AUSTRALIAN RESEARCH COUNCIL

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**AUSTRALIAN RESEARCH COUNCIL**

# Section 1: Entity overview and resources

## STRATEGIC DIRECTION STATEMENT

The Australian Research Council (ARC) is a non-corporate Commonwealth entity established under the *Australian Research Council Act 2001*. The ARC is responsible for administering the National Competitive Grants Program (NCGP), assessing the quality, engagement and impact of research and providing advice on research matters.

Through the NCGP, the ARC supports excellent research and research training across all disciplines, awarding funding based on a competitive peer review process. The NCGP comprises two programs, Discovery and Linkage, which fund a range of complementary schemes that provide funding for basic and applied research, research training, research collaboration and infrastructure.

The ARC administers Excellence in Research for Australia (ERA), which assesses research quality by research discipline at eligible Australian higher education institutions. ERA is an established evaluation framework that reflects the Government’s commitment to a transparent and streamlined approach to research evaluation. The ARC is also responsible for administering the Engagement and Impact (EI) assessment, which assesses the engagement of researchers with end-users, and shows how universities are translating their research into economic, social, environmental and other impacts.

The ARC’s priorities for 2019–20 include:

* + - delivering the NCGP effectively and efficiently
    - continuing to provide high quality advice to the Minister on research matters including in areas of Government focus (for example, strengthening linkages between research and business)
    - analysing and disseminating data and insights arising from the ERA and EI exercises for the benefit of Government, universities, and other stakeholders
    - reviewing the ERA and EI exercises
    - working with stakeholders in delivering program and policy responsibilities, including through consultations and in raising awareness of research funded by the ARC
    - continuing to monitor the performance of selected NCGP schemes though scheduled reviews and evaluations

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* + - ensuring that the NCGP supports participation by all researchers, including Aboriginal and Torres Strait Islander researchers, women researchers and early and mid-career researchers
    - maintaining a strong governance framework to support delivery against legislative requirements as well as the Government’s expectations for the agency as articulated in the ARC outcome statement.

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## ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Australian Research Council at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019–20 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

### Table 1.1: Australian Research Council resource statement — Additional Estimates for 2019–20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Departmental**  Annual appropriations - ordinary annual services (a)  Prior year appropriations available (b) Departmental appropriation Departmental capital budget (c) Annual appropriations - other services  - non-operating (d)  Prior year appropriations available *Total departmental annual appropriations* ***Total departmental resourcing***  **Administered**  Annual appropriations - ordinary annual services (a)  Prior year appropriations available (b) Outcome 1  *Total administered annual appropriations*  *Special Appropriation-Australian Research Council Act 2001(e)*  *Total administered special appropriations*  Special accounts (f) Opening balance  Appropriation receipts (g)  *Total special account receipts* | *Actual* | Estimate | Proposed | Total |
| *available* | as at | Additional | estimate at |
| *appropriation* | Budget | Estimates | Additional |
|  |  |  | Estimates |
| *2018–19* | 2019–20 | 2019–20 | 2019–20 |
| *$'000* | $'000 | $'000 | $'000 |
| *19,560* | *18,478* | *2,434* | 20,912 |
| *21,440* | *21,226* | *-* | 21,226 |
| *1,228* | *1,228* | *210* | 1,438 |
| *-* | *-* | *-* | - |
| *1,820* | *1,182* | *(1,126)* | 56 |
| *44,048* | *42,114* | *1,518* | **43,632** |
| **44,048** | **42,114** | **1,518** | **43,632** |
| *2,814* | *2,570* | *(1,259)* | 1,311 |
| *14,145* | *10,903* | *(1,446)* | 9,457 |
| **16,959** | **13,473** | **(2,705)** | **10,768** |
| 759,925 | 786,212 | - | **786,212** |
| **759,925** | **786,212** | **-** | **786,212** |
| *-* | *-* | *1,807* | 1,807 |
| *6,525* | *5,130* | *(1,446)* | 3,684 |
| **6,525** | **5,130** | **361** | **5,491** |

*Entity Additional Estimates Statements — Australian Research Council*

### Table 1.1: Australian Research Council resource statement — Additional Estimates for 2019–20 as at February 2020 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation* | Estimate  as at Budget | Proposed Additional Estimates | Total estimate at Additional |
|  |  |  |  | Estimates |
|  | *2018–19* | 2019–20 | 2019–20 | 2019–20 |
|  | *$'000* | $'000 | $'000 | $'000 |
| *less administered appropriations drawn* |  |  |  |  |
| *from annual/special appropriations and* |  |  |  |  |
| *credited to special accounts* | *6,525* | *5,130* | *(1,446)* | 3,684 |
| ***Total administered resourcing*** | **776,884** | **799,685** | **(898)** | **798,787** |
| **Total resourcing for ARC** | **820,932** | **841,799** | **620** | **842,419** |

|  |  |  |
| --- | --- | --- |
| **Average staffing level (number)** | *Actual*  *2018–19* | 2019–20 |
| *124* | 136 |

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

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

1. *Supply Act (No. 1) 2019–2020*, *Appropriation Act (No. 1) 2019–2020* and *Appropriation Bill (No. 3)*

*2019–2020*

1. The revised 2019–20 estimate excludes $0.21m of Departmental 2016-17 annual appropriation that lapsed 1 July 2019.
2. Departmental capital budgets are not separately identified in Appropriation Act (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'.
3. *Appropriation Act (No. 2) 2019–2020* and *Appropriation Act (No. 4) 2019–2020*
4. Special Appropriation funded under *Australian Research Council Act 2001 s57*.
5. ARC Research Endowment Account-s80 PGPA Act 2013 (s62 *Australian Research Council Act 2001*). 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), please see Table 3.1.
6. Amounts credited to the special account(s) from ARC Administered Annual Appropriation.

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## ENTITY MEASURES

Table 1.2 is not presented as there are no new Government measures taken since the 2019–20 Budget.

## ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Australian Research Council at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019–20 Budget *in Appropriation Bills Nos. 3* and *4*.

### Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| Departmental (DCB) |  | 210 | **-** | **-** | **-** |
| **Changes in Parameters** |  |  |  |  |  |
| Departmental (Operating) |  | - | (42) | (42) | (42) |
| Departmental (DCB) |  | - | (2) | (2) | (2) |
| **Net impact on appropriations for** |  | **210** | **(44)** | **(44)** | **(44)** |
| **Outcome 1 (departmental)** |  |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| net decrease | 1.1, 1.2, 1.3 | - | (29) | (18) | (19) |
| **Other Variations** |  |  |  |  |  |
| net decrease | 1.2 | (1,446) | (125) | (774) | - |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| net decrease | 1.1, 1.2, 1.3 | - | (1,572) | (3,611) | (3,281) |
| **Net impact on appropriations for** |  | **(1,446)** | **(1,726)** | **(4,403)** | **(3,300)** |
| **Outcome 1 (administered)** |  |
| **Total net impact on appropriations**  **for Outcome 1** | | **(1,236)** | **(1,770)** | **(4,447)** | **(3,344)** |

*Entity Additional Estimates Statements — Australian Research Council*

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for Australian Research Council through *Appropriation Bills Nos. 3* and *4*.

### Table 1.4: Appropriation Bill (No. 3) 2019–20

|  |  |  |
| --- | --- | --- |
|  | *2018–19* 2019–20 2019–20  *Available* Budget Revised  *$'000 (a)* $'000 $'000 | Additional Reduced Estimates Estimates  $'000 $'000 (b) |
| **Administered items**  **Outcome 1 -** Growth of Knowledge and innovation through managing  research funding schemes, measuring 14,145 10,903 9,457  research excellence and providing advice | | - (1,446) |
| **Total administered** | **14,145 10,903 9,457** | **- (1,446)** |
| **Departmental programs**  **Outcome 1 -** Growth of Knowledge and innovation through managing  research funding schemes, measuring 22,668 22,454 22,664  research excellence and providing advice | | 210 - |
| **Total departmental** | **22,668 22,454 22,664** | **210 -** |
| **Total administered** |  |  |
| **and departmental** | **36,813 33,357 32,121** | **210 (1,446)** |

1. 2018–19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to Budget Appropriation + Additional Estimates Appropriation + AFM - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
2. The reduced for Administered Annual Appropriation estimates reflects updated profile of PFAS (per- and poly-fluoroalkyl substances) Remediation Research Program funding following the finalisation of the second funding round.

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# Section 2: Revisions to outcomes and planned performance

## BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.**

### Budgeted expenses for Outcome 1

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

### Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2018–19  Actual expenses  $'000 | | 2019–20  Revised estimated expenses  $'000 | 2020–21  Forward estimate  $'000 | 2021–22  Forward estimate  $'000 | 2022–23  Forward estimate  $'000 |
| **Program 1.1: Discovery - Research and Research Training** | | | | | |
| Administered expenses  Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)  Special appropriations  *Australian Research Council Act 2001*  **Total expenses for program 1.1** | 1,083 | 1,170 | 1,190 | 1,217 | 1,248 |
| 464,992 | 507,044 | 512,536 | 523,225 | 534,997 |
| **466,075** | **508,214** | **513,726** | **524,442** | **536,245** |
| **Program 1.2: Linkage - Cross Sector Research Partnerships** | | | | | |
| Administered expenses  Ordinary annual services (Appropriation Act 1,489 No. 1 and Bill No. 3)(a)  Special appropriations  *Australian Research Council Act 2001* 229,583 Special account  ARC Research Endowment Account - s80  PGPA Act 2013 [s62 Australian Research 5,524  Council Act 2001)  **Total expenses for program 1.2 236,596** | | 1,522 | 1,550 | 1,585 | 1,625 |
| 279,168 | 288,222 | 293,947 | 300,561 |
| 4,684 | 2,791 | - | - |
| **285,374** | **292,563** | **295,532** | **302,186** |
| **Program 1.3: Excellence in Research for Australia** | | | | | |
| Administered expenses  Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)(a)  **Total expenses for program 1.3** | 4,425 | 3,556 | 3,137 | 3,209 | 3,288 |
| 4,425 | 3,556 | 3,137 | 3,209 | 3,288 |
| **Administered total** | **707,096** | **797,144** | **809,426** | **823,183** | **841,719** |
| **ARC - Departmental** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 21,440 | 21,226 | 21,502 | 21,536 | 21,563 |
| Expenses not requiring appropriation in the Budget year (b) | 2,391 | 3,609 | 2,847 | 2,827 | 2,699 |
| **Total expenses for Departmental** | **23,831** | **24,835** | **24,349** | **24,363** | **24,262** |

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### Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Actual  expenses | | Revised  estimated | Forward  estimate | Forward  estimate | Forward  estimate |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (a) | 6,997 | 6,248 | 5,877 | 6,011 | 6,161 |
| Special appropriations | 694,575 | 786,212 | 800,758 | 817,172 | 835,558 |
| Special accounts | 5,524 | 4,684 | 2,791 | - |  |
| **Administered total** 707,096 | | 797,144 | 809,426 | 823,183 | 841,719 |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 21,440 | 21,226 | 21,502 | 21,536 | 21,563 |
| Expenses not requiring appropriation in the  Budget year (b) | 2,391 | 3,609 | 2,847 | 2,827 | 2,699 |
| **Departmental total** | 23,831 | 24,835 | 24,349 | 24,363 | 24,262 |
| **Total expenses for Outcome 1** | **730,927** | 821,979 | 833,775 | 847,546 | 865,981 |

|  |  |  |
| --- | --- | --- |
| **Average staffing level (number)** | 2018–19 | 2019–20 |
| 124 | 136 |

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

1. Figures displayed are expenses only and may not align to resourcing. For example appropriations credited to a special account are not recognised as expense but they are recognised as resourcing.
2. Expenses not requiring appropriation in the Budget year are made up of Non-ROU depreciation / amortisation expenses, make good expenses, audit fees.

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# Section 3: Special account flows and budgeted financial statements

## SPECIAL ACCOUNT FLOWS

### Estimates of special account flows

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 Australian Research Council.

### Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ARC Research Endowment Account - s80 PGPA Act 2013 (s62 Australian Research Council Act 2001) - (A)  **2019–20**  *2018–19*  **Total special accounts 2019–20 Budget estimate**  *Total special accounts 2018–19 actual* | Outcome | Opening balance  $'000 | Receipts  $'000 | Payments  $'000 | Adjustments  $'000 | Closing balance  $'000 |
| **1** | **1,807**  *-* | **3,684**  *6,525* | **(4,684)**  *(4,718)* | **-**  *-* | *807*  *1,807* |
| **1,807** | **3,684** | **(4,684)** | **-** | *807* |
|  |  | | | |
| *-* | *6,525* | *(4,718)* | *-* | *1,807* |

(A) = Administered

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## BUDGETED FINANCIAL STATEMENTS

### Analysis of budgeted financial statements Departmental Budgeted Statements

The ARC’s Departmental estimates have been materially adjusted since the 2019–20 Budget to account for the recently implemented accounting standard AASB16 – Leases.

### Administered Budgeted Statements

The ARC’s Administered estimates have not been materially adjusted since the 2019–20 Budget.

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### Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 15,812 | 16,376 | 16,694 | 17,019 | 17,349 |
| Suppliers | 4,376 | 3,538 | 2,778 | 2,548 | 2,310 |
| Depreciation and amortisation | 3,349 | 4,543 | 4,563 | 4,543 | 4,415 |
| Finance costs | 284 | 378 | 314 | 253 | 188 |
| Losses from asset sales | 10 | - | - | - | - |
| **Total expenses** | **23,831** | **24,835** | **24,349** | **24,363** | **24,262** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Other revenue | 61 | 60 | 60 | 60 | 60 |
| **Total own-source revenue** | **61** | **60** | **60** | **60** | **60** |
| **Total own-source income** | **61** | **60** | **60** | **60** | **60** |
| **Net cost of / (contribution by)** |  |  |  |  |  |
| **services** | **(23,770)** | **(24,775)** | **(24,289)** | **(24,303)** | **(24,202)** |
| Revenue from Government | 21,440 | 21,226 | 21,321 | 21,461 | 21,599 |
| **Surplus/(deficit) attributable to the** |  |  |  |  |  |
| **Australian Government** | **(2,330)** | **(3,549)** | **(2,968)** | **(2,842)** | **(2,603)** |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **attributable to the Australian** |  |  |  |  |  |
| **Government** | **(2,330)** | **(3,549)** | **(2,968)** | **(2,842)** | **(2,603)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **excluding depreciation/** |  |  |  |  |  |
| **amortisation expenses previously** |  |  |  |  |  |
| **funded through revenue** |  |  |  |  |  |
| **appropriations, depreciation on** |  |  |  |  |  |
| **ROU, principal repayments on** |  |  |  |  |  |
| **leased assets** | **1,019** | **(500)** | **-** | **-** | **-** |
| less depreciation/amortisation |  |  |  |  |  |
| expenses previously funded through |  |  |  |  |  |
| revenue appropriations (a) | 3,349 | 2,767 | 2,787 | 2,767 | 2,639 |
| less depreciation/amortisation expenses |  |  |  |  |  |
| for ROU (b) | - | 1,776 | 1,776 | 1,776 | 1,776 |
| add principal repayments on leased |  |  |  |  |  |
| assets (b) | - | 1,494 | 1,595 | 1,701 | 1,812 |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **- as per the statement of** |  |  |  |  |  |
| **comprehensive income** | (2,330) | (3,549) | (2,968) | (2,842) | (2,603) |

Prepared on Australian Accounting Standards basis.

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ASSETS**  **Financial assets**  Cash and cash equivalents Trade and other receivables  ***Total financial assets* Non-financial assets** Land and buildings  Property, plant and equipment Intangibles  Other non-financial assets  ***Total non-financial assets***  **Total assets LIABILITIES**  **Payables** Suppliers Other payables  ***Total payables***  **Interest bearing liabilities**  Leases  ***Total interest bearing liabilities***  **Provisions**  Employee provisions Other provisions  ***Total provisions* Total liabilities Net assets EQUITY\***  **Parent entity interest** Contributed equity Reserves  Retained surplus / (accumulated deficit)  ***Total parent entity interest* Attributed to non-controlling interest**  Contributed equity  ***Total non-controlling interest***  **Total Equity** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 362 | 362 | 362 | 362 | 362 |
| 21,012 | 18,041 | 17,720 | 18,028 | 17,334 |
| ***21,374*** | ***18,403*** | ***18,082*** | ***18,390*** | ***17,696*** |
| 1,390 | 10,897 | 9,241 | 7,465 | 5,689 |
| 631 | 1,203 | 1,317 | 1,159 | 2,160 |
| 9,711 | 9,872 | 8,157 | 6,286 | 4,298 |
| 414 | 414 | 414 | 414 | 414 |
| ***12,146*** | ***22,386*** | ***19,129*** | ***15,324*** | ***12,561*** |
| **33,520** | **40,789** | **37,211** | **33,714** | **30,257** |
| 2,344 | 535 | 535 | 535 | 535 |
| 189 | 306 | 370 | 437 | 437 |
| ***2,533*** | ***841*** | ***905*** | ***972*** | ***972*** |
| 2,009 | 11,270 | 9,362 | 7,397 | 5,291 |
| ***2,009*** | ***11,270*** | ***9,362*** | ***7,397*** | ***5,291*** |
| 4,905 | 4,905 | 4,905 | 4,905 | 4,905 |
| 416 | 416 | 416 | 416 | 416 |
| ***5,321*** | ***5,321*** | ***5,321*** | ***5,321*** | ***5,321*** |
| **9,863** | **17,432** | **15,588** | **13,690** | **11,584** |
| **23,657** | **23,357** | **21,623** | **20,024** | **18,673** |
| 37,301 | 38,740 | 39,974 | 41,217 | 42,469 |
| 43 | 42 | 42 | 42 | 42 |
| (13,686) | (15,425) | (18,393) | (21,235) | (23,838) |
| ***23,658*** | ***23,357*** | ***21,623*** | ***20,024*** | ***18,673*** |
| - | - | - | - | - |
| ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **23,658** | **23,357** | **21,623** | **20,024** | **18,673** |

Prepared on Australian Accounting Standards basis.

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

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### Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2019–20)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings | Asset revaluation  reserve | Other reserves | Contributed  equity / capital | Total equity |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2019**  Balance carried forward from previous period | (11,876) | 42 | - | 37,302 | 25,468 |
| Adjustment for changes in accounting policies | - | - | - | - | - |
| ***Adjusted opening balance*** | ***(11,876)*** | ***42*** | ***-*** | ***37,302*** | ***25,468*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (3,549) |  |  | | (3,549) |
| ***Total comprehensive income*** | ***(3,549)*** | ***-*** | ***- -*** | | ***(3,549)*** |
| **Transactions with owners**  ***Contributions by owners***  Departmental Capital Budget (DCB) |  |  | 1,438 | | 1,438 |
| ***Sub-total transactions with***  ***owners*** | **-** | **-** | **- 1,438** | | **1,438** |
| Transfers between equity components | - | - | - - | | - |
| **Estimated closing balance as at**  **30 June 2020** | **(15,425)** | **42** | **- 38,740** | | **23,357** |
| Less: non-controlling interests\* | - | - | - - | | - |
| **Closing balance attributable to**  **the Australian Government** | **(15,425)** | **42** | **- 38,740** | | **23,357** |

Prepared on Australian Accounting Standards basis.

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

*Entity Additional Estimates Statements — Australian Research Council*

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received** Appropriations Net GST received Other  ***Total cash received***  **Cash used** Employees Suppliers Borrowing costs Net GST paid  ***Total cash used***  **Net cash from / (used by) operating activities INVESTING ACTIVITIES**  **Cash received**  Other  ***Total cash received***  **Cash used**  Purchase of property, plant, and equipment and intangibles  Principal payments on lease liability  ***Total cash used***  **Net cash from / (used by) investing activities**  **FINANCING ACTIVITIES**  **Cash received**  Contributed equity ***Total cash received* Cash used**  Interest payments on lease liability Other  ***Total cash used***  **Net cash from/(used by) financing activities**  **Net increase/(decrease) in cash held**  Cash and cash equivalents at the beginning of the reporting period  **Cash and cash equivalents at**  **the end of the reporting period** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 20,757 | 24,197 | 21,642 | 21,153 | 22,293 |
| 816 | 704 | 652 | 593 | 581 |
| 75 | - | - | - | - |
| **21,648** | **24,901** | **22,294** | **21,746** | **22,874** |
| 15,818 | 16,257 | 16,630 | 16,952 | 17,349 |
| 4,502 | 3,478 | 2,718 | 2,488 | 2,250 |
| 231 | 197 | 164 | 134 | 103 |
| 678 | 704 | 652 | 593 | 581 |
| **21,229** | **20,636** | **20,164** | **20,167** | **20,283** |
| **419** | **4,265** | **2,130** | **1,579** | **2,591** |
| - | - | - | - | - |
| **-** | **-** | **-** | **-** | **-** |
| 2,084 | 3,680 | 1,306 | 738 | 1,652 |
| - | 1,842 | 1,908 | 1,965 | 2,106 |
| **2,084** | **5,522** | **3,214** | **2,703** | **3,758** |
| **(2,084)** | **(5,522)** | **(3,214)** | **(2,703)** | **(3,758)** |
| 2,114 | 1,438 | 1,234 | 1,243 | 1,252 |
| **2,114** | **1,438** | **1,234** | **1,243** | **1,252** |
| - | 181 | 150 | 119 | 85 |
| 368 | - | - | - | - |
| **368** | **181** | **150** | **119** | **85** |
| **1,746** | **1,257** | **1,084** | **1,124** | **1,167** |
| **81** | **-** | **-** | **-** | **-** |
| 281 | 362 | 362 | 362 | 362 |
| **362** | **362** | **362** | **362** | **362** |

Prepared on Australian Accounting Standards basis.

*Entity Additional Estimates Statements — Australian Research Council*

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS**  Capital budget - Act No. 1 and Bill 3 (DCB) **Total new capital appropriations *Provided for:***  *Purchase of non-financial assets*  ***Total Items***  **PURCHASE OF NON-FINANCIAL ASSETS**  Funded by capital appropriation - DCB (a) Funded internally from departmental resources (b)  **TOTAL**  **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE**  Total purchases  **Total cash used to acquire assets** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 1,228 | 1,438 | 1,234 | 1,243 | 1,252 |
| **1,228** | **1,438** | **1,234** | **1,243** | **1,252** |
| 1,228 | 1,438 | 1,234 | 1,243 | 1,252 |
| **1,228** | **1,438** | **1,234** | **1,243** | **1,252** |
| 350 | 1,438 | 1,234 | 738 | 1,252 |
| - | 2,242 | 72 | - | 400 |
| **350** | **3,680** | **1,306** | **738** | **1,652** |
| 350 | 3,680 | 1,306 | 738 | 1,652 |
| **350** | **3,680** | **1,306** | **738** | **1,652** |

Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
2. Includes the following sources of funding:
   * current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations (excluding amounts from the DCBs);
   * donations and gifts of non-financial assets;
   * internally developed assets;
   * proceeds from the sale of assets; and
   * s74 External Revenue.

*Entity Additional Estimates Statements — Australian Research Council*

### Table 3.7: Statement of asset movements (2019–20 Budget year)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Buildings | | Other property, plant and  equipment | Computer software  and  intangibles | Total |
| $'000 | | $'000 | $'000 | $'000 |
| **As at 1 July 2019** |  | |  |  |  |
| Gross book value | 441 | | 981 | 27,825 | 29,247 |
| Gross book value - ROU | 13,629 | | 776 | - | 14,405 |
| Accumulated depreciation/ amortisation and impairment | (41) | | (413) | (18,114) | (18,568) |
| Accumulated depreciation/amortisation and impairment - ROU | (1,536) | | (713) | - | (2,249) |
| **Opening net book balance** | **12,493** | | **631** | **9,711** | **22,835** |
| **CAPITAL ASSET ADDITIONS** |  | |  |  |  |
| **Estimated expenditure on new** |  | |  |  |  |
| **or replacement assets** | |  |  |  |  |
| By purchase - appropriation equity (a) | | 180 | 910 | 2,590 | 3,680 |
| **Total additions** | | **180** | **910** | **2,590** | **3,680** |
| **Other movements** | |  |  |  |  |
| Depreciation/amortisation expense | | (1,776) | (338) | (2,429) | (4,543) |
| **Total other movements** | | **(1,776)** | **(338)** | **(2,429)** | **(4,543)** |
| **As at 30 June 2020** | |  |  |  |  |
| Gross book value | | 621 | 1,891 | 30,415 | 32,927 |
| Gross book value - ROU | | 13,629 | 776 | - | 14,405 |
| Accumulated depreciation/ amortisation and impairment | | (41) | (751) | (20,543) | (21,335) |
| Accumulated depreciation/amortisation and impairment - ROU | | (3,312) | (713) | - | (4,025) |
| **Closing net book balance** | | **10,897** | **1,203** | **9,872** | **21,972** |
| 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) 2019–2020* and *Appropriation Bill (No. 4) 2019–2020*, including Collection Development Acquisition Budget.

*Entity Additional Estimates Statements — Australian Research Council*

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT**  Suppliers Grants  Other expenses  **Total expenses administered on behalf of Government**  **LESS:**  **OWN-SOURCE INCOME**  **Own-source revenue Non-taxation revenue**  Other revenue  ***Total non-taxation revenue* Total own-source revenue administered on behalf of Government**  **Total own-source income administered on behalf of Government**  **Net cost of/(contribution by) services Surplus/(deficit) before income tax Surplus/(deficit) after income tax Total comprehensive income (loss) attributable to the Australian**  **Government** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 6,997 | 5,773 | 5,877 | 6,011 | 6,161 |
| 700,099 | 790,896 | 803,549 | 817,172 | 835,558 |
| - | 475 | - | - | - |
| **707,096** | **797,144** | **809,426** | **823,183** | **841,719** |
|  |  |  | | |
| 10,437 | 9,500 | 9,500 | 9,500 | 9,500 |
| ***10,437*** | ***9,500*** | ***9,500*** | ***9,500*** | ***9,500*** |
| **10,437** | **9,500** | **9,500** | **9,500** | **9,500** |
| **10,437** | **9,500** | **9,500** | **9,500** | **9,500** |
| **696,659** | **787,644** | **799,926** | **813,683** | **832,219** |
| **(696,659)** | **(787,644)** | **(799,926)** | **(813,683)** | **(832,219)** |
| **(696,659)** | **(787,644)** | **(799,926)** | **(813,683)** | **(832,219)** |
| **(696,659)** | **(787,644)** | **(799,926)** | **(813,683)** | **(832,219)** |

Prepared on Australian Accounting Standards basis.

*Entity Additional Estimates Statements — Australian Research Council*

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ASSETS**  **Financial assets**  Cash and cash equivalents Trade and other receivables  ***Total financial assets***  **Non-financial assets**  Other non-financial assets  ***Total non-financial assets***  **Total assets administered on behalf of Government**  **LIABILITIES**  **Payables** Suppliers Grants  ***Total payables***  **Total liabilities administered on behalf of Government**  **Net assets/(liabilities)** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 1,807 | 807 | 807 | - | - |
| 295 | 296 | 296 | 296 | 296 |
| ***2,102*** | ***1,103*** | ***1,103*** | ***296*** | ***296*** |
| 417 | 105 | 105 | 105 | 105 |
| ***417*** | ***105*** | ***105*** | ***105*** | ***105*** |
| **2,519** | **1,208** | **1,208** | **401** | **401** |
| 388 | 551 | 551 | 551 | 551 |
| 181,401 | 181,401 | 181,401 | 180,594 | 180,594 |
| ***181,789*** | ***181,952*** | ***181,952*** | ***181,145*** | ***181,145*** |
| **181,789** | **181,952** | **181,952** | **181,145** | **181,145** |
| **(179,270)** | **(180,744)** | **(180,744)** | **(180,744)** | **(180,744)** |

Prepared on Australian Accounting Standards basis.

*Entity Additional Estimates Statements — Australian Research Council*

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received**  Net GST received Other  ***Total cash received***  **Cash used** Grants Suppliers  Net GST paid  ***Total cash used***  **Net cash from / (used by) operating activities**  ***Net increase/(decrease) in cash held***  Cash and cash equivalents at beginning of reporting period Cash from Official Public  Account for:   * Appropriations * Special Accounts * Administered GST Appropriations   *Total cash from Official Public Account*  Cash to Official Public Account for:   * Appropriations * Special Accounts * Return of GST appropriation to OPA   *Total cash to Official Public Account*  **Cash and cash equivalents at**  **end of reporting period** | 2018–19 | 2019–20 | 2020–21 | 2021–22 | 2022–23 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 1,016 | 1,809 | 1,846 | 1,882 | 1,924 |
| 10,746 | 9,500 | 9,500 | 9,500 | 9,500 |
| ***11,762*** | ***11,309*** | ***11,346*** | ***11,382*** | ***11,424*** |
| 758,069 | 790,896 | 803,549 | 817,979 | 835,558 |
| 6,544 | 5,773 | 5,877 | 6,011 | 6,161 |
| 1,020 | 1,809 | 1,846 | 1,882 | 1,924 |
| ***765,633*** | ***798,478*** | ***811,272*** | ***825,872*** | ***843,643*** |
| **(753,871)** | **(787,169)** | **(799,926)** | **(814,490)** | **(832,219)** |
| ***(753,871)*** | **(787,169)** | ***(799,926)*** | ***(814,490)*** | ***(832,219)*** |
| - | 1,807 | 807 | 807 | - |
| 766,420 | 797,478 | 811,272 | 825,065 | 843,643 |
| 4,718 | 4,684 | 2,791 | 807 | - |
| 1,020 | 1,809 | 1,846 | 1,882 | 1,924 |
| *772,158* | *803,971* | *815,909* | *827,754* | *845,567* |
| 10,746 | 11,309 | 11,346 | 11,382 | 11,424 |
| 6,525 | 3,684 | 2,791 | 807 | - |
| 1,016 | 1,809 | 1,846 | 1,882 | 1,924 |
| *18,287* | *16,802* | *15,983* | *14,071* | *13,348* |
| **-** | **1,807** | **807** | **-** | **-** |

Prepared on Australian Accounting Standards basis.