

AUSTRALIAN RESEARCH COUNCIL

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AUSTRALIAN RESEARCH COUNCIL

Section 1: Entity overview and resources

1.1 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 through scheduled reviews and evaluations

Entity Additional Estimates Statements – Australian Research Council

- 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.

1.2 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

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

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2018–19 \$'000</i>	2019–20 \$'000	2019–20 \$'000	2019–20 \$'000
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	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
			<i>Actual 2018–19</i>	2019–20
Average staffing level (number)			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.

- (a) *Supply Act (No. 1) 2019–2020, Appropriation Act (No. 1) 2019–2020 and Appropriation Bill (No. 3) 2019–2020*
- (b) The revised 2019–20 estimate excludes \$0.21m of Departmental 2016-17 annual appropriation that lapsed 1 July 2019.
- (c) 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'.
- (d) *Appropriation Act (No. 2) 2019–2020 and Appropriation Act (No. 4) 2019–2020*
- (e) Special Appropriation funded under *Australian Research Council Act 2001 s57*.
- (f) 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.
- (g) Amounts credited to the special account(s) from ARC Administered Annual Appropriation.

1.3 ENTITY MEASURES

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

1.4 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 impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'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 Outcome 1 (departmental)		210	(44)	(44)	(44)
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 Outcome 1 (administered)		(1,446)	(1,726)	(4,403)	(3,300)
Total net impact on appropriations for Outcome 1		(1,236)	(1,770)	(4,447)	(3,344)

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

- (a) 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.
- (b) 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.

Section 2: Revisions to outcomes and planned performance

2.1 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)	1,083	1,170	1,190	1,217	1,248
Special appropriations					
<i>Australian Research Council Act 2001</i>	464,992	507,044	512,536	523,225	534,997
Total expenses for program 1.1	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 No. 1 and Bill No. 3)(a)	1,489	1,522	1,550	1,585	1,625
Special appropriations					
<i>Australian Research Council Act 2001</i>	229,583	279,168	288,222	293,947	300,561
Special account					
ARC Research Endowment Account - s80 PGPA Act 2013 [s62 Australian Research Council Act 2001)	5,524	4,684	2,791	-	-
Total expenses for program 1.2	236,596	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)	4,425	3,556	3,137	3,209	3,288
Total expenses for program 1.3	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

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

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

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

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

Section 3: Special account flows and budgeted financial statements

3.1 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

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

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 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.

3.2.2 Budgeted financial statements

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'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.

- (a) 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.
- (b) Applies leases under AASB 16 Leases.

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

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'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.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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) 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.

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'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.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.