

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023–24

**INFRASTRUCTURE, TRANSPORT, REGIONAL
DEVELOPMENT, COMMUNICATIONS AND THE ARTS
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

© Commonwealth of Australia 2024

ISBN 978-1-922879-17-2

This publication is available for your use under a [Creative Commons BY Attribution 3.0 Australia](https://creativecommons.org/licenses/by/3.0/au/legalcode) licence, with the exception of the Commonwealth Coat of Arms, the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.



Use of the Department's material under a [Creative Commons BY Attribution 3.0 Australia](https://creativecommons.org/licenses/by/3.0/au/legalcode) licence requires you to attribute the work (but not in any way that suggests that the Department endorses you or your use of the work).

The Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts material used 'as supplied'

Provided you have not modified or transformed the Department's material in any way including, for example, by changing the Department's text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Department statistics – then the Department prefers the following attribution:

Source: The Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

Derivative material

If you have modified or transformed the Department's material, or derived new material from those of the Department's in any way, then the Department prefers the following attribution:

Based on The Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts data.

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see www.pmc.gov.au/honours-and-symbols/commonwealth-coat-arms)

Other Uses

Inquiries regarding this licence and any other use of this document are welcome at:

Chief Financial Officer

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

Telephone: 02 6274 7111

Email: helpbudgets@infrastructure.gov.au



The Hon Catherine King MP

**Minister for Infrastructure, Transport, Regional Development and Local Government
Member for Ballarat**

Senator the Hon Sue Lines
President of the Senate
Parliament House
CANBERRA ACT 2600

The Hon Milton Dick MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2023–24 Additional Estimates for the Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Catherine King'.

Catherine King MP

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.

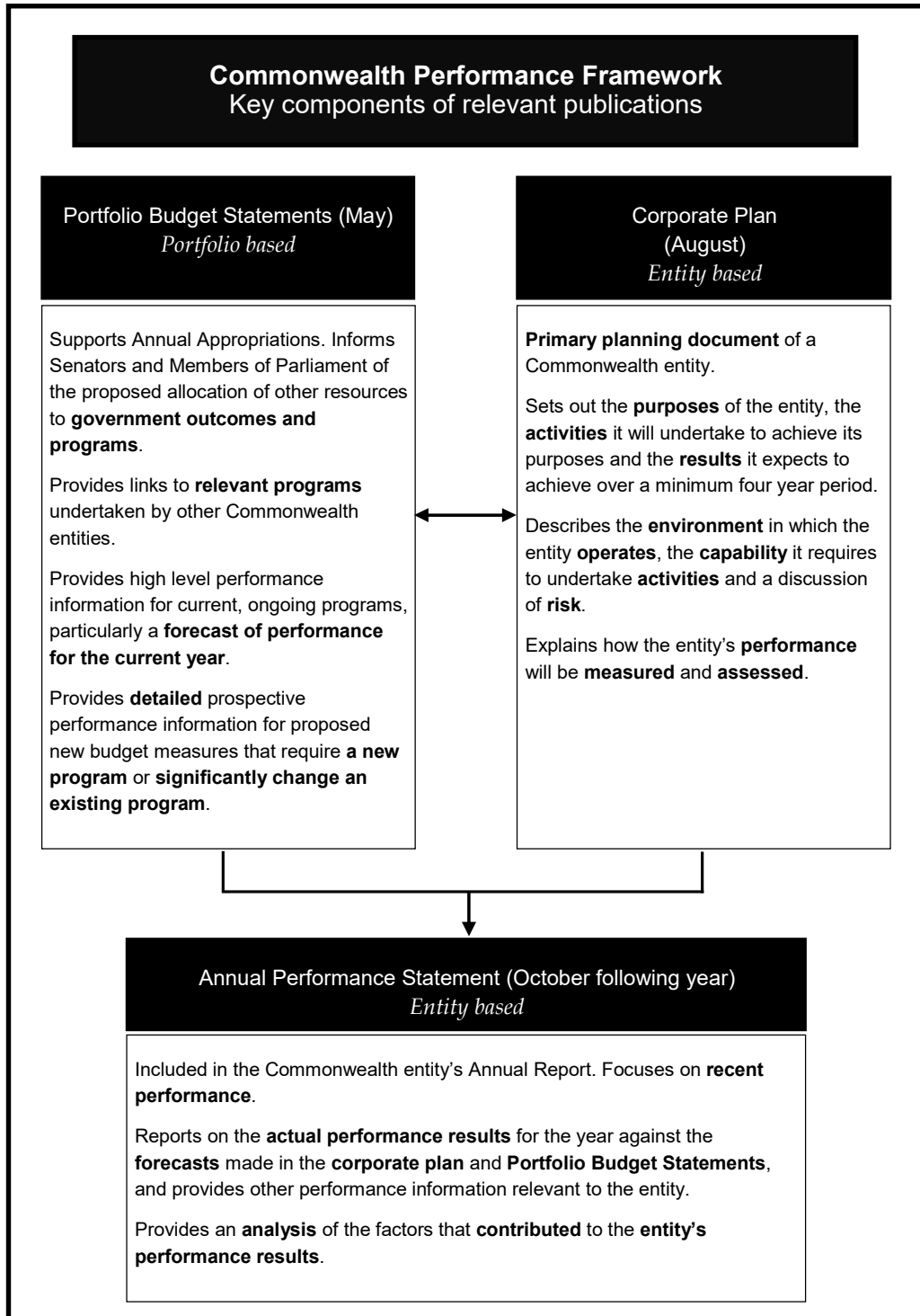
Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**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*.



Contents

Portfolio Overview.....	3
Department of Infrastructure, Transport, Regional Development, Communications and the Arts.....	19
Australian Communications and Media Authority.....	77
Australian Maritime Safety Authority.....	101
Australian National Maritime Museum.....	121
High Speed Rail Authority.....	139
National Gallery of Australia.....	155
National Library of Australia.....	173
National Museum of Australia.....	191
National Transport Commission.....	209
Old Parliament House.....	225
Portfolio glossary.....	239
Acronyms.....	247

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

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

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

<p style="text-align: center;">Department of Infrastructure, Transport, Regional Development, Communications and the Arts Secretary: Mr Jim Betts</p> <p>Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure</p> <p>Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations</p> <p>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</p> <p>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</p> <p>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</p> <p>Outcome 6: Participation in, and access to, Australia’s arts and culture through developing and supporting cultural expression</p>
<p style="text-align: center;">Airservices Australia Chair: Mr John Weber Chief Executive Officer: Mr Jason Harfield</p> <p>Mission: Provide air navigation and aviation rescue fire-fighting services for the aviation industry and community</p>

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

<p style="text-align: center;">Australian Broadcasting Corporation Chair: Ms Ita Buttrose AC OBE Managing Director: Mr David Anderson</p> <p>Outcome 1: Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services</p>
<p style="text-align: center;">Australian Communications and Media Authority Chair and Agency Head: Ms Nerida O’Loughlin PSM Deputy Chair and Chief Executive Officer: Ms Creina Chapman</p> <p>Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice</p>
<p style="text-align: center;">Australian Film, Television and Radio School Chair: Ms Debra Richards Chief Executive Officer: Dr Nell Greenwood</p> <p>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</p>
<p style="text-align: center;">Australian Maritime Safety Authority Chair: Capt. Jeanine Drummond Chief Executive Officer: Mr Mick Kinley</p> <p>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</p>
<p style="text-align: center;">Australian National Maritime Museum Chair: Mr John Mullen AM Director and Chief Executive Officer: Ms Daryl Karp AM</p> <p>Outcome 1: Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events</p>

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

<p style="text-align: center;">Australian Postal Corporation Chairperson: Ms Siobhan McKenna Group Chief Executive Officer and Managing Director: Mr Paul Graham</p> <p>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</p>

<p style="text-align: center;">Australian Rail Track Corporation Limited Chair: Mr Peter Duncan AM Managing Director and Chief Executive Officer: Mr Wayne Johnson</p> <p>Mission: To improve Australia’s productivity by making rail the mode of choice in the national logistics chain</p>
--

<p style="text-align: center;">Australian Transport Safety Bureau Chief Commissioner and Chief Executive Officer: Mr Angus Mitchell</p> <p>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</p>

<p style="text-align: center;">Bundanon Trust Chair: Mr Samuel Edwards Chief Executive Officer: Ms Rachel Kent</p> <p>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</p>
--

<p style="text-align: center;">Civil Aviation Safety Authority Chair: Air Chief Marshal (Ret) Mark Binskin AC Chief Executive Officer: Ms Pip Spence PSM</p> <p>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</p>

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

<p>Creative Australia^(a) Chair: Mr Robert Morgan Chief Executive Officer: Mr Adrian Collette AM</p> <p>Outcome 1: Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad</p>
<p>High Speed Rail Authority Chair: Ms Jill Rossouw Chief Executive Officer: Mr Timothy Parker</p> <p>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</p>
<p>Infrastructure Australia Chair: Ms Gabrielle Trainor AO Chief Executive Officer: Mr Adam Copp</p> <p>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</p>
<p>National Archives of Australia Chair: Dr Denver Beanland AM Director-General: Mr Simon Froude</p> <p>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</p>
<p>National Capital Authority Chair: Mr Terry Weber Chief Executive Officer: Ms Sally Barnes</p> <p>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</p>

(a) Formerly Australia Council

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

<p style="text-align: center;">National Film and Sound Archive of Australia Chair: Ms Caroline Elliott Chief Executive Officer: Mr Patrick McIntyre</p> <p>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</p>
<p style="text-align: center;">National Gallery of Australia Chair: Mr Ryan Stokes AO Chief Executive Officer: Mr Nick Mitzevich</p> <p>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</p>
<p style="text-align: center;">National Intermodal Corporation Limited Chair: Ms Erin Flaherty Chief Executive Officer: Mr James Baulderstone</p> <p>Mission: Develop and operate an interconnected network of state-of-the-art open access intermodal precincts across Australia</p>
<p style="text-align: center;">National Library of Australia Chair: The Hon Dr Brett Mason Director-General: Dr Marie-Louise Ayres</p> <p>Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material</p>
<p style="text-align: center;">National Museum of Australia Chair: Mr Ben Maguire AM Acting Director: Ms Katherine McMahan</p> <p>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</p>

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

<p>National Portrait Gallery of Australia Chair: Mrs Penny Fowler Director: Ms Bree Pickering</p> <p>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</p>
<p>National Transport Commission Chair and Ordinary Member: Ms Carolyn Walsh Chief Executive Officer: Mr Michael Hopkins</p> <p>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</p>
<p>NBN Co Limited Chair: Ms Kate McKenzie Chief Executive Officer: Mr Stephen Rue</p> <p>Mission: To lift the digital capability of Australia, allowing Australians to have access to a fast broadband network, at least cost to taxpayers</p>
<p>Northern Australia Infrastructure Facility Chair: Ms Tracey Hayes Chief Executive Officer: Mr Craig Doyle</p> <p>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</p>
<p>Old Parliament House Chair: Mr Barrie Cassidy Executive Director and CEO: Ms Stephanie Bull</p> <p>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</p>

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

<p style="text-align: center;">Screen Australia Chair: Mr Nicholas Moore Chief Executive Officer: Ms Deirdre Brennan</p> <p>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</p>
<p style="text-align: center;">Special Broadcasting Service Corporation Chair: Mr George Savvides AM Managing Director: Mr James Taylor</p> <p>Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia’s multicultural society</p>
<p style="text-align: center;">WSA Co Limited Chair: Mr Paul O’Sullivan Chief Executive Officer: Mr Simon Hickey</p> <p>Mission: Develop and operate Sydney’s new major airport, Western Sydney International (Nancy-Bird Walton) Airport</p>

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

**Additional Estimates
Statements**

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

Section 1: Entity overview and resources	19
1.1 Strategic direction statement.....	19
1.2 Entity resource statement.....	22
1.3 Entity measures	26
1.4 Additional estimates, resourcing and variations to outcomes.....	28
1.5 Breakdown of additional estimates by appropriation bill.....	32
Section 2: Revisions to outcomes and planned performance	35
2.1 Changes to outcome and program structures	35
2.2 Budgeted expenses and performance for Outcome 1	35
2.3 Budgeted expenses and performance for Outcome 2	38
2.4 Budgeted expenses and performance for Outcome 3	42
2.5 Budgeted expenses and performance for Outcome 4	47
2.6 Budgeted expenses and performance for Outcome 5	50
2.7 Budgeted expenses and performance for Outcome 6	54
Section 3: Special account flows and budgeted financial statements	57
3.1 Special account flows and balances	57
3.2 Budgeted financial statements	59

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>

(a) 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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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 ⁽ⁱ⁾	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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2023-24
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

- (a) Appropriation Act (No. 1) 2023-24 and Appropriation Bill (No. 3) 2023-24.
- (b) 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).
- (c) Excludes Departmental Capital Budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) 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'.

- (g) 'Corporate entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the PGPA Act.
- (h) Appropriation Act (No. 2) 2023-24 and Appropriation Bill (No. 4) 2023-24.
- (i) 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: <https://investment.infrastructure.gov.au/resources-funding-recipients/roads-recovery-funding-conditions>. For state splits please refer to Budget Paper 3 2023-24.
- (j) 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>.
- (k) 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.
- (l) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.
- (m) Amounts credited to the special accounts from annual and special appropriations.
- (n) Payments relate to the Tasmanian Freight Equalisation Scheme and the Bass Strait Passenger Vehicle Equalisation Scheme administered items.
- (o) 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.

- (a) 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.
- (b) 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.
- (c) 'nfp' figures are not for publication due to commercial sensitivities are not included in totals.
- (d) 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.
- (e) 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					
<i>Australian Maritime Safety Authority Act 1990</i>	2.1	(1,320)	(2,193)	(1,896)	(2,215)
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	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.

(a) '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			

(a) Relates to appropriation for corporate entities provided through the Department.

(b) 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.

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

(d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

(e) 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 Infrastructure Australia	12,524	29,231 12,961	55,463 13,282	7,664 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.

(a) 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.

(b) 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					
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	133,617	135,195	153,235	156,048	158,908
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i>	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					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i> ^(b)	121,665	122,800	128,000	129,000	132,500
<i>RPAS levy (Special Appropriation) Act 2020</i> ^(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

- (a) 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.
- (b) Relates to appropriation for corporate entities provided through the Department.
- (c) 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.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (e) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- (f) 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:					
<i>Australian Maritime Safety Authority Act 1990^(b)</i>	133,617	135,195	153,235	156,048	158,908
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i>	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:					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988^(b)</i>	121,665	122,800	128,000	129,000	132,500
<i>RPAS levy (Special Appropriation) Act 2020^(b)</i>	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

(a) 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.

(b) 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 <i>Local Government (Financial Assistance) Act 1995</i>	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 appropriations	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

(a) 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.

(b) Relates to appropriation for corporate entities provided through the Department.

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

(d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

(e) 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					
<i>Local Government (Financial Assistance) Act 1995</i>	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.

- (a) 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.
- (b) 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			

(a) 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.

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

(c) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

(d) 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

(a) 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			

(a) Relates to appropriation for corporate entities provided through the Department.

(b) 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.

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

(d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

(e) 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.

- (a) 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.
- (b) 'nfp' figures are not for publication due to commercial sensitivity, and are not included in totals.
- (c) 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.

- (d) Includes funding for the Mobile Network Hardening Program (MNHP).
- (e) 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			

(a) Relates to appropriation for corporate entities that is provided through the Department.

(b) 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.

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

(d) 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.

(e) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

(f) 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

(a) 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 <i>Protection of Movable Cultural Heritage Act 1986</i> (A)	6					
2023-24		-	500	(500)	-	-
2022-23		-	500	(500)	-	-
Public Interest Telecommunications Services Special Account - s37 <i>Telecommunications Act 1999</i> (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 <i>Telecommunications Act 1999</i> (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
<i>Total special accounts 2022-23 actual</i>		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.

(a) 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.

(b) 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	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'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.

(a) 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				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'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.

- (a) "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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) 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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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
<i>Total cash from Official Public Account</i>	<i>13,283,192</i>	<i>6,234,307</i>	<i>13,909,106</i>	<i>12,813,754</i>	<i>11,326,262</i>
Cash to Official Public Account for:					
- Appropriations	(1,608,329)	(481,388)	(254,446)	(312,965)	(583,656)
<i>Total cash to Official Public Account</i>	<i>(1,608,329)</i>	<i>(481,388)</i>	<i>(254,446)</i>	<i>(312,965)</i>	<i>(583,656)</i>
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
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	30,515	138,092	15,919	302,388	165,745
<i>Other Items</i>	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.

- (a) 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).
- (b) 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					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) '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

Section 1: Entity overview and resources	77
1.1 Strategic direction statement.....	77
1.2 Entity resource statement.....	78
1.3 Entity measures	80
1.4 Additional estimates, resourcing and variations to outcomes.....	81
1.5 Breakdown of additional estimates by appropriation bill.....	82
Section 2: Revisions to outcomes and planned performance	83
2.1 Changes to outcome and program structures	83
2.2 Budgeted expenses and performance for Outcome 1	83
Section 3: Special account flows and budgeted financial statements	86
3.1 Special account flows and balances	86
3.2 Budgeted financial statements	86

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2023-24
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

- (a) 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.
- (b) Excludes Departmental Capital Budget (DCB) and Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Act (No. 2) 2023–2024.
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), 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.
- (g) Amounts credited to the special accounts from the ACMA's annual and special appropriations.
- (h) 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.

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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 appropriations	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 appropriations	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 appropriations	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.

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and write-down and impairment of assets.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) 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.
- (d) 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.
- (e) 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
<i>Total special accounts 2022-23 actual</i>		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.

(a) Other movements represent Section 51 permanent quarantines imposed against Appropriation Act (No. 1) 2022-23.

(b) 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.

(c) 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	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) 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				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) "Appropriation equity" refers to equity injections provided through Appropriation Bill (No. 2) 2023-24.
- (b) "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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) 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.
- (b) 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.

- (a) 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.
- (b) 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.

- (a) 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.
- (b) 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

Section 1: Entity overview and resources	101
1.1 Strategic direction statement.....	101
1.2 Entity resource statement.....	101
1.3 Entity measures	103
1.4 Additional estimates, resourcing and variations to outcomes.....	103
1.5 Breakdown of additional estimates by appropriation bill.....	103
Section 2: Revisions to outcomes and planned performance	104
2.1 Changes to outcome and program structures	104
2.2 Budgeted expenses and performance for Outcome 1	104
Section 3: Special account flows and budgeted financial statements	110
3.1 Special account flows and balances	110
3.2 Budgeted financial statements	110

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2023-24 \$'000
	2022-23 \$'000	2023-24 \$'000	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 <i>Maritime Safety Authority Act 1990</i> ^(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.

- (a) 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.
- (b) 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).
- (c) 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 <ul style="list-style-type: none">• 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 <p>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.</p> <p>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.</p>

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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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.

<p>Department of Home Affairs</p> <hr/> <p>Outcomes^(a)</p> <ul style="list-style-type: none"> • 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 <hr/> <p>Contribution to Outcome 1 made by Outcomes</p> <p>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.</p> <p>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 Affairs’ maritime security role.</p>
<p>National Offshore Petroleum Safety Authority (NOPSEMA)</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1 – Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation, and enforcement. <hr/> <p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p>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).</p>

(a) 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					
<i>Australian Maritime Safety Authority Act 1990</i>	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			

(a) 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	2023-24 Revised estimated expenses	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Sub-program 1.1.1: Seafarer and ship safety and environment</i>					
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:					
<i>Australian Maritime Safety Authority Act 1990</i>	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
<i>Sub-program 1.1.2: Search and rescue</i>					
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

(a) 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.

(a) 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	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'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.

(a) 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				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'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

Section 1: Entity overview and resources	121
1.1 Strategic direction statement.....	121
1.2 Entity resource statement.....	123
1.3 Entity measures	124
1.4 Additional estimates, resourcing and variations to outcomes.....	124
1.5 Breakdown of additional estimates by appropriation bill.....	125
Section 2: Revisions to outcomes and planned performance	126
2.1 Changes to outcome and program structures	126
2.2 Budgeted expenses and performance for Outcome 1	126
Section 3: Special account flows and budgeted financial statements	128
3.1 Special account flows and balances	128
3.2 Budgeted financial statements	128

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

- (a) 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.
- (b) 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)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
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.

(a) 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					
	1.1	1,100	1,400	-	-
		-	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

(a) 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.

(a) 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.

(b) 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	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'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
<i>Provided for:</i>					
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.

- (a) 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).
- (b) 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						Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Other	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) "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.
- (b) "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

Section 1: Entity overview and resources	139
1.1 Strategic direction statement.....	139
1.2 Entity resource statement.....	140
1.3 Entity measures	141
1.4 Additional estimates, resourcing and variations to outcomes.....	141
1.5 Breakdown of additional estimates by appropriation bill.....	142
Section 2: Revisions to outcomes and planned performance	143
2.1 Changes to outcome and program structures	143
2.2 Budgeted expenses and performance for Outcome 1	143
Section 3: Special account flows and budgeted financial statements	145
3.1 Special account flows and balances	145
3.2 Budgeted financial statements	145

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

(a) Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024.

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

(c) 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.

(a) 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.

(a) 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 million 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.

- (a) Total Employee benefits of \$3.974 million is made up of \$0.104 million in 2022-23 and \$3.870 million in 2023-24.
- (b) Total Suppliers of \$25.362 million is made up of \$0.001 million in 2022-23 and \$25.361 million in 2023-24.
- (c) 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	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) 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					
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.

(a) 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

Section 1: Entity overview and resources	155
1.1 Strategic direction statement.....	155
1.2 Entity resource statement.....	156
1.3 Entity measures	157
1.4 Additional estimates, resourcing and variations to outcomes.....	157
1.5 Breakdown of additional estimates by appropriation bill.....	158
Section 2: Revisions to outcomes and planned performance	159
2.1 Changes to outcome and program structures	159
2.2 Budgeted expenses and performance for Outcome 1	159
Section 3: Special account flows and budgeted financial statements	161
3.1 Special account flows and balances	161
3.2 Budgeted financial statements	161

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	Estimate as at Budget	Proposed Additional Estimates	Total Estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

(a) 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.

(b) 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.

(c) 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)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
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.

(a) 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					
	1.1	996	7,267	6,237	-
		-	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			

(a) 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.

(b) 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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) 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.
- (b) 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	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'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.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and 4 (inclusive of Supply Act arrangements).
- (b) 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					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) "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.

(b) "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

Section 1: Entity overview and resources	173
1.1 Strategic direction statement.....	173
1.2 Entity resource statement.....	174
1.3 Entity measures	175
1.4 Additional estimates, resourcing and variations to outcomes.....	175
1.5 Breakdown of additional estimates by appropriation bill.....	176
Section 2: Revisions to outcomes and planned performance	177
2.1 Changes to outcome and program structures	177
2.2 Budgeted expenses and performance for Outcome 1	177
Section 3: Special account flows and budgeted financial statements	179
3.1 Special account flows and balances	179
3.2 Budgeted financial statements	179

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

(a) 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.

(b) 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.

(c) Contributions includes non-cash revenue associated with sponsorship-in-kind arrangements.

(d) 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)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
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.

(a) 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					
	1.1	1,500	-	-	-
		-	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			

(a) 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.

(b) 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.

(a) 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.

(b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual	2023-24 Revised Budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'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	2023-24 Revised Budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) 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).
- (b) 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					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'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.

(a) "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.

(b) "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

Section 1: Entity overview and resources	191
1.1 Strategic direction statement.....	191
1.2 Entity resource statement.....	192
1.3 Entity measures	193
1.4 Additional estimates, resourcing and variations to outcomes.....	193
1.5 Breakdown of additional estimates by appropriation bill.....	194
Section 2: Revisions to outcomes and planned performance	195
2.1 Changes to outcome and program structures	195
2.2 Budgeted expenses and performance for Outcome 1	195
Section 3: Special account flows and budgeted financial statements	197
3.1 Special account flows and balances	197
3.2 Budgeted financial statements	197

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

- (a) 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.
- (b) 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.

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)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
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.

(a) 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					
	1.1	2,000	1,200	-	-
		-	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			

(a) 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 plus: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations^(a)	1,721	(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.

(a) 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	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'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	2023-24 Revised Budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and 4 (inclusive of Supply Act arrangements).
- (b) 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					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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.

(a) "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

Section 1: Entity overview and resources	209
1.1 Strategic direction statement.....	209
1.2 Entity resource statement.....	211
1.3 Entity measures	212
1.4 Additional estimates, resourcing and variations to outcomes.....	212
1.5 Breakdown of additional estimates by appropriation bill.....	213
Section 2: Revisions to outcomes and planned performance	214
2.1 Changes to outcome and program structures	214
2.2 Budgeted expenses and performance for Outcome 1	214
Section 3: Special account flows and budgeted financial statements	215
3.1 Special account flows and balances	215
3.2 Budgeted financial statements	215

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

(a) 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.

(b) 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.

(a) 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		
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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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

Section 1: Entity overview and resources	225
1.1 Strategic direction statement.....	225
1.2 Entity resource statement.....	226
1.3 Entity measures	227
1.4 Additional estimates, resourcing and variations to outcomes.....	227
1.5 Breakdown of additional estimates by appropriation bill.....	228
Section 2: Revisions to outcomes and planned performance	229
2.1 Changes to outcome and program structures	229
2.2 Changes to outcome and program structures	229
Section 3: Special account flows and budgeted financial statements	231
3.1 Special account flows and balances	231
3.2 Budgeted financial statements	231

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	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	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.

(a) 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.

(b) 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.

(a) 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

(a) 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.

(b) 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.

- (a) 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.
- (b) 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	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'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	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act Nos. 2 and 4 (inclusive of Supply Act arrangements).
- (b) 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				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'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.

(a) "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

Term	Meaning
	<p>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.</p>
Budget Paper 1 (BP1)	<p>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.</p>
Budget Paper 2 (BP2)	<p>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.</p>
Budget Paper 3 (BP3)	<p>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.</p>
Budget Paper 4 (BP4)	<p>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.</p>
Capital Expenditure	<p>Expenditure by an agency on capital projects, for example, purchasing a building.</p>
Consolidated Revenue Fund (CRF)	<p>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.</p>
Corporate Commonwealth Entity	<p>A Commonwealth entity that is a body corporate under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).</p>
Departmental Capital Budget	<p>Departmental Capital Budget (DCB) are provided to non-corporate Entities (as an equity injection) that receive government funding to meet the costs associated</p>

Term	Meaning
	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 <i>Public Service Act 1999</i> .
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.

Term	Meaning
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.

Term	Meaning
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 <i>Federal Financial Relations Act 2009</i> (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.

Term	Meaning
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.
<i>Public Governance, Performance and Accountability Act 2013</i> (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.

Term	Meaning
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)	<p>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.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.</p>
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

Acronym	Meaning
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

Acronym	Meaning
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	<i>Public Governance, Performance and Accountability Act 2013</i>
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

Acronym	Meaning
WSA Co	WSA Co Limited