA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: HSRA resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** |  |  |  |  |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | - | 9,871 | 23,807 | 33,678 |
| Total annual appropriations(b) | **-** | **9,871** | **23,807** | **33,678** |
| **Total funds from Government** | **-** | **9,871** | **23,807** | **33,678** |
| **Funds from other sources** |  |  |  |  |
| Other |  |  |  | - |
| **Total funds from other sources** | **-** | **-** | **-** | **-** |
| **Total net resourcing for HSRA** | **-** | **9,871** | **23,807** | **33,678** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)(c)** |  |  | - | 21 |

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

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

1. Appropriation Act (No. 1) 2023-2024andAppropriation Bill (No. 3) 2023-2024.
2. Total annual appropriation of $9.871 million is made up of $4.447 million in 2022-23 and $5.424 million in 2023-24.
3. For the purposes of this Budget, ASL are reported against NFRA for 2022-23, and against HSRA for 2023-24.

HSRA is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, which are then paid to HSRA and are considered 'departmental' for all purposes.

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: HSRA 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| High Speed Rail Authority – additional funding | 1.1 |  |  |  |  |
| Departmental payments |  | 23,807 | 51,398 | 3,557 | - |
| **Total** |  | **23,807** | **51,398** | **3,557** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | 23,807 | 51,398 | 3,557 | - |
| **Total** |  | **23,807** | **51,398** | **3,557** | **-** |

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

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for HSRA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| High Speed Rail Authority – additional funding | 1.1 | 23,807 | 51,398 | 3,557 | **-** |
| **Changes in Parameters** |  |  |  |  |  |
| Parameter adjustments |  | - | 4 | 12 | **-** |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **23,807** | **51,402** | **3,569** | **-** |
| **Total net impact on appropriations for Outcome 1** |  | **23,807** | **51,402** | **3,569** | **-** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 - Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia's long term rail investment(a) | - | 9,871 | 33,678 | 23,807 | - |
| **Total departmental** | **-** | **9,871** | **33,678** | **23,807** | **-** |
| **Total administered and departmental** | **-** | **9,871** | **33,678** | **23,807** | **-** |

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1. Total annual appropriation of $9.871 million is made up of $4.447 million in 2022-23 and $5.424 million in 2023-24

Table 1.5: Appropriation Bill (No. 4) 2023–2024

HSRA is not seeking any additional appropriation through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The outcome and program structure for HSRA have not changed from that published in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia's long term rail investment |

**Budgeted expenses for Outcome 1**

This table shows how much HSRA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: High Speed Rail Authority** |  |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)(a) | - | 33,678 | 55,462 | 7,664 | - |
| Revenues from other independent sources | - | - | - | - | - |
| **Total expenses for Program 1.1** | **-** | **33,678** | **55,462** | **7,664** | **-** |
| **Outcome 1 totals by resource type** |  |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)(a) | - | 33,678 | 55,462 | 7,664 | - |
| Revenues from other independent sources | - | - | - | - | - |
| **Total expenses for Outcome 1** | **-** | **33,678** | **55,462** | **7,664** | **-** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | - | 21 |

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

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1. Revenue from Government of $33.678 million is made up of $4.447 million in 2022-23 and $29.231 million in 2023-24.

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. HSRA’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

HSRA does not maintain special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

In accordance with section 7AC of the PGPA Rule, the HSRA's first reporting period is 12 June 2023 to 30 June 2024. The current 2023-24 total Departmental operating funding of $9.871 million is made up of $4.447 million received in 2022-23 and $5.242 received in 2023-24. The HSRA has been appropriated an additional $23.807 million in Departmental funding in 2023-24 for a new Measure. This increases the total Departmental operating funding for the HSRA to $33.678 million in 2023-24. In addition, revenue from Government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits(a) |  | 3,974 | 5,431 | 5,510 | - |
| Suppliers(b) |  | 25,362 | 50,031 | 2,154 | - |
| **Total expenses** | **-** | **29,336** | **55,462** | **7,664** | **-** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Gains** |  |  |  |  |  |
| Other |  | - |  |  |  |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **-** | **-** | **-** | **-** | **-** |
| **Net (cost of)/contribution by services** | **-** | **(29,336)** | **(55,462)** | **(7,664)** | **-** |
| Revenue from Government(c) |  | 33,678 | 55,462 | 7,664 |  |
| **Surplus/(deficit) attributable to the Australian Government** | **-** | **4,342** | **-** | **-** | **-** |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **-** | **4,342** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1. Total Employee benefits of $3.974 million is made up of $0.104 million in 2022-23 and $3.870 million in 2023-24.
2. Total Suppliers of $25.362 million is made up of $0.001 million in 2022-23 and $25.361 million in 2023-24.
3. Revenue from Government of $33.678 million is made up of $4.447 million in 2022-23 and $29.231 million in 2023-24.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | - | 4,385 | 4,385 | 4,385 | - |
| Trade and other receivables | - | 4 | 4 | 4 | - |
| ***Total financial assets*** | ***-*** | ***4,389*** | ***4,389*** | ***4,389*** | ***-*** |
| **Total assets** | **-** | **4,389** | **4,389** | **4,389** | **-** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | - | 95 | 95 | 95 | - |
| Other payables | - | 303 | 303 | 303 | - |
| ***Total payables*** | ***-*** | ***398*** | ***398*** | ***398*** | ***-*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | - | 324 | 324 | 324 | - |
| ***Total provisions*** | ***-*** | ***324*** | ***324*** | ***324*** | ***-*** |
| **Total liabilities** | **-** | **722** | **722** | **722** | **-** |
| **Net assets** | **-** | **3,667** | **3,667** | **3,667** | **-** |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Retained surplus/(accumulated deficit) | - | 3,667 | 3,667 | 3,667 | - |
| ***Total parent entity interest*** | ***-*** | ***3,667*** | ***3,667*** | ***3,667*** | ***-*** |
| **Total Equity** | **-** | **3,667** | **3,667** | **3,667** | **-** |

Prepared on Australian Accounting Standards basis.

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |  |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | 4,342 | - | - | - | 4,342 |
| ***Total comprehensive income*** | ***4,342*** | ***-*** | ***-*** | ***-*** | ***4,342*** |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Restructuring(a) | (675) | - | - | - | (675) |
| ***Sub-total transactions with owners*** | **(675)** | **-** | **-** | **-** | **(675)** |
| **Estimated closing balance as at 30 June 2024** | **3,667** | **-** | **-** | **-** | **3,667** |
| **Closing balance attributable to the Australian Government** | **3,667** | **-** | **-** | **-** | **3,667** |

Prepared on Australian Accounting Standards basis.

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1. On 12 June 2023, the National Faster Rail Agency's existing net liabilities of $0.675 million were transferred to the HSRA

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Receipts from Government(a) | - | 33,678 | 55,462 | 7,664 | - |
| ***Total cash received*** | **-** | **33,678** | **55,462** | **7,664** | **-** |
| **Cash used** |  |  |  |  |  |
| Employees |  | 3,931 | 5,431 | 5,510 | - |
| Suppliers |  | 25,362 | 50,031 | 2,154 | - |
| ***Total cash used*** | **-** | **29,293** | **55,462** | **7,664** | **-** |
| **Net cash from/(used by) operating activities** | **-** | **4,385** | **-** | **-** | **-** |
| **Net increase/(decrease) in cash held** | **-** | **4,385** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | - | - | 4,385 | 4,385 |  |
| **Cash and cash equivalents at the end of the reporting period** | **-** | **4,385** | **4,385** | **4,385** | **-** |

Prepared on Australian Accounting Standards basis.

HSRA's first reporting period is 12 June 2023 to 30 June 2024 in accordance with section 7AC of the PGPA Rule.

1. Receipts from Government of $33.678 million is made up of $4.447 million in 2022-23 and $29.231 million in 2023-24.

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

This table is not presented as HSRA does not receive capital funds.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

This table is not present as HSRA does not hold non-financial assets.

National Gallery of Australia

Additional Estimates Statements

National Gallery of Australia

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National Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Gallery of Australia (the National Gallery) is Australia’s leading visual arts institution and recognised as the heart of the nation’s visual culture, representing Australia’s people, its ideas and aesthetic expression, histories and broader relationship to the world through its art. The National Gallery reaches Australia’s people and supports Federal Government policy and agenda through its base in Canberra, national and international touring exhibition program, extensive collection loan programs, online education and outreach programs and cultural diplomacy role.

**Vision**

To be the international reference point for art in Australia, inspiring all people to  
explore, experience and learn.

**Functions**

The *National Gallery Act (1975)* expresses the functions of the National Gallery as being to:

* develop and maintain a national collection of works of art
* exhibit, or make available for exhibition by others, works of art from the national collection or works of art that are otherwise in possession of the National Gallery
* use every endeavor to make the most advantageous use of the national collection in the national interest.

The National Gallery’s priorities over the next four years are focussed on the themes of Distinct Identity, Connection, Collection and Capability as well as supporting implementation of the key pillars and principles of the National Cultural Policy – Revive: a place for every story, a story for every place.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the National Gallery at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: National Gallery resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual  Available  Appropriation    2022-23  $'000 | Estimate  as at  Budget    2023-24  $'000 | Proposed  Additional  Estimates    2023-24  $'000 | Total  Estimate at Additional  Estimates  2023-24  $'000 |
| **Opening balance/cash reserves at 1 July** | **89,590** | **24,297** | **-** | **24,297** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 48,045 | 66,003 | - | 66,003 |
| Annual appropriations - other services(b) |  |  |  |  |
| Equity injection | 17,043 | 27,818 | 996 | 28,814 |
| Total annual appropriations | **65,088** | **93,821** | **996** | **94,817** |
| **Total funds from Government** | **65,088** | **93,821** | **996** | **94,817** |
| **Funds from other sources** |  |  |  |  |
| Interest | 5,152 | 3,000 | 2,000 | 5,000 |
| Sale of goods and services | 8,866 | 6,849 | 1,625 | 8,474 |
| Dividends | 921 | 489 | - | 489 |
| Contributions(c) | 8,303 | 8,159 | (2,629) | 5,530 |
| Other | 2,321 | 1,000 | - | 1,000 |
| **Total funds from other sources** | **25,563** | **19,497** | **996** | **20,493** |
| **Total net resourcing for National Gallery** | **180,241** | **137,615** | **1,992** | **139,674** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 217 | 217 |

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

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

1. Appropriation Act (No.1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023 and Supply Act (No.1) 2022–2023.
2. Appropriation Act (No.2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.
3. Contributions includes non-cash revenue associated with sponsorship-in-kind arrangements.

The National Gallery is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to the National Gallery and considered ‘departmental’ for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Gallery 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Cultural Policy-National Collecting Institutions-Sustainability(a) |  |  |  |  |  |
| Departmental payments | 1.1 | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

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

1. The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of $1.0m in 2023-24, $7.3m in 2024-25 and $6.2m in 2025-26. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the National Gallery at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1.1 | 996 | 7,267 | 6,237 | - |
| Changes in Parameters |  | - | 51 | 106 | 111 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **996** | **7,318** | **6,343** | **111** |
| **Total net impact on appropriations for Outcome 1** |  | **996** | **7,318** | **6,343** | **111** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

The National Gallery is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 17,043 | 27,818 | 28,814 | 996 | - |
| **Total non-operating** | **17,043** | **27,818** | **28,814** | **996** | **-** |
| **Total other services** | **17,043** | **27,818** | **28,814** | **996** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the National Gallery as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally |

**Budgeted expenses for Outcome 1**

This table shows how much the National Gallery intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | | 2026-27 Forward estimate  $'000 |
| **Program 1.1: Collection development, management, access and promotion** | | | | | | | |
| Revenue from Government |  |  | |  |  | |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 48,045 | 66,003 | | 69,970 | 73,008 | | 73,686 |
| Expenses not requiring appropriation in the budget year(a) | 19,703 | 18,707 | | 18,705 | 18,708 | | 18,706 |
| Revenues from other independent sources(b) | 24,967 | 17,993 | | 20,047 | 18,280 | | 18,519 |
| **Total expenses for Program 1.1** | **92,715** | **102,703** | | **108,722** | **109,996** | | **110,911** |
| **Outcome 1 totals by resource type** |  | |  | | |  | |
| Revenue from Government |  |  | |  |  | |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 48,045 | 66,003 | | 69,970 | 73,008 | | 73,686 |
| Expenses not requiring appropriation in the budget year(a) | 19,703 | 18,707 | | 18,705 | 18,708 | | 18,706 |
| Revenues from other independent sources(b) | 24,967 | 17,993 | | 20,047 | 18,280 | | 18,519 |
| **Total expenses for Outcome 1** | **92,715** | **102,703** | | **108,722** | **109,996** | | **110,911** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 217 | 217 |

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under AASB 16 Leases.
2. Revenue from independent sources includes non-cash revenue associated with sponsorship in-kind arrangements.

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The National Gallery’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

The National Gallery does not have any special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

At the 2023-24 Budget the National Gallery received funding under the measure National Cultural Policy - National Collecting Institutions – Sustainability, part of which was quarantined in the Contingency Reserve. These Contingency Reserve funds have now been appropriated to the National Gallery. This one-off capital funding of $11.2 million ($1.0 million in 2023-24, $6.0 million in 2024-25 and $4.2 million in 2025-26) and one-off additional operating funding of $3.3 million ($1.2 million in 2024-25 and $2.1 million in 2025-26) for building rectification works at both the main building in Parkes and storage facility in Hume.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 28,621 | 31,217 | 32,491 | 33,677 | 34,949 |
| Suppliers | 31,623 | 37,435 | 41,687 | 41,345 | 40,479 |
| Depreciation and amortisation | 32,421 | 33,986 | 34,479 | 34,909 | 35,418 |
| Write-down and impairment of assets | 50 | 65 | 65 | 65 | 65 |
| **Total expenses** | **92,715** | **102,703** | **108,722** | **109,996** | **110,911** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 8,866 | 8,474 | 10,539 | 8,787 | 9,045 |
| Contributions | 8,303 | 5,530 | 5,519 | 5,504 | 5,485 |
| Interest | 5,152 | 5,000 | 5,000 | 5,000 | 5,000 |
| Dividends | 921 | 489 | 489 | 489 | 489 |
| Other | 2,321 | 1,000 | 1,000 | 1,000 | 1,000 |
| **Total own-source revenue** | **25,563** | **20,493** | **22,547** | **20,780** | **21,019** |
| **Gains** |  |  |  |  |  |
| Other | 4,004 | 5,000 | 5,000 | 5,000 | 5,000 |
| **Total gains** | **4,004** | **5,000** | **5,000** | **5,000** | **5,000** |
| **Total own-source income** | **29,567** | **25,493** | **27,547** | **25,780** | **26,019** |
| **Net (cost of)/contribution by services** | **(63,148)** | **(77,210)** | **(81,175)** | **(84,216)** | **(84,892)** |
| Revenue from Government | 48,045 | 66,003 | 69,970 | 73,008 | 73,686 |
| **Surplus/(deficit) attributable to the Australian Government** | **(15,103)** | **(11,207)** | **(11,205)** | **(11,208)** | **(11,206)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | (2,040) | - | - | - | - |
| **Total other comprehensive income** | **(2,040)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(17,143)** | **(11,207)** | **(11,205)** | **(11,208)** | **(11,206)** |
| **Note: Impact of Net Cash Appropriation Arrangements** | | |  |  |  |
| **Total comprehensive income/(loss) - as per statement of comprehensive income** | **(17,143)** | **(11,207)** | **(11,205)** | **(11,208)** | **(11,206)** |
| plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations(a) | 19,712 | 18,706 | 18,706 | 18,706 | 18,706 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 283 | 260 | 287 | 287 | 276 |
| less: lease principal repayments(b) | 292 | 259 | 288 | 285 | 276 |
| **Net Cash Operating Surplus/(Deficit)** | **2,560** | **7,500** | **7,500** | **7,500** | **7,500** |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash | 24,297 | 30,000 | 30,000 | 30,000 | 30,000 |
| Investments | 106,030 | 77,149 | 59,691 | 49,002 | 42,226 |
| Trade and other receivables | 2,024 | 2,024 | 2,024 | 2,024 | 2,024 |
| Other financial assets | 66 | 66 | 66 | 66 | 66 |
| ***Total financial assets*** | ***132,417*** | ***109,239*** | ***91,781*** | ***81,092*** | ***74,316*** |
| **Non-financial assets** |  |  |  |  |  |
| Heritage and Cultural | 6,860,608 | 6,881,440 | 6,888,561 | 6,896,007 | 6,903,692 |
| Land and buildings | 477,569 | 501,830 | 544,388 | 559,339 | 564,790 |
| Property, plant and equipment | 7,869 | 7,869 | 7,847 | 7,825 | 7,814 |
| Intangibles | 1,385 | 1,385 | 1,385 | 1,385 | 1,385 |
| Inventories | 745 | 745 | 453 | 453 | 453 |
| Other non-financial assets | 588 | 512 | 512 | 512 | 512 |
| ***Total non-financial assets*** | ***7,348,764*** | ***7,393,781*** | ***7,443,146*** | ***7,465,521*** | ***7,478,646*** |
| **Total assets** | **7,481,181** | **7,503,020** | **7,534,927** | **7,546,613** | **7,552,962** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,371 | 5,892 | 6,566 | 6,515 | 6,379 |
| Other payables | 2,466 | 2,098 | 2,098 | 2,098 | 2,098 |
| ***Total payables*** | ***5,837*** | ***7,990*** | ***8,664*** | ***8,613*** | ***8,477*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 36 | 1,100 | 877 | 592 | 381 |
| ***Total interest bearing liabilities*** | ***36*** | ***1,100*** | ***877*** | ***592*** | ***381*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 6,589 | 7,844 | 8,244 | 8,658 | 7,668 |
| Other provisions | 240 | - | - | - | - |
| ***Total provisions*** | ***6,829*** | ***7,844*** | ***8,244*** | ***8,658*** | ***7,668*** |
| **Total liabilities** | **12,702** | **16,934** | **17,785** | **17,863** | **16,526** |
| **Net assets** | **7,468,479** | **7,486,086** | **7,517,142** | **7,528,750** | **7,536,436** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 470,012 | 498,826 | 541,087 | 563,904 | 582,795 |
| Reserves | 6,451,773 | 6,451,773 | 6,451,773 | 6,451,773 | 6,451,773 |
| Retained surplus | 546,694 | 535,487 | 524,282 | 513,073 | 501,868 |
| ***Total parent entity interest*** | ***7,468,479*** | ***7,486,086*** | ***7,517,142*** | ***7,528,750*** | ***7,536,436*** |
| **Total equity** | **7,468,479** | **7,486,086** | **7,517,142** | **7,528,750** | **7,536,436** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 546,694 | 6,451,773 | 470,012 | 7,468,479 |
| ***Adjusted opening balance*** | ***546,694*** | ***6,451,773*** | ***470,012*** | ***7,468,479*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (11,207) | - | - | (11,207) |
| ***Total comprehensive income*** | ***(11,207)*** | ***-*** | ***-*** | ***(11,207)*** |
| ***Contributions by owners*** |  |  |  |  |
| Equity Injection - Appropriation | - | - | 28,814 | 28,814 |
| ***Sub-total transactions with owners*** | **-** | **-** | ***28,814*** | ***28,814*** |
| **Estimated closing balance as at 30 June 2024** | **535,487** | **6,451,773** | **498,826** | **7,486,086** |
| **Closing balance attributable to the Australian Government** | **535,487** | **6,451,773** | **498,826** | **7,486,086** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 48,658 | 66,003 | 69,970 | 73,008 | 73,686 |
| Sale of goods and rendering of services | 10,997 | 9,982 | 12,228 | 10,298 | 10,581 |
| Interest | 4,533 | 5,000 | 5,000 | 5,000 | 5,000 |
| Dividends | 1,016 | 489 | 489 | 489 | 489 |
| Net GST received | 4,153 | 1,958 | 2,369 | 2,614 | 2,514 |
| Other | 6,764 | 6,775 | 6,519 | 6,504 | 6,485 |
| ***Total cash received*** | ***76,121*** | ***90,207*** | ***96,575*** | ***97,913*** | ***98,755*** |
| **Cash used** |  |  |  |  |  |
| Employees | 27,648 | 30,845 | 32,091 | 33,263 | 35,939 |
| Suppliers | 36,702 | 38,292 | 44,801 | 45,555 | 44,710 |
| Other | 2 | 47 | 43 | 32 | 19 |
| ***Total cash used*** | ***64,352*** | ***69,184*** | ***76,935*** | ***78,850*** | ***80,668*** |
| **Net cash from operating activities** | **11,769** | **21,023** | **19,640** | **19,063** | **18,087** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments | 163,285 | 80,000 | 80,000 | 80,000 | 80,000 |
| ***Total cash received*** | ***163,285*** | ***80,000*** | ***80,000*** | ***80,000*** | ***80,000*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles and works of art | 43,631 | 72,755 | 79,071 | 52,284 | 43,478 |
| Investments | 213,467 | 51,120 | 62,542 | 69,311 | 73,224 |
| ***Total cash used*** | ***257,098*** | ***123,875*** | ***141,613*** | ***121,595*** | ***116,702*** |
| **Net cash used by investing activities** | **(93,813)** | **(43,875)** | **(61,613)** | **(41,595)** | **(36,702)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Collection Development Acquisition Budget | 17,043 | 17,818 | 18,327 | 18,652 | 18,891 |
| Equity Injection | - | 10,996 | 23,934 | 4,165 | - |
| ***Total cash received*** | ***17,043*** | ***28,814*** | ***42,261*** | ***22,817*** | ***18,891*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 292 | 259 | 288 | 285 | 276 |
| ***Total cash used*** | ***292*** | ***259*** | ***288*** | ***285*** | ***276*** |
| **Net cash from financing activities** | **16,751** | **28,555** | **41,973** | **22,532** | **18,615** |
| **Net increase/(decrease) in cash held** | **(65,293)** | **5,703** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 89,590 | 24,297 | 30,000 | 30,000 | 30,000 |
| **Cash and cash equivalents at the end of the reporting period** | **24,297** | **30,000** | **30,000** | **30,000** | **30,000** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Equity injections | 17,043 | 28,814 | 42,261 | 22,817 | 18,891 |
| **Total new capital appropriations** | **17,043** | **28,814** | **42,261** | **22,817** | **18,891** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 17,043 | 28,814 | 42,261 | 22,817 | 18,891 |
| **Total Items** | **17,043** | **28,814** | **42,261** | **22,817** | **18,891** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 35,217 | 46,270 | 60,064 | 32,239 | 24,017 |
| Funded internally from departmental resources(b) | 12,418 | 31,485 | 24,007 | 25,045 | 24,461 |
| **TOTAL** | **47,635** | **77,755** | **84,071** | **57,284** | **48,478** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 47,635 | 77,755 | 84,071 | 57,284 | 48,478 |
| less: gifted assets | (4,004) | (5,000) | (5,000) | (5,000) | (5,000) |
| **Total cash used to acquire assets** | **43,631** | **72,755** | **79,071** | **52,284** | **43,478** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and 4 (inclusive of Supply Act arrangements).
2. Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |  |
| Gross book value | 28,235 | 449,335 | 10,877 | 6,880,326 | 2,737 | 7,371,510 |
| Gross book value - ROU assets | - | 1,052 | 76 | - | - | 1,128 |
| Accumulated depreciation/ amortisation and impairment | - | (31) | (3,012) | (19,718) | (1,352) | (24,113) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (1,022) | (72) | - | - | (1,094) |
| **Opening net book balance** | **28,235** | **449,334** | **7,869** | **6,860,608** | **1,385** | **7,347,431** |
| **Capital asset additions** |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | 32,308 | - | 32,038 | - | 64,346 |
| By purchase - appropriation ordinary annual services(b) | - | - | 4,789 | - | 1,121 | 5,910 |
| By purchase - appropriation ordinary annual services - ROU assets | - | 1,323 | - | - | - | 1,323 |
| By purchase - donated funds | - | - | - | 2,500 | - | 2,500 |
| Assets received as gifts/donations | - | - | - | 5,000 | - | 5,000 |
| **Total additions** | **-** | **33,631** | **4,789** | **39,538** | **1,121** | **79,079** |
| **Other movements** |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | (9,127) | (4,772) | (18,706) | (1,121) | (33,726) |
| Depreciation/amortisation on ROU assets | - | (243) | (17) | - | - | (260) |
| **Total other movements** | **-** | **(9,370)** | **(4,789)** | **(18,706)** | **(1,121)** | **(33,986)** |
| **As at 30 June 2024** |  |  |  |  |  |  |
| Gross book value | 28,235 | 481,643 | 15,666 | 6,919,864 | 3,858 | 7,449,266 |
| Gross book value - ROU assets | - | 2,375 | 76 | - | - | 2,451 |
| Accumulated depreciation/ amortisation and impairment | - | (9,158) | (7,784) | (38,424) | (2,473) | (57,839) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (1,265) | (89) | - | - | (1,354) |
| **Closing net book balance** | **28,235** | **473,595** | **7,869** | **6,881,440** | **1,385** | **7,392,524** |

|  |  |
| --- | --- |
| **Estimated operating expenditure in income statement for heritage and cultural assets** | **$'000** |
| Operations and Maintenance | 2,799 |
| Preservation and Conservation | 6,235 |
| **Total operating expenditure on heritage and cultural assets** | **9,034** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses.

National Library of Australia

Additional Estimates Statements

National Library of Australia

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National Library of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions of the National Library of Australia (NLA), as defined in the National Library Act 1960, are to:

* maintain and develop a national collection of library material, including a comprehensive collection of library material relating to Australia and the Australian people
* make library material in the national collection available
* make available such other services in relation to library matters and library material as determined by the National Library Council
* cooperate in library matters with authorities or persons, whether in Australia or elsewhere, concerned with library matters.

The NLA is committed to collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge, now and in the future. The NLA’s commitment to open access to the national collection and online services drives increasing value from a collection developed over decades. Australians—whoever they are and wherever they live—should be able to easily discover and use information they need to support their research, and to engage with rich digital content to support their lifelong learning.

The NLA actively supports creative and intellectual endeavour and the dissemination of knowledge, ideas and information. The NLA has a strong national focus in its outlook, services, products and activities and takes a leadership role in sharing expertise and coordinating key projects across the research, collecting and cultural sectors. In 2023-24, the NLA’s work will be guided by the pillars and principles of the National Cultural Policy – Revive: a place for every story, a story for every place. The NLA recognises, respects and prioritises the significance of First Nations voices, stories, and perspectives at the centre of Australia’s national collections. The NLA will continue to extend its reach and make its physical and digital collections accessible far beyond Canberra, by providing timely information services and rich digital experiences to benefit all Australians.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NLA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: National Library resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | **76,708** | **68,268** | **3,570** | **71,838** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 60,989 | 75,948 | - | 75,948 |
| Annual appropriations - other services(b) |  |  |  |  |
| Equity injection | 9,650 | 16,843 | 1,500 | 18,343 |
| Total annual appropriations | 70,639 | 92,791 | 1,500 | 94,291 |
| Amounts received from related entities |  |  |  |  |
| Amounts from portfolio department(c) | 3,066 | 1,890 | - | 1,890 |
| Amounts from other entities(d) | - | 60 | - | 60 |
| Total amounts received from related entities | 3,066 | 1,950 | - | 1,950 |
| **Total funds from Government** | **73,705** | **94,741** | **1,500** | **96,241** |
| **Funds from other sources** |  |  |  |  |
| Interest | 3,139 | 4,693 | 1,299 | 5,992 |
| Sale of goods and services | 6,774 | 8,241 | (1,514) | 6,727 |
| Other | 6,606 | 2,566 | 1,801 | 4,367 |
| **Total funds from other sources** | **16,519** | **15,500** | **1,586** | **17,086** |
| **Total net resourcing for Entity NLA** | **166,932** | **178,509** | **6,656** | **185,165** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 350 | 408 |

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

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

1. Appropriation Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023 and Supply Act (No.1) 2022–2023.
2. Appropriation Act (No. 2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.
3. Contributions includes non-cash revenue associated with sponsorship-in-kind arrangements.
4. Amounts received from other entities within the portfolio, or from other portfolios.

The NLA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to the NLA and considered ‘departmental’ for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Library 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Cultural Policy-National Collecting Institutions-Sustainability(a) |  |  |  |  |  |
| Departmental payments | 1.1 | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

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

1. The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of $1.5m in 2023-24. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the NLA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1.1 | 1,500 | - | - | - |
| Changes in Parameters |  | - | 74 | 195 | 201 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **1,500** | **74** | **195** | **201** |
| **Net impact on appropriations for Outcome 1** |  | **1,500** | **74** | **195** | **201** |

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for the NLA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

The National Library is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 9,650 | 16,843 | 18,343 | 1,500 | - |
| **Total non-operating** | **9,650** | **16,843** | **18,343** | **1,500** | **-** |
| **Total other services** | **9,650** | **16,843** | **18,343** | **1,500** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no revisions to the outcome or program structure of the NLA as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material |

**Budgeted expenses for Outcome 1**

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

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 1.1: National Library of Australia** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 60,989 | 75,948 | 86,293 | 77,279 | 79,272 |
| Payment from related entities | 3,066 | 1,950 | 550 | 550 | 550 |
| Expenses not requiring appropriation in the budget year(a) | 9,314 | 6,522 | (2,710) | 7,176 | 6,680 |
| Revenues from other independent sources(b) | 16,519 | 17,086 | 11,800 | 9,429 | 9,038 |
| **Total expenses for Program 1.1** | **89,888** | **101,506** | **95,933** | **94,434** | **95,540** |
| **Outcome 1 totals by resource type** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 60,989 | 75,948 | 86,293 | 77,279 | 79,272 |
| Payment from related entities | 3,066 | 1,950 | 550 | 550 | 550 |
| Expenses not requiring appropriation in the budget year(a) | 9,314 | 6,522 | (2,710) | 7,176 | 6,680 |
| Revenues from other independent sources(b) | 16,519 | 17,086 | 11,800 | 9,429 | 9,038 |
| **Total expenses for Outcome 1** | **89,888** | **101,506** | **95,933** | **94,434** | **95,540** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 350 | 408 |

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under ASSB 16 Leases.
2. Revenue from independent sources includes non-cash revenue associated with sponsorship in-kind arrangements.

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The National Library’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

The NLA does not have any special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

Budgeted income for 2023–24 is estimated to be $95.7 million, of which $75.9 million is appropriation revenues. Appropriation revenues have not changed since the 2023-24 Budget.

The NLA will receive $1.5 million in Equity Injection at additional estimates from the Contingency Reserve in 2023-24 to fund capital works, as announced as part of the 2023-24 Budget, and now reflected in Table 1.3.

Total own source revenue is expected to be $19.0 million, which is $1.6 million higher than at 2023–24 Budget mainly due to an increase in investment income arising from movements in interest rates.

Total budgeted operating expenses for 2023–24 is estimated to be $101.5 million, an increase of $3.2 million since the 2023-24 Budget. The increase is mainly attributed to the additional allocation to supplier expenses.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | | 2024-25 Forward estimate $'000 | | 2025-26 Forward estimate $'000 | | 2026-27 Forward estimate $'000 | |
| **EXPENSES** |  |  | |  | |  | |  | |
| Employee benefits | 39,135 | 42,047 | | 44,578 | | 46,869 | | 49,208 | |
| Suppliers | 27,186 | 37,447 | | 30,911 | | 27,120 | | 25,887 | |
| Grants | 701 | 494 | | 570 | | 570 | | 570 | |
| Depreciation and amortisation | 19,617 | 21,393 | | 19,694 | | 19,695 | | 19,695 | |
| Finance costs | 18 | 25 | | 25 | | 25 | | 25 | |
| Write-down and impairment of assets | 3,231 | 100 | | 155 | | 155 | | 155 | |
| **Total expenses** | **89,888** | **101,506** | | **95,933** | | **94,434** | | **95,540** | |
| **LESS:** |  |  | |  | |  | |  | |
| **OWN-SOURCE INCOME** |  |  | |  | |  | |  | |
| **Own-source revenue** |  |  | |  | |  | |  | |
| Sale of goods and rendering of services | 6,774 | 6,727 | | 5,649 | | 4,156 | | 4,166 | |
| Interest | 3,139 | 5,992 | | 3,585 | | 2,707 | | 2,306 | |
| Other | 9,672 | 6,317 | | 3,116 | | 3,116 | | 3,116 | |
| **Total own-source revenue** | **19,585** | **19,036** | | **12,350** | | **9,979** | | **9,588** | |
| **Gains** |  |  | |  | |  | |  | |
| Sale of assets | 31 | - | | - | | - | | - | |
| Other | 20,799 | 700 | | 700 | | 700 | | 700 | |
| **Total gains** | **20,830** | **700** | | **700** | | **700** | | **700** | |
| **Total own-source income** | **40,415** | **19,736** | | **13,050** | | **10,679** | | **10,288** | |
| **Net (cost of)/contribution by services** | **(49,473)** | **(81,770)** | | **(82,883)** | | **(83,755)** | | **(85,252)** | |
| Revenue from Government | 60,989 | 75,948 | | 86,293 | | 77,279 | | 79,272 | |
| **Surplus/(deficit) attributable to the Australian Government** | **11,516** | **(5,822)** | | **3,410** | | **(6,476)** | | **(5,980)** | |
| **Total comprehensive income/(loss)** | **11,516** | **(5,822)** | | **3,410** | | **(6,476)** | | **(5,980)** | |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **11,516** | **(5,822)** | | **3,410** | | **(6,476)** | | **(5,980)** | |
| **Note: Impact of net cash appropriation arrangements** | | |  | |  | |  | |  |
| **Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets** | **19,955** | **2,667** | | **11,933** | | **2,039** | | **2,535** | |
| less: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations(a) | 8,438 | 8,500 | | 8,500 | | 8,500 | | 8,500 | |
| less: Depreciation/amortisation expenses on ROU assets(b) | 991 | 1,004 | | 1,139 | | 1,140 | | 1,140 | |
| add: Principal repayments on leased assets(b) | 990 | 1,015 | | 1,116 | | 1,125 | | 1,125 | |
| **Total comprehensive income/(loss) - as per the Statement of comprehensive income** | **11,516** | **(5,822)** | | **3,410** | | **(6,476)** | | **(5,980)** | |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 16,547 | 16,547 | 16,547 | 16,547 | 16,547 |
| Trade and other receivables | 2,364 | 2,364 | 2,364 | 2,364 | 2,364 |
| Other investments | 55,291 | 54,333 | 53,432 | 52,521 | 51,376 |
| Other financial assets | 1,395 | 1,395 | 1,395 | 1,395 | 1,395 |
| ***Total financial assets*** | ***75,597*** | ***74,639*** | ***73,738*** | ***72,827*** | ***71,682*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 265,527 | 273,771 | 297,517 | 298,763 | 300,009 |
| Property, plant and equipment | 14,451 | 15,494 | 15,574 | 15,662 | 15,750 |
| Heritage and Cultural | 1,135,322 | 1,132,406 | 1,129,893 | 1,127,375 | 1,124,270 |
| Intangibles | 90,006 | 97,078 | 103,560 | 109,701 | 117,048 |
| Inventories | 600 | 600 | 600 | 600 | 600 |
| Prepayments | 1,726 | 1,726 | 1,726 | 1,726 | 1,726 |
| ***Total non-financial assets*** | ***1,507,632*** | ***1,521,075*** | ***1,548,870*** | ***1,553,827*** | ***1,559,403*** |
| **Total assets** | **1,583,229** | **1,595,714** | **1,622,608** | **1,626,654** | **1,631,085** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 5,622 | 5,367 | 5,377 | 5,377 | 5,377 |
| Other payables | 6,021 | 6,021 | 6,021 | 6,021 | 6,021 |
| ***Total payables*** | ***11,643*** | ***11,388*** | ***11,398*** | ***11,398*** | ***11,398*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 2,248 | 2,233 | 2,117 | 1,992 | 1,867 |
| ***Total interest bearing liabilities*** | ***2,248*** | ***2,233*** | ***2,117*** | ***1,992*** | ***1,867*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 11,934 | 12,168 | 12,402 | 12,636 | 12,636 |
| Other provisions | 57 | 57 | 57 | 57 | 57 |
| ***Total provisions*** | ***11,991*** | ***12,225*** | ***12,459*** | ***12,693*** | ***12,693*** |
| **Total liabilities** | **25,882** | **25,846** | **25,974** | **26,083** | **25,958** |
| **Net assets** | **1,557,347** | **1,569,868** | **1,596,634** | **1,600,571** | **1,605,127** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 156,452 | 174,795 | 198,151 | 208,564 | 219,100 |
| Reserves | 201,269 | 201,269 | 201,269 | 201,269 | 201,269 |
| Retained surplus (accumulated deficit) | 1,199,626 | 1,193,804 | 1,197,214 | 1,190,738 | 1,184,758 |
| ***Total parent entity interest*** | ***1,557,347*** | ***1,569,868*** | ***1,596,634*** | ***1,600,571*** | ***1,605,127*** |
| **Total equity** | **1,557,347** | **1,569,868** | **1,596,634** | **1,600,571** | **1,605,127** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 1,199,626 | 201,269 | 156,452 | 1,557,347 |
| ***Adjusted opening balance*** | ***1,199,626*** | ***201,269*** | ***156,452*** | ***1,557,347*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (5,822) | - | - | (5,822) |
| ***Total comprehensive income*** | ***(5,822)*** | ***-*** | ***-*** | ***(5,822)*** |
| **Contributions by owners** |  |  |  |  |
| Equity injection - Appropriation | - | - | 18,343 | 18,343 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***18,343*** | ***18,343*** |
| **Estimated closing balance as at 30 June 2024** | **1,193,804** | **201,269** | **174,795** | **1,569,868** |
| **Closing balance attributable to the Australian Government** | **1,193,804** | **201,269** | **174,795** | **1,569,868** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Receipts from Government | 60,989 | 77,898 | 86,843 | 77,829 | 79,822 |
| Sale of goods and rendering of services | 8,703 | 7,383 | 6,237 | 4,676 | 4,710 |
| Interest | 3,139 | 5,992 | 3,585 | 2,707 | 2,306 |
| Net GST received | 3,884 | 1,708 | 1,671 | 1,626 | 1,456 |
| Other | 9,759 | 4,367 | 2,566 | 2,566 | 2,566 |
| ***Total cash received*** | ***86,474*** | ***97,348*** | ***100,902*** | ***89,404*** | ***90,860*** |
| **Cash used** |  |  |  |  |  |
| Employees | 37,883 | 41,813 | 44,344 | 46,635 | 49,208 |
| Suppliers | 26,277 | 39,466 | 32,615 | 28,721 | 27,342 |
| Net GST paid | 5,250 | - | - | - | - |
| Interest payments on lease liability | 18 | 25 | 25 | 25 | 25 |
| Other | 921 | 494 | 570 | 570 | 570 |
| ***Total cash used*** | ***70,349*** | ***81,798*** | ***77,554*** | ***75,951*** | ***77,145*** |
| **Net cash from/(used by) operating activities** | **16,125** | **15,550** | **23,348** | **13,453** | **13,715** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property, plant and equipment | 31 | - | - | - | - |
| Investments | 194,989 | 170,958 | 170,000 | 170,000 | 170,000 |
| ***Total cash received*** | ***195,020*** | ***170,958*** | ***170,000*** | ***170,000*** | ***170,000*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 29,686 | 33,836 | 46,489 | 23,652 | 24,271 |
| Investments | 181,971 | 170,000 | 169,099 | 169,089 | 168,855 |
| ***Total cash used*** | ***211,657*** | ***203,836*** | ***215,588*** | ***192,741*** | ***193,126*** |
| **Net cash from/(used by) investing activities** | **(16,637)** | **(32,878)** | **(45,588)** | **(22,741)** | **(23,126)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 9,650 | 18,343 | 23,356 | 10,413 | 10,536 |
| ***Total cash received*** | ***9,650*** | ***18,343*** | ***23,356*** | ***10,413*** | ***10,536*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 990 | 1,015 | 1,116 | 1,125 | 1,125 |
| ***Total cash used*** | ***990*** | ***1,015*** | ***1,116*** | ***1,125*** | ***1,125*** |
| **Net cash from/(used by) financing activities** | **8,660** | **17,328** | **22,240** | **9,288** | **9,411** |
| **Net increase/(decrease) in cash held** | **8,148** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 8,399 | 16,547 | 16,547 | 16,547 | 16,547 |
| **Cash and cash equivalents at the end of the reporting period** | **16,547** | **16,547** | **16,547** | **16,547** | **16,547** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Equity injections | 9,650 | 18,343 | 23,356 | 10,413 | 10,536 |
| **Total new capital appropriations** | **9,650** | **18,343** | **23,356** | **10,413** | **10,536** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | *9,650* | 18,343 | 23,356 | 10,413 | 10,536 |
| **Total items** | ***9,650*** | ***18,343*** | ***23,356*** | ***10,413*** | ***10,536*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 9,650 | 18,343 | 23,356 | 10,413 | 10,536 |
| Funded internally from departmental resources(b) | 20,036 | 15,493 | 23,133 | 13,239 | 13,735 |
| **TOTAL** | **29,686** | **33,836** | **46,489** | **23,652** | **24,271** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 29,686 | 33,836 | 46,489 | 23,652 | 24,271 |
| **Total cash used to acquire assets** | **29,686** | **33,836** | **46,489** | **23,652** | **24,271** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 appropriations and prior year Appropriation Act Nos. 2 and 4 (inclusive of Supply Act arrangements).
2. Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | | |
|  | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |  |
| Gross book value | 17,000 | 256,280 | 21,505 | 1,135,454 | 115,469 | 1,545,708 |
| Gross book value - ROU assets | - | 5,206 | 26 | - | - | 5,232 |
| Accumulated depreciation/amortisation and impairment | - | (9,960) | (7,057) | (132) | (25,463) | (42,612) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (2,999) | (23) | - | - | (3,022) |
| **Opening net book balance** | **17,000** | **248,527** | **14,451** | **1,135,322** | **90,006** | **1,505,306** |
| **Capital asset additions** |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | 2,715 | - | 5,584 | 10,044 | 18,343 |
| By purchase - appropriation equity - ROU assets | - | 1,000 | - | - | - | 1,000 |
| By purchase - appropriation ordinary annual services(b) | - | 10,963 | 4,530 | - | - | 15,493 |
| **Total additions** | **-** | **14,678** | **4,530** | **5,584** | **10,044** | **34,836** |
| **Other movements** |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | (5,438) | (3,479) | (8,500) | (2,972) | (20,389) |
| Depreciation/amortisation on ROU assets | - | (996) | (8) | - | - | (1,004) |
| **Total other movements** | **-** | **(6,434)** | **(3,487)** | **(8,500)** | **(2,972)** | **(21,393)** |
| **As at 30 June 2024** |  |  |  |  |  |  |
| Gross book value | 17,000 | 269,958 | 26,035 | 1,141,038 | 125,513 | 1,579,544 |
| Gross book value - ROU assets | - | 6,206 | 26 | - | - | 6,232 |
| Accumulated depreciation/ amortisation and impairment | - | (15,398) | (10,536) | (8,632) | (28,435) | (63,001) |
| Accumulated depreciation/amortisation and impairment - ROU assets | - | (3,995) | (31) | - | - | (4,026) |
| **Closing net book balance** | **17,000** | **256,771** | **15,494** | **1,132,406** | **97,078** | **1,518,749** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Estimated operating expenditure in income statement for heritage and cultural assets** | |  |  |  |  |  | **$'000** |
| Operations and Maintenance |  |  |  |  |  |  | 13,105 |
| Preservation and Conservation |  |  |  |  |  |  | 1,322 |
| **Total operating expenditure on heritage and cultural assets** |  |  |  |  |  |  | **14,427** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses.

National Museum of Australia

Additional Estimates Statements

National Museum of Australia

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National Museum of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Museum of Australia (NMA), as mandated under the *National Museum of Australia Act 1980*, was established for the purpose of developing and maintaining a National Historical Collection for the benefit of the nation, and to bring to life the rich and diverse stories of Australia through strong engagement with the nation’s varied communities and traditions. Central to the NMA’s place as a national institution is its focus on meaningful engagement with all Australians through the interpretation of Australia’s past, present and future, and its foundational commitment to the history and cultures of the First Australians. The NMA achieves this through the development and maintenance of the National Historical Collection and by sharing the stories of Australia’s people and places. The NMA is the only national institution that is wholly devoted to the complex and comprehensive story of Australia from deep time to the present day.

The NMA has a vital role in helping to connect Australians and their communities. In fulfilling this mission, over the next four years, the NMA’s work will be guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*, as it strives to:

* Ensure Australians have a greater understanding of our shared history by collecting and sharing the unique and remarkable stories of the past and present
* Excel at telling the Australian story through innovative digital media, dynamic story-telling and world-class exhibitions
* Maximise opportunities for public engagement that respond to changing audience behaviours and needs across the country and overseas
* Focus documentation, research, preservation and digitisation programs on key areas of the National Historical Collection
* Utilise available resources to operate as efficiently as possible within the context of the NMA’s legislative functions.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for NMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and   
No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: NMA resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | **6,603** | **13,235** |  | **13,235** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  |  |
| Outcome 1 | 50,912 | 53,768 | *-* | 53,768 |
| Annual appropriations - other services(b) |  |  |  |  |
| Equity injection | 1,948 | 8,838 | 2,000 | 10,838 |
| Total annual appropriations | 52,860 | 62,606 | 2,000 | *64,606* |
| Amounts received from related entities |  |  |  |  |
| Amounts from portfolio department | 2,000 | - | - |  |
| Total amounts received from related entities | 2,000 | - | - | - |
| **Total funds from Government** | **54,860** | **62,606** | **2,000** | **64,606** |
| **Funds from other sources** |  |  |  |  |
| Interest | 702 | 250 | *-* | 250 |
| Sale of goods and services | 10,946 | 7,149 | *-* | 7,149 |
| Other | 3,755 | 1,316 | *-* | 1,316 |
| Gains | 3,533 | - | *-* | - |
| **Total funds from other sources** | **18,936** | **8,715** | ***-*** | **8,715** |
| **Total net resourcing for NMA** | **80,399** | **84,556** | **2,000** | **86,556** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 235 | 220 |

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

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

1. Appropriation Act (No. 1) 2023–2024and Appropriation Bill (No. 3) 2023–2024*.* Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023andSupply Act (No.1) 2022–2023*.*
2. Appropriation Act (No. 2) 2023–2024and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.

NMA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to the National Museum of Australia and considered ‘departmental’ for all purposes

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NMA 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Cultural Policy-National Collecting Institutions-Sustainability(a) |  |  |  |  |  |
| Departmental payments | 1.1 | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

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

1. The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of $2m in 2023-24 and $1.2m in 2024-25. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the NMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1.1 | 2,000 | 1,200 | - | - |
| Changes in Parameters |  | - | 42 | 85 | 87 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **2,000** | **1,242** | **85** | **87** |
| **Total net impact on appropriations for Outcome 1** |  | **2,000** | **1,242** | **85** | **87** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

The NMA is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1,948 | 8,838 | 10,838 | 2,000 | - |
| **Total non-operating** | **1,948** | **8,838** | **10,838** | **2,000** | **-** |
| **Total other services** | **1,948** | **8,838** | **10,838** | **2,000** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the NMA as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collection and providing access through public programs and exhibitions |

**Budgeted expenses for Outcome 1**

This table shows how much the NMA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **Program 1.1: Collection Management, Research, Exhibitions and Programs** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 50,912 | 53,768 | 55,234 | 55,680 | 57,052 |
| Payment from related entities | 2,000 |  |  |  |  |
| Expenses not requiring appropriation in the budget year(a) | (1,721) | 1,191 | 1,215 | 1,239 | 1,264 |
| Revenues from other independent sources | 16,936 | 8,715 | 9,824 | 10,071 | 10,322 |
| **Total expenses for Program 1.1** | **68,127** | **63,674** | **66,273** | **66,990** | **68,638** |
| **Outcome 1 totals by resource type** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) | 50,912 | 53,768 | 55,234 | 55,680 | 57,052 |
| Payment from related entities | 2,000 |  |  |  |  |
| Expenses not requiring appropriation in the budget year(a) | (1,721) | 1,191 | 1,215 | 1,239 | 1,264 |
| Revenues from other independent sources | 16,936 | 8,715 | 9,824 | 10,071 | 10,322 |
| **Total expenses for Outcome 1** | **68,127** | **63,674** | **66,273** | **66,990** | **68,638** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 235 | 220 |

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection.

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The NMA’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

The NMA does not have any special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

As part of the Government’s investment in the National Cultural Policy in the 2023-24 Budget, the NMA has received a further $3.2 million in Urgent Capital Works funding over 2023-24 and 2024-25, which has been released from the Contingency Reserve.

The NMA is forecast to deliver a break-even operating budget result (excluding heritage depreciation) for 2023-24.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 26,506 | 26,036 | 27,199 | 27,326 | 28,283 |
| Suppliers | 29,216 | 24,311 | 25,502 | 25,846 | 26,145 |
| Depreciation and amortisation | 11,947 | 13,247 | 13,512 | 13,782 | 14,183 |
| Finance costs | 66 | 80 | 60 | 36 | 27 |
| Write down and impairment of other assets | 392 | **-** | - | - | - |
| **Total expenses** | **68,127** | **63,674** | **66,273** | **66,990** | **68,638** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 10,946 | 7,149 | 8,240 | 8,468 | 8,700 |
| Interest | 702 | 250 | 250 | 250 | 250 |
| Other | 3,755 | 1,316 | 1,334 | 1,353 | 1,372 |
| Gains | 3,533 | **-** | - | - | - |
| **Total own-source revenue** | **18,936** | **8,715** | **9,824** | **10,071** | **10,322** |
| **Total own-source income** | **18,936** | **8,715** | **9,824** | **10,071** | **10,322** |
| **Net (cost of)/contribution by services** | **(49,191)** | **(54,959)** | **(56,449)** | **(56,919)** | **(58,316)** |
| Revenue from Government | 50,912 | 53,768 | 55,234 | 55,680 | 57,052 |
| **Surplus/(deficit) attributable to the Australian Government** | **1,721** | **(1,191)** | **(1,215)** | **(1,239)** | **(1,264)** |
| **Total comprehensive income/(loss)** | **1,721** | **(1,191)** | **(1,215)** | **(1,239)** | **(1,264)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **1,721** | **(1,191)** | **(1,215)** | **(1,239)** | **(1,264)** |
| **Note: Impact of net cash appropriation arrangements** | | | | | |
| **Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets** | **1,721** | **(1,191)** | **(1,215)** | **(1,239)** | **(1,264)** |
| plus: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations(a) | 1,121 | 1,191 | 1,215 | 1,239 | 1,264 |
| **Total comprehensive income/(loss) - as per the Statement of comprehensive income** | **2,842** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 13,235 | 10,215 | 10,192 | 10,121 | 10,121 |
| Trade and other receivables | 1,386 | 1,386 | 1,386 | 1,386 | 1,386 |
| ***Total financial assets*** | ***14,621*** | ***11,601*** | ***11,578*** | ***11,507*** | ***11,507*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 122,376 | 120,435 | 118,452 | 116,427 | 114,387 |
| Property, plant and equipment | 68,792 | 78,057 | 87,939 | 87,635 | 87,336 |
| Heritage and Cultural | 280,476 | 281,605 | 282,768 | 283,945 | 285,140 |
| Intangibles | 6,643 | 6,708 | 6,754 | 6,980 | 7,298 |
| Inventories | 1,437 | 1,437 | 1,437 | 1,437 | 1,437 |
| Prepayments | 1,134 | 1,134 | 1,134 | 1,134 | 1,134 |
| ***Total non-financial assets*** | ***480,858*** | ***489,376*** | ***498,484*** | ***497,558*** | ***496,732*** |
| **Total assets** | **495,479** | **500,977** | **510,062** | **509,065** | **508,239** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 4,851 | 2,276 | 2,056 | 1,837 | 1,837 |
| Other payables | 2,274 | 2,274 | 2,273 | 2,273 | 2,273 |
| ***Total payables*** | ***7,125*** | ***4,550*** | ***4,329*** | ***4,110*** | ***4,110*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 9,960 | 8,386 | 6,765 | 5,094 | 3,373 |
| ***Total interest bearing liabilities*** | ***9,960*** | ***8,386*** | ***6,765*** | ***5,094*** | ***3,373*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 7,409 | 7,409 | 7,409 | 7,409 | 7,409 |
| ***Total provisions*** | ***7,409*** | ***7,409*** | ***7,409*** | ***7,409*** | ***7,409*** |
| **Total liabilities** | **24,494** | ***20,345*** | **18,503** | **16,613** | **14,892** |
| **Net assets** | **470,985** | **480,632** | **491,559** | **492,452** | **493,347** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 40,831 | 51,669 | 63,811 | 65,943 | 68,102 |
| Reserves | 166,898 | 166,898 | 166,898 | 166,898 | 166,898 |
| Retained surplus (accumulated deficit) | 263,256 | 262,065 | 260,850 | 259,611 | 258,347 |
| ***Total parent entity interest*** | ***470,985*** | ***480,632*** | ***491,559*** | ***492,452*** | ***493,347*** |
| **Attributed to non-controlling interest** |  |  |  |  |  |
| **Total equity** | **470,985** | **480,632** | **491,559** | **492,452** | **493,347** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity/ capital $'000 | Total equity   $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |  |
| Balance carried forward from previous period | 263,256 | 166,898 | - | 40,831 | 470,985 |
| ***Adjusted opening balance*** | ***263,256*** | ***166,898*** | ***-*** | ***40,831*** | ***470,985*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (1,191) |  |  |  | (1,191) |
| ***Total comprehensive income*** | ***(1,191)*** | ***-*** | ***-*** | ***-*** | ***(1,191)*** |
| of which: |  |  |  |  |  |
| Attributable to non-controlling interest | - | - | - | (1,191) | (1,191) |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity injection |  |  |  | 10,838 | 10,838 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***-*** | ***51,669*** | ***480,632*** |
| **Estimated closing balance as at  30 June 2024** | **262,065** | **166,898** | **-** | **51,669** | **480,632** |
| **Closing balance attributable to the Australian Government** | **262,065** | **166,898** | **-** | **51,669** | **480,632** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 50,912 | 53,768 | 55,234 | 55,680 | 57,052 |
| Receipts from Government | 2,000 | - | - | - | - |
| Sale of goods and rendering of services | 13,507 | 7,149 | 8,240 | 8,468 | 8,700 |
| Interest | 667 | 250 | 250 | 250 | 250 |
| Net GST received | 3,106 | 2,023 | 2,579 | 3,288 | 3,326 |
| Other | 2,300 | 1,316 | 1,334 | 1,353 | 1,372 |
| ***Total cash received*** | ***72,492*** | ***64,506*** | ***67,637*** | ***69,039*** | ***70,700*** |
| **Cash used** |  |  |  |  |  |
| Employees | 26,769 | 26,036 | 27,200 | 27,326 | 28,283 |
| Suppliers | 33,350 | 24,313 | 25,502 | 25,846 | 26,145 |
| Net GST paid | - | 2,023 | 2,579 | 3,288 | 3,326 |
| Interest payments on lease liability | 66 | 80 | 60 | 36 | 27 |
| ***Total cash used*** | ***60,185*** | ***52,452*** | ***55,341*** | ***56,496*** | ***57,781*** |
| **Net cash from/(used by) operating activities** | **12,307** | **12,054** | **12,296** | **12,543** | **12,919** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 11,161 | 24,338 | 22,840 | 13,075 | 13,357 |
| ***Total cash used*** | ***11,161*** | ***24,338*** | ***22,840*** | ***13,075*** | ***13,357*** |
| **Net cash from/(used by) investing activities** | **(6,136)** | **(24,338)** | **(22,840)** | **(13,075)** | **(13,357)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,948 | 10,838 | 12,142 | 2,132 | 2,159 |
| ***Total cash received*** | ***1,948*** | ***10,838*** | ***12,142*** | ***2,132*** | ***2,159*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 1,487 | 1,574 | 1,621 | 1,671 | 1,721 |
| ***Total cash used*** | ***1,487*** | ***1,574*** | ***1,621*** | ***1,671*** | ***1,721*** |
| **Net cash from/(used by) financing activities** | **461** | **9,264** | **10,521** | **461** | **438** |
| **Net increase/(decrease) in cash held** | **6,632** | **(3,020)** | **(23)** | **(71)** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 6,603 | 13,235 | 10,215 | 10,192 | 10,121 |
| **Cash and cash equivalents at the end of the reporting period** | **13,235** | **10,215** | **10,192** | **10,121** | **10,121** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised Budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Equity injections | 1,948 | 10,838 | 12,142 | 2,132 | 2,159 |
| **Total new capital appropriations** | **1,948** | **10,838** | **12,142** | **2,132** | **2,159** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 1,948 | 10,838 | 12,142 | 2,132 | 2,159 |
| **Total items** | **1,948** | **10,838** | **12,142** | **2,132** | **2,159** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 1,948 | 10,838 | 12,142 | 2,132 | 2,159 |
| Funded internally from departmental resources(b) | 8,993 | 10,927 | 10,478 | 10,724 | 11,198 |
| **TOTAL** | **10,941** | **21,765** | **22,620** | **12,856** | **13,357** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 10,941 | 21,765 | 22,620 | 12,855 | 13,357 |
| **Total cash used to acquire assets** | **10,941** | **21,765** | **22,620** | **12,855** | **13,357** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and 4 (inclusive of Supply Act arrangements).
2. Includes the following sources of funding current Bill 1 and prior year Act 1 appropriations; donations and contributions; internally developed assets; and proceeds from the sale of assets.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | | | |
|  | | Land    $'000 | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** | |  |  |  |  |  |  |
| Gross book value | | 10,100 | 106,232 | 99,035 | 285,320 | 11,616 | 512,303 |
| Gross book value - ROU assets | | - | 14,455 | 99 | - | - | 14,554 |
| Accumulated depreciation/ amortisation and impairment | | - | (3,617) | (30,268) | (4,844) | (4,973) | (43,702) |
| Accumulated depreciation/amortisation and impairment - ROU assets | | - | (4,794) | (74) | - | - | (4,868) |
| **Opening net book balance** | | **10,100** | **112,276** | **68,792** | **280,476** | **6,643** | **478,287** |
| **Capital asset additions** | |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** | |  |  |  |  |  |  |
| By purchase - appropriation equity(a) | | - | - | 8,801 | 2,037 | - | 10,838 |
| By purchase - other | | - | 150 | 9,464 | 283 | 1,030 | 10,927 |
| **Total additions** | | **-** | **150** | **18,265** | **2,320** | **1,030** | **21,765** |
| **Other movements** | |  |  |  |  |  |  |
| Depreciation/amortisation expense | | - | (491) | (8,975) | (1,191) | (965) | (11,622) |
| Depreciation/amortisation on ROU assets | | - | (1,600) | (25) | - | - | (1,625) |
| **Total other movements** | | **-** | **(2,091)** | **(9,000)** | **(1,191)** | **(965)** | **(13,247)** |
| **As at 30 June 2024** | |  |  |  |  |  |  |
| Gross book value | | 10,100 | 106,382 | 117,300 | 287,640 | 12,646 | 534,068 |
| Gross book value - ROU assets | | - | 14,455 | 99 | - | - | 14,554 |
| Accumulated depreciation/ amortisation and impairment | | - | (4,108) | (39,243) | (6,035) | (5,938) | (55,324) |
| Accumulated depreciation/amortisation and impairment - ROU assets | | - | (6,394) | (99) | - | - | (6,493) |
| **Closing net book balance** | | **10,100** | **110,335** | **78,057** | **281,605** | **6,708** | **486,805** |

|  |  |
| --- | --- |
| **Estimated operating expenditure in income statement for heritage and cultural assets** | **$'000** |
| Operations and Maintenance | 3,388 |
| Preservation and Conservation | 4,455 |
| **Total operating expenditure on heritage and cultural assets** | **7,843** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.

National Transport Commission

Additional Estimates Statements

National Transport Commission

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National Transport Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Transport Commission (NTC) is a national land transport reform agency that supports Australian governments to improve safety, productivity, and environmental outcomes, provide for future technologies and improve regulatory efficiency. Our vision is to advance social and economic outcomes for all Australians through an efficient, integrated, and national land transport system.

The *National Transport Commission Act 2003* (the NTC Act) and the Inter-Governmental Agreement for Regulatory and Operational Reform in Road, Rail, and Intermodal Transport (IGA) establish the NTC and define our role. This is reflected in the NTC’s outcome statement: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring, and maintaining nationally consistent regulatory and operational arrangements relating to road, rail, and intermodal transport.

As a key contributor to the national reform agenda, the NTC is accountable to the Infrastructure and Transport Ministers’ Meeting (ITMM), and works closely with the ITMM’s advisory body, the Infrastructure and Transport Senior Officials' Committee (ITSOC). ITMM approves the NTC’s program of work (through NTC’s Corporate Plan) and reform proposals.

The NTC operates in a complex and changing national environment that faces rapid transformation through technology and innovation. To meet the challenges that this environment poses and deliver on our intended outcomes, the NTC’s focus for 2023-24 is:

* delivering reform work across three focus areas that are aligned with ITMM’s priorities and offer the highest value for Australia:
* Progressing a safe and equitable transport system that enables the safe movement of goods and people across Australia.
* Advancing a seamless national transport system that is productive, resilient, and sustainable now and in the future.
* Helping the transport system deliver better environmental outcomes.
* effective engagement, collaboration, and partnerships to deliver reform, while taking a more active role as a facilitator and coordinator to support national transport reform
* developing NTC’s policy, economic and evaluation capabilities to ensure we have the expertise to deliver high-quality work and advice.
* continuing to embed a more flexible, responsive, and national operating model including capitalising on the agile and hybrid work practices adopted for COVID-19.

The NTC’s Corporate Plan provides more detail on its program of work and how NTC will deliver its outcomes

1.2 Entity resource statement

The Entity resource statement details the resourcing for the NTC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: NTC resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | **4,161** | **4,279** | **-** | **4,279** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 4,777 | 4,605 | 2,428 | 7,033 |
| Total annual appropriations | **4,777** | **4,605** | **2,428** | **7,033** |
| Amounts received from related entities |  |  |  |  |
| Amounts from portfolio department(b) | 115 | **-** | **-** | **-** |
| **Total funds from Government** | **4,892** | **4,605** | **2,428** | **7,033** |
| **Funds from other sources** |  |  |  |  |
| Interest | 138 | 150 | 50 | 200 |
| Sale of goods and services | 8,668 | 8,529 | 4,510 | 13,039 |
| **Total funds from other sources** | **8,806** | **8,679** | **4,560** | **13,239** |
| **Total net resourcing for NTC** | **17,859** | **17,563** | **6,988** | **24,551** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 43 | 46 |

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

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

1. Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the entity’s 2022-23 annual report and encompasses Appropriation Act   
   (No. 1) 2022-2023 and Supply Act (No.1) 2022-2023.
2. Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the NTC.

The NTC is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to the National Gallery and considered ‘departmental’ for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NTC 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Rail Action Plan |  |  |  |  |  |
| Departmental payments(a) | 1.1 | 695 | 1,705 | 2,114 | 1,192 |
| **Total** |  | **695** | **1,705** | **2,114** | **1,192** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | 695 | 1,705 | 2,114 | 1,192 |
| **Total** |  | **695** | **1,705** | **2,114** | **1,192** |

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

1. This measure is published with part financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget. Related amounts are shown in Table 1.3.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NTC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023–24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Measure - National Rail Action Plan | 1.1 | 2,428 | 2,586 | 2,114 | 1,192 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **2,428** | **2,586** | **2,114** | **1,192** |
| **Total net impact on appropriations for Outcome 1** |  | **2,428** | **2,586** | **2,114** | **1,192** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 - Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring, and maintaining nationally consistent regulatory and operational arrangements relating to road, rail, and intermodal transport. | 4,777 | 4,605 | 7,033 | 2,428 | - |
| **Total departmental** | **4,777** | **4,605** | **7,033** | **2,428** | **-** |
| **Total administered and departmental** | **4,777** | **4,605** | **7,033** | **2,428** | **-** |

Table 1.5: Appropriation Bill (No. 4) 2023–2024

The NTC is not seeking any additional appropriation through Appropriation Bill (No.4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the NTC as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring, and maintaining nationally consistent regulatory and operational arrangements relating to road, rail, and intermodal transport. |

**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.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: National Transport Commission** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 4,892 | 7,033 | 6,772 | 6,404 | 5,589 |
| Revenues from other independent sources | 8,806 | 13,239 | 12,786 | 12,040 | 10,519 |
| **Total expenses for Program 1.1** | **13,698** | **20,272** | **19,558** | **18,444** | **16,108** |
| **Outcome 1 totals by resource type** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 4,892 | 7,033 | 6,772 | 6,404 | 5,589 |
| Revenues from other independent sources | 8,806 | 13,239 | 12,786 | 12,040 | 10,519 |
| **Total expenses for Outcome 1** | **13,698** | **20,272** | **19,558** | **18,444** | **16,108** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 43 | 46 |

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The NTC’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

The NTC does not have any special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The NTC is funded by Commonwealth, states and territories on an annual basis, apportioned by an agreed percentage allocation as outlined within the NTC’s IGA.

Under its Act, funding for the NTC is to be applied only in payment or discharge of the costs, expenses and other obligations incurred by the NTC in the performance of its functions and the exercise of its powers.

Each year, the NTC must prepare estimates, in accordance with ITMM directions, of its receipts and expenditure for each financial year and for any other period specified by ITMM. The NTC must submit estimates so prepared to ITMM no later than such a date as ITMM directs. Except with the consent of ITMM, the funding of the NTC must not be spent otherwise than in accordance with the Corporate Plan and work program provided annually. On this basis, the NTC’s forward estimates may change yearly based on directions from ITMM.

The NTC’s balance sheet is simple in structure and classification. Assets are largely comprised of cash and office plant and equipment, while liabilities are payables (to suppliers) and employee provisions (staff entitlements).

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 7,617 | 12,380 | 12,916 | 12,795 | 12,245 |
| Suppliers | 4,628 | 7,248 | 6,007 | 5,024 | 3,248 |
| Grants |  |  |  |  |  |
| Depreciation and amortisation | 1,019 | 606 | 606 | 606 | 606 |
| Finance costs | 47 | 38 | 29 | 19 | 9 |
| **Total expenses** | **13,311** | **20,272** | **19,558** | **18,444** | **16,108** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Interest | 138 | 200 | 200 | 200 | 200 |
| Other | 8,668 | 13,039 | 12,586 | 11,840 | 10,319 |
| **Total own-source revenue** | **8,806** | **13,239** | **12,786** | **12,040** | **10,519** |
| **Gains** |  |  |  |  |  |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **8,806** | **13,239** | **12,786** | **12,040** | **10,519** |
| **Net (cost of)/contribution by services** | **(4,505)** | **(7,033)** | **(6,772)** | **(6,404)** | **(5,589)** |
| Revenue from Government | 4,892 | 7,033 | 6,772 | 6,404 | 5,589 |
| **Surplus/(deficit) attributable to the Australian Government** | **387** | **-** | **-** | **-** | **-** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **387** | **-** | **-** | **-** | **-** |
| **Note: Impact of Net Cash Appropriation Arrangements** |  |  |  |  |  |
|  | 2022-23 $'000 | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **387** | **-** | **-** | **-** | **-** |
| **Net Cash Operating Surplus/ (Deficit)** | **387** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 5,017 | 4,998 | 4,951 | 4,875 | 4,768 |
| Trade and other receivables | 122 | 122 | 122 | 122 | 122 |
| ***Total financial assets*** | ***5,139*** | ***5,120*** | ***5,073*** | ***4,997*** | ***4,890*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 2,059 | 1,633 | 1,207 | 781 | 355 |
| Property, plant and equipment | 519 | 539 | 559 | 579 | 599 |
| Prepayments | 135 | 135 | 135 | 135 | 135 |
| ***Total non-financial assets*** | ***2,713*** | ***2,307*** | ***1,901*** | ***1,495*** | ***1,089*** |
| **Total assets** | **7,852** | **7,427** | **6,974** | **6,492** | **5,979** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 893 | 893 | 893 | 893 | 893 |
| Other payables | 22 | 22 | 22 | 22 | 22 |
| ***Total payables*** | ***915*** | ***915*** | ***915*** | ***915*** | ***915*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 2,321 | 1,896 | 1,443 | 961 | 448 |
| ***Total interest bearing liabilities*** | ***2,321*** | ***1,896*** | ***1,443*** | ***961*** | ***448*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 1,161 | 1,161 | 1,161 | 1,161 | 1,161 |
| ***Total provisions*** | ***1,161*** | ***1,161*** | ***1,161*** | ***1,161*** | ***1,161*** |
| **Total liabilities** | **4,397** | **3,972** | **3,519** | **3,037** | **2,524** |
| **Net assets** | **3,455** | **3,455** | **3,455** | **3,455** | **3,455** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Retained surplus / (accumulated deficit) | 3,455 | 3,455 | 3,455 | 3,455 | 3,455 |
| ***Total parent entity interest*** | ***3,455*** | ***3,455*** | ***3,455*** | ***3,455*** | ***3,455*** |
| **Total equity** | **3,455** | **3,455** | **3,455** | **3,455** | **3,455** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |
| --- | --- | --- |
|  | Retained earnings  $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |
| Balance carried forward from previous period | 3,455 | 3,455 |
| ***Adjusted opening balance*** | ***3,455*** | ***3,455*** |
| **Estimated closing balance as at 30 June 2024** | **3,455** | **3,455** |
| **Closing balance attributable to the Australian Government** | **3,455** | **3,455** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 4,892 | 7,033 | 6,772 | 6,404 | 5,589 |
| Receipts from Government | 8,668 | 13,039 | 12,586 | 11,840 | 10,319 |
| Interest | 138 | 200 | 200 | 200 | 200 |
| Net GST received | 35 | - | - | - | - |
| ***Total cash received*** | ***13,733*** | ***20,272*** | ***19,558*** | ***18,444*** | ***16,108*** |
| **Cash used** |  |  |  |  |  |
| Employees | 7,656 | 12,380 | 12,916 | 12,795 | 12,245 |
| Suppliers | 4,570 | 7,248 | 6,007 | 5,024 | 3,248 |
| Interest payments on lease liability | 47 | 38 | 29 | 19 | 9 |
| Other | 17 | - | - | - | - |
| ***Total cash used*** | ***12,290*** | ***19,666*** | ***18,952*** | ***17,838*** | ***15,502*** |
| **Net cash from / (used by) operating activities** | **1,443** | **606** | **606** | **606** | **606** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 189 | 200 | 200 | 200 | 200 |
| ***Total cash used*** | ***189*** | ***200*** | ***200*** | ***200*** | ***200*** |
| **Net cash from / (used by) investing activities** | **(189)** | **(200)** | **(200)** | **(200)** | **(200)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 398 | 425 | 453 | 482 | 513 |
| ***Total cash used*** | ***398*** | ***425*** | ***453*** | ***482*** | ***513*** |
| **Net cash from/(used by) financing activities** | **(398)** | **(425)** | **(453)** | **(482)** | **(513)** |
| **Net increase/(decrease) in cash held** | **856** | **(19)** | **(47)** | **(76)** | **(107)** |
| Cash and cash equivalents at the beginning of the reporting period | 4,161 | 5,017 | 4,998 | 4,951 | 4,875 |
| **Cash and cash equivalents at the end of the reporting period** | **5,017** | **4,998** | **4,951** | **4,875** | **4,768** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from departmental resources | 189 | 200 | 200 | 200 | 200 |
| **TOTAL** | **189** | **200** | **200** | **200** | **200** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 189 | 200 | 200 | 200 | 200 |
| **Total cash used to acquire assets** | **189** | **200** | **200** | **200** | **200** |

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |
| Gross book value | - | 2,501 | 2,501 |
| Gross book value - ROU assets | 3,763 | - | 3,763 |
| Accumulated depreciation/amortisation and impairment | - | (1,982) | (1,982) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (1,704) | - | (1,704) |
| **Opening net book balance** | **2,059** | **519** | **2,578** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |
| By purchase - other | - | 200 | 200 |
| **Total additions** | **-** | **200** | **200** |
| **Other movements** |  |  |  |
| Depreciation/amortisation expense | - | (180) | (180) |
| Depreciation/amortisation on ROU assets | (426) |  | (426) |
| **Total other movements** | **(426)** | **(180)** | **(606)** |
| **As at 30 June 2024** |  |  |  |
| Gross book value | - | 2,701 | 2,701 |
| Gross book value - ROU assets | 3,763 | - | 3,763 |
| Accumulated depreciation/amortisation and impairment | - | (2,162) | (2,162) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (2,130) | - | (2,130) |
| **Closing net book balance** | **1,633** | **539** | **2,172** |

Prepared on Australian Accounting Standards basis.

Old Parliament House

Additional Estimates Statements

Old Parliament House

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Old Parliament House

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Museum of Australian Democracy was established in Old Parliament House (OPH) in 2009 to provide an enriched understanding and appreciation of the political legacy and intrinsic value of Australian democracy. OPH’s collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy, through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children’s activities, festivals and events.

As the home of our Federal Parliament from 1927 to 1988, the building is an icon of outstanding national heritage significance. OPH aims to communicate the spirit of this important national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The priorities which support OPH’s strategic direction and align with broader pillars and principles of the National Cultural Policy – *Revive - a place for every story, a story for every place*, are below. The ‘National Collecting Institutions Financial Sustainability’ funding measure announced as part of the 2023-24 Budget will greatly assist OPH in achieving these priorities.

* Ensuring the heritage values of OPH are recognised, preserved and communicated, while delivering critical capital works programs and conservation of key heritage spaces.
* Managing a collection of national, regional and local significance to document and illustrate the development of Australian democracy.
* Exhibitions, events and collections research providing enhanced visitor experiences and participation onsite and online through stories and interpretations of past and current events. New programming for the First Nations Gallery with First Nations perspectives distributed throughout onsite and online content.
* Providing quality learning programs that align with national curriculum requirements both onsite and to regional and remote areas through our digital excursion program.
* Ensuring content and information is provided regarding civic and individual engagement in the democratic process.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for OPH at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: OPH resource statement — Additional Estimates for   
2023–24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Actual available appropriation   2022-23 $'000 | Estimate as at Budget   2023-24 $'000 | Proposed Additional Estimates   2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Opening balance/cash reserves at 1 July** | 8,579 | 8,320 | - | **8,320** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations – ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 15,261 | 21,702 | - | 21,702 |
| Annual appropriations – other services(b) |  |  |  |  |
| Equity injection | 4,414 | 6,072 | 500 | 6,572 |
| Total annual appropriations | **19,675** | **27,774** | **500** | **28,274** |
| **Total funds from Government** | **19,675** | **27,774** | **500** | **28,274** |
| **Funds from other sources** |  |  |  |  |
| Interest | 383 | 383 | 383 | 766 |
| Sale of goods and services | 708 | 708 | 708 | 1,416 |
| Other | 8,596 | 2,348 | 2,348 | 4,696 |
| **Total funds from other sources** | **9,687** | **3,439** | **3,439** | **6,878** |
| **Total net resourcing for OPH** | **37,941** | **39,533** | **3,439** | **43,472** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Actual 2022-23 | 2023-24 |
| **Average staffing level (number)** |  |  | 73 | 73 |

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

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

1. Appropriation Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.
2. Appropriation Act (No. 2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023, Supply Act (No.2) 2022–2023, Supply Act (No.4) 2022–2023, and Appropriation Act (No.4) 2022–2023.

OPH is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to OPH and considered ‘departmental’ for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: OPH 2023–24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Payment measures** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability(a) | 1.1 |  |  |  |  |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

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

1. The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of $0.5m in 2023-24. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for OPH at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the   
2023-24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023-24 $'000 | 2024-25 $'000 | 2025-26 $'000 | 2026-27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 1.1 | 500 | - | - | - |
| Changes in Parameters |  | - | 21 | 66 | 68 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **500** | **21** | **66** | **68** |
| **Total net impact on appropriations for Outcome 1** |  | **500** | **21** | **66** | **68** |

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

The OPH is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Available $'000 | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| National Cultural Policy - National Collecting Institutions - Sustainability | 4,414 | 6,072 | 6,572 | 500 | - |
| **Total non-operating** | **4,414** | **6,072** | **6,572** | **500** | **-** |
| **Total other services** | **4,414** | **6,072** | **6,572** | **500** | **-** |

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of OPH as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Changes to outcome and program structures

|  |
| --- |
| Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provisions of access to, Old Parliament House and the development of its collections, exhibitions and educational programs |

**Budgeted expenses for Outcome 1**

This table shows how much OPH intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.2.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.1: Old Parliament House** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 15,261 | 21,702 | 22,346 | 23,016 | 23,627 |
| Expenses not requiring appropriation in the budget year(a) | 3,936 | 163 | (451) | (766) | (1,119) |
| Revenues from other independent sources(b) | 9,687 | 3,439 | 3,742 | 3,729 | 3,964 |
| **Total expenses for Program 1.1** | **28,884** | **25,304** | **25,637** | **25,979** | **26,472** |
| **Outcome 1 totals by resource type** |  |  |  |  |  |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill  No. 3) | 15,261 | 21,702 | 22,346 | 23,016 | 23,627 |
| Expenses not requiring appropriation in the budget year(a) | 3,936 | 163 | (451) | (766) | (1,119) |
| Revenues from other independent sources(b) | 9,687 | 3,439 | 3,742 | 3,729 | 3,964 |
| **Total expenses for Outcome 1** | **28,884** | **25,304** | **25,637** | **25,979** | **26,472** |

|  |  |  |
| --- | --- | --- |
|  | 2022-23 | 2023-24 |
| **Average staffing level (number)** | 73 | 73 |

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under AASB 16 Leases.
2. Revenue from independent sources includes non-cash revenue associated with sponsorship in-kind arrangements.

**Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The NTC’s detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

**Estimates of special account flows and balances**

OPH does not have any special accounts.

3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The budgeted financial statements remain materially the same as for the   
2023-24 PB Statements except for the impacts of the $500,000 from the Contingency Reserve to fund Wi-Fi and security upgrades, and adjustments to suppliers and wages as a result of the broader economic conditions.

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 8,754 | 9,687 | 9,053 | 9,324 | 9,671 |
| Suppliers | 12,536 | 8,017 | 8,521 | 8,463 | 8,628 |
| Depreciation and amortisation | 7,594 | 7,600 | 8,063 | 8,192 | 8,173 |
| **Total expenses** | **28,884** | **25,304** | **25,637** | **25,979** | **26,472** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 708 | 1,163 | 1,263 | 1,048 | 1,066 |
| Interest | 383 | - | - | - | - |
| Rental income | 1,955 | 2,276 | 2,479 | 2,681 | 2,898 |
| Other | 6,641 |  |  |  |  |
| **Total own-source revenue** | **9,687** | **3,439** | **3,742** | **3,729** | **3,964** |
| **Gains** |  |  |  |  |  |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **9,687** | **3,439** | **3,742** | **3,729** | **3,964** |
| **Net (cost of services** | **(19,197)** | **(21,865)** | **(21,895)** | **(22,250)** | **(22,508)** |
| Revenue from Government | 15,261 | 21,702 | 22,346 | 23,016 | 23,627 |
| **Surplus/(deficit) attributable to the Australian Government** | **(3,936)** | **(163)** | **451** | **766** | **1,119** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(3,936)** | **(163)** | **451** | **766** | **1,119** |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **(3,936)** | **(163)** | **451** | **766** | **1,119** |
| plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations(a) | 5,721 | 6,800 | 6,800 | 6,800 | 6,800 |
| plus: depreciation/amortisation expenses for ROU assets(b) | 239 | 228 | 228 | 228 | 228 |
| less: lease principal repayments(b) | 904 | 904 | 904 | 904 | 904 |
| **Net Cash Operating Surplus/ (Deficit)** | **1,120** | **5,961** | **6,575** | **6,890** | **7,243** |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 8,485 | 6,926 | 6,079 | 5,891 | 6,131 |
| Trade and other receivables | 2,862 | 2,861 | 2,861 | 2,861 | 2,861 |
| ***Total financial assets*** | ***11,347*** | ***9,787*** | ***8,940*** | ***8,752*** | ***8,992*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 812 | 584 | 356 | 128 | (100) |
| Property, plant and equipment | 4,586 | 4,572 | 3,935 | 3,198 | 2,234 |
| Heritage and Cultural | 104,657 | 109,434 | 110,208 | 105,364 | 100,782 |
| Intangibles | 97 | 97 | 97 | 97 | (11) |
| Inventories | 99 | 99 | 99 | 99 | 99 |
| Other non-financial assets | 116 | 116 | 116 | 116 | 116 |
| ***Total non-financial assets*** | ***110,367*** | ***114,902*** | ***114,811*** | ***109,002*** | ***103,120*** |
| **Total assets** | **121,714** | **124,689** | **123,751** | **117,754** | **112,112** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 836 | 836 | 836 | 836 | 836 |
| Other payables | 335 | 1,238 | 1,238 | 1,238 | 1,238 |
| ***Total payables*** | ***1,171*** | ***2,074*** | ***2,074*** | ***2,074*** | ***2,074*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 904 | (228) | (456) | (684) | (912) |
| ***Total interest bearing liabilities*** | ***904*** | ***(228)*** | ***(456)*** | ***(684)*** | ***(912)*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 1,968 | 1,968 | 1,968 | 1,968 | 1,968 |
| ***Total provisions*** | ***1,968*** | ***1,968*** | ***1,968*** | ***1,968*** | ***1,968*** |
| **Total liabilities** | **4,043** | **3,814** | **3,586** | **3,358** | **3,130** |
| **Net assets** | **117,671** | **120,875** | **120,165** | **114,396** | **108,982** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 118,101 | 124,673 | 129,924 | 130,140 | 130,586 |
| Reserves | 50,342 | 50,342 | 50,342 | 50,342 | 50,342 |
| Retained surplus / (accumulated deficit) | (47,866) | (54,140) | (60,101) | (66,086) | (71,946) |
| ***Total parent entity interest*** | ***120,577*** | ***120,875*** | ***120,165*** | ***114,396*** | ***108,982*** |
| **Total Equity** | **120,577** | **120,875** | **120,165** | **114,396** | **108,982** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |  |
| Balance carried forward from previous period | (47,866) | 50,342 | - | 118,101 | 120,577 |
| ***Adjusted opening balance*** | ***(47,866)*** | ***50,342*** | ***-*** | ***118,101*** | ***120,577*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (6,274) | - | - | - | (6,274) |
| ***Total comprehensive income*** | ***(6,274)*** | ***-*** | ***-*** | ***-*** | ***(6,274)*** |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 6,572 | 6,572 |
| ***Sub-total transactions with owners*** | **-** | **-** | **-** | **6,572** | **6,572** |
| **Estimated closing balance as at  30 June 2024** | **(54,140)** | **50,342** | **-** | **124,673** | **120,875** |
| **Closing balance attributable to the Australian Government** | **(54,140)** | **50,342** | **-** | **124,673** | **120,875** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 15,261 | 21,702 | 22,283 | 22,924 | 23,554 |
| Sale of goods and rendering of services | 572 | 3,439 | 3,742 | 3,729 | 3,964 |
| Interest | 353 |  |  |  |  |
| Other | 6,159 | - | - | - | - |
| ***Total cash received*** | ***22,345*** | ***25,141*** | ***26,025*** | ***26,653*** | ***27,518*** |
| **Cash used** |  |  |  |  |  |
| Employees | 8,795 | 9,687 | 9,053 | 9,324 | 9,671 |
| Suppliers | 13,106 | 14,628 | 14,933 | 15,214 | 15,607 |
| Borrowing costs |  |  |  |  |  |
| Net GST paid | 29 |  |  |  |  |
| ***Total cash used*** | ***21,930*** | ***24,315*** | ***23,986*** | ***24,538*** | ***25,278*** |
| **Net cash from/(used by) operating activities** | **415** | **826** | **2,039** | **2,115** | **2,240** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| ***Total cash received*** | **-** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 4,714 | 8,730 | 7,909 | 2,291 | 2,218 |
| ***Total cash used*** | ***4,714*** | ***8,730*** | ***7,909*** | ***2,291*** | ***2,218*** |
| **Net cash from/(used by) investing activities** | **(4,714)** | **(8,730)** | **(7,909)** | **(2,291)** | **(2,218)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 4,414 | 6,572 | 5,251 | 216 | 446 |
| ***Total cash received*** | ***4,414*** | ***6,572*** | ***5,251*** | ***216*** | ***446*** |
| **Cash used** |  |  |  |  |  |
| Repayments of borrowings |  |  |  |  |  |
| Principal payments on lease liability | 209 | 228 | 228 | 228 | 228 |
| ***Total cash used*** | ***209*** | ***228*** | ***228*** | ***228*** | ***228*** |
| **Net cash from/(used by) financing activities** | **4,205** | **6,344** | **5,023** | **(12)** | **218** |
| **Net increase/(decrease) in cash held** | **(94)** | **(1,560)** | **(847)** | **(188)** | **240** |
| Cash and cash equivalents at the beginning of the reporting period | 8,579 | 8,320 | 12,871 | 18,436 | 24,999 |
| **Cash and cash equivalents at the end of the reporting period** | **8,485** | **6,926** | **6,079** | **5,891** | **6,131** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Equity injections | 4,414 | 6,572 | 5,251 | 216 | 218 |
| **Total new capital appropriations** | **4,414** | **6,572** | **5,251** | **216** | **218** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 4,414 | 6,572 | *5,251* | *216* | 218 |
| **Total Items** | **4,414** | **6,572** | **5,251** | **216** | **218** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 4,414 | 6,572 | 5,251 | 216 | 218 |
| Funded internally from departmental resources(b) | 261 | 2,658 | 2,658 | 2,075 | - |
| **TOTAL** | **4,675** | **9,230** | **7,909** | **2,291** | **218** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 4,675 | 9,230 | 7,909 | 2,291 | 218 |
| **Total cash used to acquire assets** | **4,675** | **9,230** | **7,909** | **2,291** | **218** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act Nos. 2 and 4 (inclusive of Supply Act arrangements).
2. Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Heritage and cultural  $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 1,768 | 8,426 | 132,271 | 367 | 142,832 |
| Accumulated depreciation/amortisation and impairment | (717) | (3,840) | (24,709) | (270) | (29,536) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (239) | - | - | - | (239) |
| **Opening net book balance** | **812** | **4,586** | **107,562** | **97** | **113,057** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | 450 | 8,672 | 108 | 9,230 |
| **Total additions** | **-** | **450** | **8,672** | **108** | **9,230** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (5) | (464) | (6,800) | (108) | (7,377) |
| Depreciation/amortisation on ROU assets | (223) | - | - | - | (223) |
| **Total other movements** | **(228)** | **(464)** | **(6,800)** | **(108)** | **(7,600)** |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 1,768 | 8,876 | 140,943 | 475 | 152,062 |
| Gross book value - ROU assets | - | - | - | - | - |
| Accumulated depreciation/amortisation and impairment | (722) | (4,304) | (31,509) | (378) | (36,913) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (462) | - | - | - | (462) |
| **Closing net book balance** | **584** | **4,572** | **109,434** | **97** | **114,687** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.

Portfolio glossary

| **Term** | **Meaning** |
| --- | --- |
| Accrual Accounting | The system of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid. |
| Accumulated Depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Activities | The actions/functions performed by entities to deliver government policies. |
| Additional Estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Appropriation Acts. |
| Administered Items | The expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs. |
| Administrative Arrangements Order | The functions and activities of the government are administered in accordance with an administrative arrangement order (AAO) issued from time to time by the Government and signed by the Governor-General. An AAO establishes the principal matters or government outcomes to be dealt with by each Department of state, and the Acts of Parliament to be administered by each minister. |
| Administered Capital Budgets (ACB) | Administered Capital Budgets (ACB) are provided to non-corporate entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at $10 million or less) or maintenance costs that are eligible to be capitalised. |
| Appropriation | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. Annual Appropriation Acts provide annual funding for government operations and programs; for investment in assets; or to reduce liabilities. Bills proposing appropriations for the forthcoming financial year are introduced into Parliament on Budget Night. The annual Appropriation Bills propose specified amounts of appropriation for expenditure by entities to carry out the government’s outcomes. |
| Budget Paper 1 (BP1) | The Budget Strategy and Outlook – provides an overview of the economic and fiscal outlook, summarises the Government’s fiscal strategy, and outlines key Budget priorities. |
| Budget Paper 2 (BP2) | The Budget Measures – provides comprehensive information on all government decisions that involve changes to its receipt and payment activities since the last Economic and Fiscal Update. |
| Budget Paper 3 (BP3) | Federal Financial Relations – includes information on revenue provision and payments (GST and specific purpose payments), as well as an overview of fiscal developments in the states and territories. |
| Budget Paper 4 (BP4) | Agency Resourcing – shows, for each entity, estimated resourcing by type of appropriation, estimated expenses for each special appropriation act, estimated balances and flows for all special accounts, and estimated average staffing levels in the public sector. |
| Capital Expenditure | Expenditure by an agency on capital projects, for example, purchasing a building. |
| Consolidated Revenue Fund (CRF) | Section 81 of the Australian Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF. |
| Corporate Commonwealth Entity | A Commonwealth entity that is a body corporate under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). |
| Departmental Capital Budget | Departmental Capital Budget (DCB) are provided to non-corporate Entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at $10 million or less) or maintenance costs that are eligible to be capitalised. The funding for depreciation, amortisation and make-good expenses was replaced with a DCB in the 2010–11 Budget. |
| Departmental Item | Resources (expenses, revenues, assets and liabilities) that an entity controls directly. This includes outsourced activities funded and controlled by the entity. Examples of Departmental items include entity running costs, accrued employee entitlements and net appropriations. A Departmental item is a component of a Departmental program. |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Entities | Commonwealth entities and Commonwealth companies as defined under the PGPA Act that are within the General Government Sector (GGS). |
| Equity or Net Assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Estimated Actual | Details of the estimated final figures for 2022-23 as included in the Budget documentation. As the Budget may be released before all 2022-23 Annual Reports are tabled in Parliament, the figures for 2022-23 remain estimates. |
| Executive Agency | An agency designated, in an executive order made by the Governor-General-in-Council, as separate from a Department, for staffing and accountability and reporting purposes, under the *Public Service Act 1999*. |
| Expense | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Expenses not requiring appropriation in the Budget year | Includes expenses where there is: a government policy not to fund those expenses within the year; where the funding has been provided in a prior year but the expense will be incurred in the current year; items which do not or will not involve a cash flow impact (such as bad debt expenses); or where the expenses reflect the usage of services or resources provided free of charge. From the 2018‑19 MYEFO, movements of Administered funds that can be met from a prior year appropriation are not re-appropriated in the year required. Such expenses are reflected as ‘Expenses not requiring appropriation in the Budget year’. |
| Fair Value | Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm’s length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder. |
| Fiscal Balance | An accrual measure that shows whether the government has to borrow from financial markets to cover its activities. Fiscal balance includes revenue, less operating expenses, plus revaluation adjustments, plus capital adjustments. |
| Forward Estimates Period | The three years following the Budget year. For example, for the 2023-24 Budget year, 2024-25 is forward year 1, 2025-26 is forward year 2 and 2026‑27 is forward year 3. |
| General Government Sector (GGS) | A Government Finance Statistics (GFS) classification of all entities that are controlled and largely funded by the Australian Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government Departments, offices and some other bodies. |
| Government Finance Statistics (GFS) | A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the System of National Accounts. |
| Measure | A new policy or savings decision of the Government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth. |
| Mid-Year Economic and Fiscal Outlook (MYEFO) | The MYEFO provides an update of the government's Budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government‘s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement. |
| National Partnership payments | Commonwealth payments to states and territories made in accordance with Part 4 of the *Federal Financial Relations Act 2009* (FFR Act). The Minister may determine that an amount specified in the determination is to be paid to a State specified in the determination for the purpose of making a grant of financial assistance to support the delivery by the State of specified outputs or projects; or facilitate reforms by the State; or reward the State for nationally significant reforms. |
| Non-Corporate Commonwealth Entity | A Commonwealth entity that is not a body corporate. |
| Official Public Account (OPA) | The Commonwealth’s central bank account. The OPA is one of a group of linked bank accounts, referred to as the Official Public Account Group of Accounts. OPAs are maintained with the Reserve Bank of Australia, as required by subsection 53(3) of the PGPA Act. |
| Outcomes | The Government's objectives in each Portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Commonwealth. Actual outcomes are assessments of the results or impacts actually achieved. |
| Parameters | Agency funding is routinely adjusted for changes in parameters to ensure agency funding keeps pace with forecast changes in the economy. The Treasury calculates parameter rates, which factor in various economic indicators including inflation, production levels and exchange rates. |
| Portfolio Budget Statements (PB Statements) | Budget related paper detailing Budget initiatives and explanations of appropriations specified by outcome and program by each directly appropriated entity within a Portfolio. |
| Program | Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement. |
| Program support | The entity’s running costs allocated to a program. This is funded through an entity‘s departmental appropriations. departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change. |
| *Public Governance, Performance and Accountability Act 2013* (PGPA Act) | The PGPA Act is the primary piece of Commonwealth resource management legislation. The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. It applies to all Commonwealth entities and Commonwealth companies. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Right of use asset | An asset that represents a lessee’s right to use an asset that is the subject of a lease, for the lease term. |
| Special Account | Special accounts allow money in the CRF to be acknowledged as set-aside for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s78 PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act). |
| Special Appropriations (including Standing Appropriations) | Authority within an Act (other than the annual Appropriation Acts) to spend money from the CRF for particular purposes. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.  Standing appropriations are a sub-category consisting of ongoing special appropriations ‑ the amount appropriated will depend on circumstances specified in the legislation. |
| Statutory Authority | An Australian Government body established through legislation for a public purpose. This can include a body headed by, or comprising, an office holder, a commission or a governing board. |
| Underlying cash balance | A cash measure that shows whether the government has to borrow from financial markets to cover its activities. Underlying cash balance generally includes operating receipts, less operating payments, less investment in non-financial assets. |

Acronyms

| Acronym | Meaning |
| --- | --- |
| AAO | Administrative Arrangements Order |
| AASB | Australian Accounting Standards Board |
| ABC | Australian Broadcasting Corporation |
| ACB | Administered Capital Budget |
| ACCAN | Australian Communications Consumer Action Network |
| ACMA | Australian Communications and Media Authority |
| ADS-B | Automatic Dependent Surveillance - Broadcast |
| AFTRS | Australian Film, Television and Radio School |
| AMSA | Australian Maritime Safety Authority |
| ANMM | Australian National Maritime Museum |
| ARTC | Australian Rail Track Corporation |
| ASL | Average Staffing Level |
| ATSB | Australian Transport Safety Bureau |
| BITRE | Bureau of Infrastructure, Transport and Regional Economics |
| BP3 | Budget Paper 3 – Federal Financial Relations |
| CALD | Culturally and linguistically diverse |
| CASA | Civil Aviation Safety Authority |
| CCE | Corporate Commonwealth Entity |
| CDAB | Collection Development Acquisition Budget |
| COVID-19 | Coronavirus disease 2019 |
| CRF | Consolidated Revenue Fund |
| DCB | Departmental Capital Budget |
| Department | The Department of Infrastructure, Transport, Regional Development, Communications and the Arts |
| GHz | Gigahertz |
| GST | Goods and Services Tax |
| Hon | Honourable |
| HSRA | High Speed Rail Authority |
| IA | Infrastructure Australia |
| IGA | Inter‑Governmental Agreement |
| ISSN | International Standard Serial Number |
| ITMM | Infrastructure and Transport Ministers’ Meeting |
| ITSOC | Infrastructure and Transport Senior Officials’ Committee |
| ITU | International Telecommunication Union |
| MHz | Megahertz |
| MoAD | Museum of Australian Democracy |
| MYEFO | Mid-Year Economic and Fiscal Outlook |
| NAA | National Archives of Australia |
| NAIF | Northern Australia Infrastructure Facility |
| NEVS | National Electric Vehicle Strategy |
| NBN | National Broadband Network |
| NBN Co | NBN Co Limited |
| NCA | National Capital Authority |
| nfp | not for publication |
| NFRA | National Faster Rail Agency |
| NFSA | National Film and Sound Archive of Australia |
| NGA | National Gallery of Australia |
| NLA | National Library of Australia |
| NMA | National Museum of Australia |
| NOPSEMA | National Offshore Petroleum Safety and Environmental Management Authority |
| NPGA | National Portrait Gallery of Australia |
| NTC | National Transport Commission |
| OPA | Official Public Account |
| OPH | Old Parliament House |
| PB Statements | Portfolio Budget Statements |
| PFAS | Per-and Polyfluoroalkyl Substances |
| PGPA Act | *Public Governance, Performance and Accountability Act 2013* |
| PSM | Public Service Medal |
| RAP | Reconciliation Action Plan |
| ROU | Right of Use |
| SBS | Special Broadcasting Service Corporation |
| SOETM | Services for Other Entities and Trust Moneys |
| Treasury | The Department of the Treasury |
| USO | Universal Service Obligation |
| USOAP | Universal Safety Oversight Audit Program |
| VAST | Viewer Access Satellite Television |
| WSA Co | WSA Co Limited |