Portfolio Additional

Estimates Statements 2019-20

Industry, Science, Energy and Resources Portfolio

Explanations of Additional Estimates 2019-20

© Commonwealth of Australia 2020

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President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear Mr President

Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the  
2019-20 Additional Estimates for the Industry, Science, Energy and Resources Portfolio.

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

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

Yours sincerely

The Hon Karen Andrews MP The Hon Angus Taylor MP

The Hon David Littleproud MP Senator the Hon Michaelia Cash

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nfp not for publication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

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(02) 6213 6000.

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User guide  
to the  
Portfolio Additional  
Estimate Statements

User Guide

The purpose of the 2019-20 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 are 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*)*   
2019-20. In this sense, the PAES are 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*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2019-20* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity overview and resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to outcomes and planned performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary | |
| Explains key terms relevant to the Portfolio. | |
| **Index (Optional)** | |
| Alphabetical guide to the Statements. | |

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Portfolio overview

Portfolio overview

On 5 December 2019, the Prime Minister, the Hon Scott Morrison MP, announced changes to the structure of the Australian Public Service. The new Administrative Arrangements Order (AAO) took effect from 1 February 2020.

The AAO transferred the energy and climate change functions, with the exception of climate science and adaptation, from the former Department of the Environment and Energy, and the small business function from the former Department of Employment, Skills, Small and Family Business, into the renamed Department of Industry, Science, Energy and Resources (DISER).

The portfolio now comprises the department and the following portfolio agencies:

* The portfolio agencies from the former Industry, Innovation and Science Portfolio, as published in the 2019-20 Industry, Innovation and Science Portfolio Budget Statements (pp. 3-4).
* The following portfolio agencies, which were transferred from the former Environment and Energy Portfolio, as published in the 2019-20 Environment and Energy Portfolio Budget Statements (pp. 4-6):
  + Australian Renewable Energy Agency
  + Clean Energy Finance Corporation
  + Clean Energy Regulator
  + Climate Change Authority
  + Snowy Hydro Limited

A revised portfolio structure reflecting these changes is presented in Figure 1.

The Hon Karen Andrews MP is responsible for Industry, Science and Technology. Minister Andrews is charged with boosting Australia’s competitiveness and facilitating economic and technological transformation to deliver a modern, digital and globally integrated economy that supports economic growth and job creation.

Senator the Hon Michaelia Cash is responsible for Employment, Skills, Small and Family Business. Minister Cash’s responsibility for facilitating the growth of small and family business is supported by the Department of Industry, Science, Energy and Resources.

The Hon David Littleproud MP, acting Minister for Resources and Northern Australia, is charged with working closely with the Australian resources sector, which is one of the major contributors to Australia’s economic prosperity, and is focused on unlocking the potential of northern Australia.

The Hon Angus Taylor MP is responsible for Energy and Emissions Reduction. Minister Taylor is charged with reducing Australia’s greenhouse gas emissions, contributing to effective global action on climate change, and supporting technical innovation in clean and renewable energy. He is also charged with supporting the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community.

Figure 1: Industry, Science, Energy and Resources Portfolio structure and outcomes



Figure 1: Industry, Science, Energy and Resources Portfolio structure and outcomes (continued)



Entity additional estimates statements

Department of Industry, Science, Energy and Resources

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Department of Industry, Science, Energy and Resources

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The department’s strategic context has not changed since the 2019-20 Industry, Innovation and Science Portfolio Budget Statements. However, as announced in the 5 December 2019 Administrative Arrangements Order, the department gained the energy and climate change functions, with the exception of climate science and adaptation, from the former Department of the Environment and Energy. The department also gained the small business functions from the former Department of Employment, Skills, Small and Family Business. This took effect on 1 February 2020.

As a result of these Machinery of Government changes, three additional outcomes have been added since the 2019-20 Industry, Innovation and Science Portfolio Budget Statements were released:

* Reduce Australia’s greenhouse gas emissions, contribute to effective global action on climate change, and support technological innovation in clean and renewable energy, through developing and implementing a national response to climate change.
* Support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity.
* Facilitating the growth of small and family business.

Further details of the department’s strategic direction can be found in relevant parts of:

* The 2019-20 Industry, Innovation and Science Portfolio Budget Statements and the Department of Industry, Innovation and Science 2019-20 Corporate Plan at [www.industry.gov.au](http://www.industry.gov.au).
* The 2019-20 Environment and Energy Portfolio Budget Statements and the Department of the Environment and Energy 2019-20 Corporate Plan at [www.environment.gov.au](http://www.environment.gov.au).
* The 2019-20 Jobs and Small Business Portfolio Budget Statements and the Department of Employment, Skills, Small and Family Business 2019-20 Corporate Plan at [www.employment.gov.au](http://www.employment.gov.au).

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Industry, Science, Energy and Resources (DISER) 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: Department of Industry, Science, Energy and Resources resource statement — Additional Estimates for 2019-20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *80,495* | 83,239 | - | 83,239 |
| Departmental appropriation | *399,792* | 457,563 | 4,008 | 461,571 |
| s74 External Revenue (c) | *78,658* | 75,796 | 25,482 | 101,278 |
| Departmental capital budget (d) | *25,769* | 26,830 | 795 | 27,625 |
| Annual appropriations - other services  - non-operating (e) |  |  |  |  |
| Prior year appropriations available (b) | *11,907* | 12,107 | - | 12,107 |
| Equity injection | *5,445* | 2,796 | - | 2,796 |
| *Total departmental annual appropriations* | *602,066* | 658,331 | 30,285 | 688,616 |
| Special accounts (f) |  |  |  |  |
| Opening balance | *11,279* | 20,699 | 1,102 | 21,801 |
| Appropriation receipts | *4,000* | 8,306 | 1,000 | 9,306 |
| Non-appropriation receipts | *9,215* | 8,531 | 3,173 | 11,704 |
| *Total special accounts* | *24,494* | 37,536 | 5,275 | 42,811 |
| *less departmental appropriations drawn  from annual appropriations and  credited to special accounts* | *4,000* | *8,306* | *1,000* | 9,306 |
| ***Total departmental resourcing*** | ***622,560*** | **687,561** | **34,560** | **722,121** |
|  |  |  |  |  |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Outcome 1 | *518,981* | 554,247 | 14,572 | 568,819 |
| Outcome 2 | *339* | 1,374 | 450 | 1,824 |
| Outcome 3 | *11,812* | 27,000 | 2,160 | 29,160 |
| Outcome 4 | *-* | 3,186 | 4,536 | 7,722 |
| Payments to corporate entities (g)(h) | *1,105,515* | 1,127,825 | 48,995 | 1,176,820 |
| Annual appropriations - other services  - non-operating (e) |  |  |  |  |
| Prior year appropriations available (a) | *6,460* | 11,460 | - | 11,460 |
| Administered assets and liabilities | *9,500* | 149,000 | 3,139 | 152,139 |
| Payments to corporate entities (g) | *38,611* | 77,800 | 2,394 | 80,194 |

Table 1.1: Department of Industry, Science, Energy and Resources resource statement — Additional Estimates for 2019-20 as at February 2020 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| *Total administered annual appropriations* | *1,691,218* | 1,951,892 | 76,246 | 2,028,138 |
| *Total administered special appropriations (i)* | *158,473* | 1,523,945 | (991,883) | 532,062 |
| Special accounts (f) |  |  |  |  |
| Opening balance | *58,852* | 5,725,471 | (641) | 5,724,830 |
| Appropriation receipts | *9,900* | - | - | - |
| Non-appropriation receipts | *45,642* | 17,000 | 500 | 17,500 |
| Adjustments | *(32,114)* | - | (27,821) | (27,821) |
| *Total special account receipts* | *82,280* | 5,742,471 | (27,962) | 5,714,509 |
| *less payments to corporate entities from  annual/special appropriations and special   accounts* | *1,144,126* | 1,369,647 | 51,389 | 1,421,036 |
| *less special account balances for corporate  entities* | *-* | 5,679,000 | - | 5,679,000 |
| ***Total administered resourcing*** | ***787,845*** | **2,169,661** | **(994,988)** | **1,174,673** |
| **Total resourcing for the Department of Industry, Science, Energy and Resources** | ***1,410,405*** | **2,857,222** | **(960,428)** | **1,896,794** |
|  |  |  |  |  |
|  |  |  | *Actual2018-19* | 2019-20 |
| **Average staffing level (number)** |  |  | *2,271* | 2,717 |

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

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

1. *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020.*
2. Actual and estimated adjusted balance carried forward from previous year.
3. Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items.
5. *Appropriation Act (No. 2) 2019-*2020 and *Appropriation Act (No. 4) 2019-2020*.
6. Excludes trust moneys held in special accounts. For further information on special accounts, see Table 3.1.
7. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.1: Department of Industry, Science, Energy and Resources resource statement — Additional Estimates for 2019-20 as at February 2019 (continued)

Third party payments from and on behalf of other entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Payments made to corporate entities within the Portfolio (h)** |  |  |  |  |
| **Ordinary annual  services** |  |  |  |  |
| Australian Institute of Marine Science | *47,377* | 44,773 | - | 44,773 |
| Australian Nuclear Science and Technology Organisation | *214,072* | 234,839 | 47,070 | 281,909 |
| Clean Energy Finance Corporation | *-* | - | 1,925 | 1,925 |
| Commonwealth Scientific and Industrial Research Organisation | *834,561* | 837,873 | - | 837,873 |
| Northern Australia Infrastructure Facility | *9,505* | 10,340 | - | 10,340 |
| **Total ordinary annual services** | ***1,105,515*** | **1,127,825** | **48,995** | **1,176,820** |
|  |  |  |  |  |
| **Other Services** |  |  |  |  |
| Australian Institute of Marine Science | *150* | - | - | - |
| Australian Nuclear Science and Technology Organisation | *28,461* | 22,800 | 2,394 | 25,194 |
| Commonwealth Scientific and Industrial Research Organisation | *10,000* | 55,000 | - | 55,000 |
| **Total other services** | ***38,611*** | **77,800** | **2,394** | **80,194** |
|  |  |  |  |  |
| **Special appropriations** |  |  |  |  |
| Australian Renewable Energy Agency | *-* | 164,022 | - | 164,022 |
| **Total special appropriations** | ***-*** | **164,022** | **-** | **164,022** |
|  |  |  |  |  |
| **Special accounts** |  |  |  |  |
| Clean Energy Finance Corporation | *-* | 620,000 | **-** | 620,000 |
| **Total special accounts** | ***-*** | **620,000** | **-** | **620,000** |
|  |  |  |  |  |
| **Total payments to corporate entities within the Portfolio** | ***1,144,126*** | **1,989,647** | **51,389** | **2,041,036** |

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. Excludes special appropriation payments to the National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA) and the Australian Renewable Energy Agency (ARENA).
2. The special appropriation figures include loan funding relating to the Northern Australia Infrastructure Facility (NAIF). The department is administering the loan payments on behalf of the NAIF entity. The figures also include payments to ARENA and NOPSEMA through a special appropriation administered by the department. The funding for NOPSEMA is equal in value to the levies NOPSEMA collects from the oil and gas industries.

Note: Department of Industry, Science, Energy and Resources has received appropriations from the Department of the Environment and Energy and the Department of Employment, Skills, Small and Family Business under an interim section 75 determination.

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Revenue measures** |  |  |  |  |  |
| Building a stronger construction sector - additional funding | 1.2 |  |  |  |  |
| Administered revenues |  | - | - | - | - |
| Departmental revenues |  | 1,000 | 1,000 | - | - |
| **Total** |  | **1,000** | **1,000** | **-** | **-** |
| Growing Australia's Space Industry | 1.2 |  |  |  |  |
| Administered revenues |  | - | 304 | 284 | 282 |
| Departmental revenues |  | **-** | - | **-** | **-** |
| **Total** |  | **-** | **304** | **284** | **282** |
| Interconnector Funding — delivering reliable and affordable energy (a) | 3.1 |  |  |  |  |
| Administered revenues |  | - | 74 | 1,289 | - |
| Departmental revenues |  | - | - | - | - |
| **Total** |  | **-** | **74** | **1,289** | **-** |
| **Total revenue measures** |  |  |  |  |  |
| Administered |  | - | 378 | 1,573 | 282 |
| Departmental |  | 1,000 | 1,000 | - | - |
| **Total** |  | **1,000** | **1,378** | **1,573** | **282** |
| **Expense measures** |  |  |  |  |  |
| Building a stronger construction sector - additional funding | 1.2 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 2,000 | 2,000 | - | - |
| **Total** |  | **2,000** | **2,000** | **-** | **-** |
| Community Benefit Program for Hawker and Kimba - establishment (b) | 1.2 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |

Table 1.2: Entity 2019-20 measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| Critical Minerals Capabilities | 1.2 |  |  |  |  |
| Administered expenses |  | 500 | 1,000 | 1,000 | 1,000 |
| Departmental expenses |  | 1,133 | 1,957 | 1,969 | 1,989 |
| **Total** |  | **1,633** | **2,957** | **2,969** | **2,989** |
| Election Commitment - Australian Made Export Campaign (c) | 1.2 |  |  |  |  |
| Administered expenses |  | 1,000 | 1,500 | 1,500 | 1,000 |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **1,000** | **1,500** | **1,500** | **1,000** |
| Election Commitment - Incubator Support Initiative - Expansion (c) | 1.2 |  |  |  |  |
| Administered expenses |  | 1,250 | 1,250 | 1,250 | 1,250 |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **1,250** | **1,250** | **1,250** | **1,250** |
| Election Commitment - Manufacturing Modernisation Fund - establishment (c) | 1.2 |  |  |  |  |
| Administered expenses |  | 10,000 | 20,000 | 20,000 | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **10,000** | **20,000** | **20,000** | **-** |
| Encouraging More Women into Science, Technology, Engineering and Mathematics (STEM) | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 202 | 257 | 381 | 233 |
| **Total** |  | **202** | **257** | **381** | **233** |
| Energy and Emissions Reductions for Residential and Commercial Buildings (a) | 3.1 |  |  |  |  |
| Administered expenses |  | (3,487) | (6,502) | (11) | - |
| Departmental expenses |  | **-** | 10,868 | **-** | **-** |
| **Total** |  | **(3,487)** | **4,366** | **(11)** | **-** |
| Funding for the Climate Change Authority and Research on the Environment (a) | 2.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | - | (1,556) | (1,579) | (1,589) |
| **Total** |  | **-** | **(1,556)** | **(1,579)** | **(1,589)** |
| Growing Australia's Space Industry | 1.2 |  |  |  |  |
| Administered expenses |  | - | 3,400 | 8,500 | 33,500 |
| Departmental expenses |  | 365 | 2,060 | 2,427 | 2,484 |
| **Total** |  | **365** | **5,460** | **10,927** | **35,984** |
| Interconnector Funding - delivering reliable and affordable energy (a) | 1.2, 3.1 |  |  |  |  |
| Administered expenses |  | 674 | 1,289 | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **674** | **1,289** | **-** | **-** |

Table 1.2: Entity 2019-20 measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| Measures to Support the National Hydrogen Strategy (a) | 1.2, 2.1 |  |  |  |  |
| Administered expenses |  | 450 | 1,396 | 603 | 521 |
| Departmental expenses |  | 1,081 | 1,899 | 1,901 | 1,914 |
| **Total** |  | **1,531** | **3,295** | **2,504** | **2,435** |
| New Deregulation Agenda (d) | 1.2, 4.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 4,066 | 4,850 | 150 | - |
| **Total** |  | **4,066** | **4,850** | **150** | **-** |
| Oil Stockholding Requirements — additional funding (a) | 3.1 |  |  |  |  |
| Administered expenses |  | - | 9,781 | - | - |
| Departmental expenses |  | - | 195 | - | - |
| **Total** |  | **-** | **9,976** | **-** | **-** |
| Payment Times Reporting Framework — establishment (e) | 4.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 772 | 2,078 | 1,655 | 2,098 |
| **Total** |  | **772** | **2,078** | **1,655** | **2,098** |
| Small Business Support Programs — extension (e) | 4.1 |  |  |  |  |
| Administered expenses |  | 4,329 | 1,396 | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **4,329** | **1,396** | **-** | **-** |
| **Total expense measures** |  |  |  |  |  |
| Administered |  | 14,716 | 34,510 | 32,842 | 37,271 |
| Departmental |  | 9,619 | 24,608 | 6,904 | 7,129 |
| **Total (f)** |  | **24,335** | **59,118** | **39,746** | **44,400** |
| **Capital measures** |  |  |  |  |  |
| Payment Times Reporting Framework — establishment (e) | 4.1 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | - | 2,838 | 301 | 303 |
| **Total** |  | **-** | **2,838** | **301** | **303** |
| **Total capital measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | - | 2,838 | 301 | 303 |
| **Total** |  | **-** | **2,838** | **301** | **303** |

Prepared on a Government Financial Statistics (fiscal) basis.

1. The lead entity for this measure was the Department of the Environment and Energy. The full measure description and package details appear in MYEFO under the Environment and Energy portfolio.
2. This measure will provide $4.0 million over two years from 2019-20 to establish a Community Benefit Program for the communities being considered for the site of the National Radioactive Waste Management Facility. The full measure description and package details appear in MYEFO under the Industry, Innovation and Science portfolio.
3. Measure relates to an Election Commitment identified under Appendix A included in the Explanatory Memorandum to the 2019-20 Appropriation Bill 1.
4. The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in MYEFO under the Treasury portfolio.
5. The lead entity for this measure was the Department of Employment, Skills, Small and Family Business. The full measure description and package details appear in MYEFO under the Employment, Skills, Small and Family Business portfolio.
6. Total includes Election Commitments applied against *Appropriation Acts (No.1)* and *(No. 2) 2019-20*.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Industry, Science, Energy and Resources 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** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Critical Minerals Capabilities | 1.2 | 500 | 1,000 | 1,000 | 1,000 |
| Growing Australia's Space Industry | 1.2 | - | 3,400 | 8,500 | 33,500 |
| Interconnector Funding - delivering reliable and affordable energy | 1.2 | 600 | - | - | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.2 | 12,811 | 11,449 | 2,900 | - |
| (net decrease) | 1.1,1.2 | (1,200) | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) | 1.1,1.2 | - | (725) | (934) | (932) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2 | 5,000 | - | - | - |
| (net decrease) |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2 | 3,117 | - | - | - |
| (net decrease) | 1.2 | (995,000) | (1,245,000) | (492,000) | (930,000) |
| **Net impact on appropriations for  Outcome 1 (administered)** |  | **(974,172)** | **(1,229,876)** | **(480,534)** | **(896,432)** |

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Building a stronger construction sector - additional funding | 1.2 | 1,000 | 1,000 | - | - |
| Critical Minerals Capabilities | 1.2 | 1,133 | 1,957 | 1,969 | 1,989 |
| Encouraging More Women into Science, Technology, Engineering and Mathematics (STEM) | 1.1 | 202 | 257 | 381 | 233 |
| Growing Australia's Space Industry | 1.2 | 365 | 2,060 | 2,427 | 2,484 |
| New Deregulation Agenda | 1.2 | 3,981 | 4,765 | 150 | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) | 1.1,1.2 | - | (718) | (711) | (701) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2 | 1,669 | 88 | 69 | 70 |
| (net decrease) | 1.1,1.2 | (5,485) | - | - | - |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **2,865** | **9,409** | **4,285** | **4,075** |
| **Total net impact on appropriations  for Outcome 1** |  | **(971,307)** | **(1,220,467)** | **(476,249)** | **(892,357)** |

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Measures to Support the National Hydrogen Strategy | 2.1 | 450 | 1,396 | 603 | 521 |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 2 (administered)** |  | **450** | **1,396** | **603** | **521** |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Funding for the Climate Change Authority and Research on the Environment | 2.1 | - | (1,556) | (1,579) | (1,589) |
| Measures to Support the National Hydrogen Strategy | 2.1 | 1,081 | 1,899 | 1,901 | 1,914 |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) | 2.1 | - | (103) | (97) | (97) |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 2 (departmental)** |  | **1,081** | **240** | **225** | **228** |
| **Total net impact on appropriations  for Outcome 2** |  | **1,531** | **1,636** | **828** | **749** |

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Energy and Emissions Reductions for Residential and Commercial Buildings | 3.1 | (3,487) | (6,502) | (11) | - |
| Oil Stockholding Requirements — additional funding | 3.1 | - | 9,781 | - | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 3.1 | 2,760 | 4,000 | 3,671 | - |
| (net decrease) | 3.1 | (600) | (320) | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 3 (administered )** |  | **(1,327)** | **6,959** | **3,660** | **-** |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Energy and Emissions Reductions for Residential and Commercial Buildings | 3.1 | - | 10,868 | - | - |
| Oil Stockholding Requirements — additional funding | 3.1 | - | 195 | - | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) | 3.1 | - | (122) | (98) | (92) |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 3 (departmental)** |  | **-** | **10,941** | **(98)** | **(92)** |
| **Total net impact on appropriations  for Outcome 3** |  | **(1,327)** | **17,900** | **3,562** | **(92)** |

Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Outcome 4** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Small Business Support Programs - extension | 4.1 | 4,329 | 1,396 | - | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 4.1 | 207 | - | - | - |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 4 (administered )** |  | **4,536** | **1,396** | **-** | **-** |
| **Outcome 4** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| New Deregulation Agenda | 4.1 | 85 | 85 | - | - |
| Payment Times Reporting Framework - establishment | 4.1 | 772 | 4,916 | 1,956 | 2,401 |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Net impact on appropriations for  Outcome 4 (departmental)** |  | **857** | **5,001** | **1,956** | **2,401** |
| **Total net impact on appropriations  for Outcome 4** |  | **5,393** | **6,397** | **1,956** | **2,401** |
| **Total Decisions taken but not yet  announced for all Outcomes** |  | **-** | **-** | **-** | **-** |

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 Department of Industry, Science, Energy and Resources through *Appropriation Bills Nos. 3* and *4*.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available (a) $'000* | 2019-20 Budget (a) $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Enabling growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation | *518,981* | 554,247 | 568,819 | 14,572 | - |
| **Outcome 2** |  |  |  |  |  |
| Reduce Australia’s greenhouse gas emissions, contribute to effective global action on climate change, and support technological innovation in clean and renewable energy, through developing and implementing a national response to climate change | *339* | 1,374 | 1,824 | 450 | - |
| **Outcome 3** |  |  |  |  |  |
| Support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity | *11,812* | 27,000 | 29,160 | 2,160 | - |
| **Outcome 4** |  |  |  |  |  |
| Facilitating the growth of small and family business | *-* | 3,186 | 7,722 | 4,536 | - |
| **Total administered** | ***531,132*** | **585,807** | **607,525** | **21,718** | **-** |

Table 1.4: Appropriation Bill (No. 3) 2019-20 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available (a) $'000* | 2019-20 Budget (a) $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Enabling growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation | *423,166* | 419,390 | 422,255 | 2,865 | - |
| **Outcome 2** |  |  |  |  |  |
| Reduce Australia’s greenhouse gas emissions, contribute to effective global action on climate change, and support technological innovation in clean and renewable energy, through developing and implementing a national response to climate change | *-* | 17,884 | 18,965 | 1,081 | - |
| **Outcome 3** |  |  |  |  |  |
| Support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity | *-* | 40,467 | 40,467 | - | - |
| **Outcome 4** |  |  |  |  |  |
| Facilitating the growth of small and family business | *2,395* | 6,652 | 7,509 | 857 | - |
| **Total departmental** | ***425,561*** | **484,393** | **489,196** | **4,803** | **-** |
| **Total administered and departmental** | ***956,693*** | **1,070,200** | **1,096,721** | **26,521** | **-** |

1. For Outcomes 2, 3 and 4, appropriations transferred as a result of the Administrative Arrangements Order on 5 December 2019 are reflected. A final transfer of appropriations relating to this Order is expected in February 2020.

Table 1.5: Appropriation Bill (No. 4) 2019-20

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available (a) $'000* | 2019-20 Budget (a) $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *5,445* | 2,796 | 2,796 | - | - |
| Administered assets and liabilities | *9,500* | 149,000 | 152,139 | 3,139 | - |
| **Total non-operating** | ***14,945*** | **151,796** | **154,935** | **3,139** | **-** |
| **Total other services** | ***14,945*** | **151,796** | **154,935** | **3,139** | **-** |

1. For Outcomes 2, 3 and 4, appropriations transferred as a result of the Administrative Arrangements Order on 5 December 2019 are reflected. A final transfer of appropriations relating to this Order is expected in February 2020.

Section 2: Revisions to outcomes and planned performance

### 2. Changes to outcome and program structures

The Department of Industry, Science, Energy and Resources was created by the Administrative Arrangements Order (AAO) dated 5 December 2019, which took effect on 1 February 2020. The AAO transferred the climate change and energy functions, with the exception of climate science and adaptation, from the former Department of the Environment and Energy, and the small business function from the former Department of Employment, Skills, Small and Family Business.

Table 2: Changes to the outcome and program structures since the last portfolio statement



Table 2: Changes to the outcome and program structures since the last portfolio statement (continued)



### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Enabling growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation |

#### Linked programs

|  |
| --- |
| ***Portfolio Agencies***  **Australian Institute of Marine Science**  **Australian Nuclear Science and Technology Organisation**  **Commonwealth Scientific and Industrial Research Organisation**  **Geoscience Australia**  **IP Australia**  **National Offshore Petroleum Safety and Environmental Management Authority**  **Northern Australia Infrastructure Facility** |
| **Programs**  Australian Institute of Marine Science   * Program 1 - Marine Research   Australian Nuclear Science and Technology Organisation   * Program 1 - Science and Technology Solutions   Commonwealth Scientific and Industrial Research Organisation   * Program 1 - Research – Science, Services and Innovation Fund * Program 2 - National Research Infrastructure – National Facilities and Collections * Program 3 - Science and Industry Endowment Fund   Geoscience Australia   * Program 1 - Geoscientific and Spatial Information Services   IP Australia   * Program 1 - IP Rights Administration and Professional Registration * Program 2 - Education and Awareness * Program 3 - Advice to Government and International Engagement   National Offshore Petroleum Safety and Environmental Management Authority   * Program 1 - Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation and enforcement   Northern Australia Infrastructure Facility   * Program 1 - Northern Australia Infrastructure Facility |
| **Contribution to Outcome 1 made by linked programs**  The portfolio agencies’ programs contribute to enabling growth and productivity for globally competitive industries by supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation. |
| **Department of Agriculture, Water and the Environment** |
| **Programs**   * Program 1.1 - Sustainable Management of Natural Resources and the Environment * Program 1.3 - Commonwealth Environmental Water * Program 3.1 - Antarctica: Science, Policy and Presence * Program 3.2 - Sustainable Management – Natural Resources * Program 3.10 - Agricultural Resources |
| **Contribution to Outcome 1 made by linked programs**  The Departments of Agriculture, Water and the Environment and the Department of Industry, Science, Energy and Resources are working collaboratively in the planning phase of the National Carp Control Plan, which will be delivered by the Fisheries Research and Development Corporation. Carp are the worst freshwater aquatic pest in Australia, and make up 80-90 per cent of fish biomass in the Murray-Darling Basin. A national approach to a biological control program of this scale is essential.  The Department of Agriculture, Water and the Environment also works collaboratively with the Department of Industry, Science, Energy and Resources in the planning phase of the Antarctic Science Collaboration Initiative and the Reef Restoration and Adaptation Program. |
| **Regional Investment Corporation** |
| **Program**   * Program 1.1 - Regional Investment Corporation |
| **Contribution to Outcome 1 made by linked programs**  The Regional Investment Corporation contributes to growing business investment and improving business capability by working with the Department of Industry, Science, Energy and Resources to enhance Australia's water security and agricultural productivity through identification and funding of new water infrastructure through the National Water Infrastructure Loan Facility. |
| **Department of Defence** |
| **Programs**   * Program 2.1 - Strategic Policy and Intelligence * Program 2.9 - Capability, Acquisition and Sustainment * Program 2.13 - Defence Science and Technology |
| **Contribution to Outcome 1 made by linked programs**  The Department of Defence contributes to growing business investment and improving business capability by collaborating with the Department of Industry, Science, Energy and Resources through the Centre for Defence Industry Capability (CDIC).  The CDIC is helping to grow the capability and capacity of Australia’s defence industry, particularly small to medium enterprises, to support the delivery of the Australian Government’s $200 billion investment in defence capability over the next decade. The CDIC provides advice, assistance and grants to eligible businesses to be better positioned to support the Department of Defence. It also facilitates access to Defence’s innovation programs for Australian industry, academia and research organisations, working closely with the Defence Innovation Hub and Next Generation Technologies Fund.  The CDIC also has a major focus on supporting Defence major capital acquisition programs including the continuous shipbuilding programs and the F-35 Joint Strike Fighter Programs to maximise Australian industry involvement. |
| **Department of Education, Skills and Employment** |
| **Program**   * Program 4.1 - Employment Services |
| **Contribution to Outcome 1 made by linked programs**  The Department of Education, Skills and Employment works with the Department of Industry, Science, Energy and Resources to create policies that help Australians participate in education, training and the workforce and meet employer needs for skilled workers. Like the Department of Industry, Science, Energy and Resources, the Department of Education, Skills and Employment works to assist employees in structurally transitioning industries. The departments work closely together to ensure there is a whole of government response to structural adjustment. |
| **Department of Foreign Affairs and Trade** |
| **Program**   * Program 1.1 - Foreign Affairs and Trade Operations |
| **Contribution to Outcome 1 made by linked programs**  The Department of Foreign Affairs and Trade contributes to supporting science and commercialisation, growing business investment and improving business capability through its role in science diplomacy, collaboration on the Global Innovation Strategy with the Department of Industry, Science, Energy and Resources, advancement of Australia’s trade and investment interests, and as the lead in the conciliation process between Australia and Timor-Leste on maritime boundaries in the Timor Sea. |
| **Australian Trade and Investment Commission** |
| **Programs**   * Program 1.1 - Promotion of Australia’s export and other international economic interests * Program 1.2 - Programs to promote Australia’s exports and other international economic interests |
| **Contribution to Outcome 1 made by linked programs**  Australian Trade and Investment Commission contributes to growing business investment and improving business capability by promoting Australia’s exports and other international economic interests through the provision of information, advice and services to businesses, associations, institutions and government. It works with the Department of Industry, Science, Energy and Resources on the Government’s National Innovation and Science Agenda, including the Global Innovation Strategy, to help businesses build their global networks, and identify and capitalise on opportunities in the global marketplace. Australian Trade and Investment Commission also supports implementation of the White Paper on Developing Northern Australia. |
| **Department of Health** |
| **Program**   * Program 1.1 - Health Policy Research and Analysis |
| **Contribution to Outcome 1 made by linked programs**  The Department of Health contributes to supporting science and commercialisation and growing business investment and improving business capability, including through the Biomedical Translation Fund—a Health portfolio measure under the National Innovation and Science Agenda, administered by the Department of Industry, Science, Energy and Resources. |
| **Department of Home Affairs** |
| **Programs**   * Program 2.2 - Migration * Program 3.1 - Border Revenue Collection * Program 3.2 - Trade Facilitation and Industry Engagement |
| **Contribution to Outcome 1 made by linked programs**  The Department of Home Affairs contributes to growing business investment and improving business capability through its contribution to Australia’s anti-dumping system in coordination with the Anti-Dumping Commission and provision of tariff and duty credits and concessions. The Department of Home Affairs is also working with the Department of Industry, Science, Energy and Resources on the Significant Investor Visa Complying Investment Framework that encourages the expansion of Australia’s venture capital fund capacity, attracting investment into innovative early stage companies, particularly from new sources of foreign investment. The Department of Industry, Science, Energy and Resources will continue to work with the Department of Home Affairs regarding employer sponsored permanent skilled migration. |
| **Department of Infrastructure, Transport, Regional Development and Communications** |
| **Program**   * Program 3.1 - Regional Development |
| **Contribution to Outcome 1 made by linked programs**  The Department of Infrastructure, Regional Development and Cities contributes to supporting science and commercialisation, growing business investment and improving business capability by collaborating with the Department of Industry, Science, Energy and Resources on developing northern Australia. |
| **Department of the Treasury** |
| **Programs**   * Program 1.4 - General Revenue Assistance * Program 1.9 - National Partnership Payments to the States |
| **Contribution to Outcome 1 made by linked programs**  The Department of the Treasury provides advice in respect of incentives and concessions delivered through the tax system, including the Research and Development (R&D) Tax Incentive, the early stage venture capital limited partnerships tax concessions, Venture Capital Limited Partnerships tax concessions, Pooled Development Funds tax concessions and tax incentives for early stage investors (‘angel investors’). The Treasury continues to provide general revenue assistance through royalty payments collected from offshore oil and gas projects in Western Australia and a uranium project in the Northern Territory. The Treasury also provides specific purpose payments that support a pilot hydrogen energy supply chain project in Victoria and for the environmental management of the former Rum Jungle mine site in the Northern Territory. |
| **Australian Competition and Consumer Commission** |
| **Program**   * Program 1.1 - Australian Competition and Consumer Commission |
| **Contribution to Outcome 1 made by linked programs**  The Australian Competition and Consumer Commission contributes to growing business investment and improving business capability by achieving compliance with the Competition and Consumer Act 2010 and associated legislation in order to protect, strengthen and supplement the way competition works in Australian markets and industries to improve the efficiency of the economy and the welfare of Australians. |
| **Australian Taxation Office** |
| **Programs**   * Program 1.1 - Australian Taxation Office * Program 1.7 - Fuel Tax Credit Scheme * Program 1.10 - Research and Development Tax Incentive |
| **Contribution to Outcome 1 made by linked programs**  The Australian Taxation Office contributes to supporting science and commercialisation, growing business investment and improving business capability through taxation benefits including the Research and Development (R&D) Tax Incentive, tax incentives for early stage investors (‘angel investors’), the Fuel Tax Credit Scheme, the Early Stage Venture Capital Limited Partnerships tax concessions, Venture Capital Limited Partnerships tax concessions, Pooled Development Funds tax concessions and Australian Venture Capital Fund of Funds tax concessions. |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** Enabling growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation | | | | | |
|  | 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: Supporting Science and Commercialisation** | | |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 185,204 | 238,074 | 228,760 | 255,887 | 232,018 |
| **Administered total** | **185,204** | **238,074** | **228,760** | **255,887** | **232,018** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 175,048 | 173,998 | 167,011 | 162,760 | 160,808 |
| s74 External Revenue (a) | 33,724 | 44,562 | 34,836 | 31,273 | 30,664 |
| Special accounts | 3,159 | 2,913 | 651 | 166 | 426 |
| Expenses not requiring appropriation in the Budget year (b) | 10,960 | 16,725 | 16,023 | 16,555 | 16,837 |
| **Departmental total** | **222,891** | **238,198** | **218,522** | **210,754** | **208,735** |
| **Total expenses for program 1.1** | **408,095** | **476,272** | **447,282** | **466,641** | **440,753** |
| **Program 1.2: Growing Business Investment and Improving Business Capability** | | | | |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 172,876 | 185,858 | 158,052 | 157,056 | 155,987 |
| Special accounts | 18,015 | 23,395 | 15,269 | 15,665 | 15,860 |
| Expenses not requiring appropriation in the Budget year (c) | 11,725 | 142,409 | 381,144 | 443,822 | 569,408 |
| **Administered total** | **202,617** | **351,662** | **554,465** | **616,543** | **741,255** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 222,789 | 221,451 | 212,560 | 207,149 | 204,664 |
| s74 External Revenue (a) | 42,921 | 56,716 | 44,337 | 39,802 | 39,028 |
| Special accounts | 5,674 | 8,230 | 6,671 | 6,408 | 5,256 |
| Expenses not requiring appropriation in the Budget year (b) | 13,948 | 21,287 | 20,394 | 21,071 | 21,429 |
| **Departmental total** | **285,332** | **307,684** | **283,961** | **274,430** | **270,377** |
| **Total expenses for program 1.2** | **487,949** | **659,346** | **838,426** | **890,973** | **1,011,632** |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 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 |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 358,080 | 423,932 | 386,812 | 412,943 | 388,005 |
| Special accounts | 18,015 | 23,395 | 15,269 | 15,665 | 15,860 |
| Expenses not requiring appropriation in the Budget year (c) | 11,725 | 142,409 | 381,144 | 443,822 | 569,408 |
| **Administered total** | **387,821** | **589,736** | **783,225** | **872,430** | **973,273** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 397,837 | 395,449 | 379,571 | 369,909 | 365,472 |
| s74 External Revenue (a) | 76,645 | 101,278 | 79,173 | 71,075 | 69,692 |
| Special accounts | 8,833 | 11,143 | 7,322 | 6,574 | 5,682 |
| Expenses not requiring appropriation in the Budget year (b) | 24,908 | 38,012 | 36,417 | 37,626 | 38,266 |
| **Departmental total** | **508,223** | **545,882** | **502,483** | **485,184** | **479,112** |
| **Total expenses for Outcome 1** | **896,044** | **1,135,618** | **1,285,708** | **1,357,614** | **1,452,385** |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Movement of administered funds between years (d)** | 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 |
| **Outcome 1:** |  |  |  |  |  |
| **Program 1.1** |  |  |  |  |  |
| Australia-India Strategic Research Fund | (1,800) | (200) | 100 | 1,900 | **-** |
| Square Kilometre Array Radio Telescope Project | (4,000) | - | 4,000 | - | - |
| Business Research and Innovation Initiative | (908) | - | 908 | - | - |
| **Program 1.2** |  |  |  |  |  |
| Empowering Businesses to Go Digital | (1,000) | (1,000) | 1,500 | 500 | - |
| SME Export Hubs | (1,241) | - | 741 | 500 | - |
| Advanced Manufacturing Growth Fund | (5,330) | 5,330 | - | - | - |
| Encouraging Innovation in Advanced Manufacturing | (3,042) | 1,842 | 1,200 | - | - |
| Radioactive Waste Management | (5,000) | 2,500 | 2,500 | - | - |
| **Total movement of administered funds** | **(22,321)** | **8,472** | **10,949** | **2,900** | **-** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | 2,271 | 2,473 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses and audit fees.
3. Expenses not requiring appropriation relate to depreciation and amortisation expenses for the National Offshore Petroleum Titles Administrator, the expenses associated with the concessional loans proposed under the Northern Australia Infrastructure Facility and to PSMA Australia Limited.
4. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Program components of Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program 1.1: Supporting Science and Commercialisation** | | | | | |
|  | 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 |
| *Sub-program 1.1.1: Science awareness, infrastructure and international engagement* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Australia-India Strategic Research Fund | 1,304 | 1,910 | 3,780 | 4,580 | - |
| Square Kilometre Array Radio Telescope Project | 16,643 | 42,800 | 33,800 | 50,600 | 38,070 |
| **Total annual administered expenses** | **17,947** | **44,710** | **37,580** | **55,180** | **38,070** |
| **Total expenses for sub-program 1.1.1** | **17,947** | **44,710** | **37,580** | **55,180** | **38,070** |
| *Sub-program 1.1.2: Business research, development and commercialisation* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Business Research and Innovation Initiative | 2,652 | 9,214 | 4,376 | 9,222 | 3,475 |
| Cooperative Research Centres Program | 164,605 | 184,150 | 186,804 | 191,485 | 190,473 |
| **Total annual administered expenses** | **167,257** | **193,364** | **191,180** | **200,707** | **193,948** |
| **Total expenses for sub-program 1.1.2** | **167,257** | **193,364** | **191,180** | **200,707** | **193,948** |
| **Total program 1.1 expenses** | **185,204** | **238,074** | **228,760** | **255,887** | **232,018** |

Table 2.1.2: Program components of Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program 1.2: Growing Business Investment and Improving Business Capability** | | | | | |
|  | 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 |
| *Sub-program 1.2.1: Competitive Marketplace* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Manufacturing Modernisation Fund (a) | - | 10,000 | 20,000 | 20,000 | - |
| Support for Industry Service Organisations program | 4,043 | 4,056 | 4,075 | 4,131 | 4,195 |
| **Total annual administered expenses** | ***4,043*** | **14,056** | ***24,075*** | ***24,131*** | ***4,195*** |
| **Expenses not requiring appropriation in the Budget year** |  |  |  |  |  |
| PSMA Australia Limited (b) | 270 | 151 | *-* | *-* | *-* |
| **Total expenses not requiring appropriation in the Budget year** | **270** | **151** | ***-*** | ***-*** | ***-*** |
| **Total expenses for sub-program 1.2.1** | **4,313** | **14,207** | **24,075** | **24,131** | **4,195** |
| *Sub-program 1.2.2: Business and market development* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Australian Made Export Campaign (a) | - | 1,000 | 1,500 | 1,500 | 1,000 |
| Empowering Businesses to Go Digital | - | 1,000 | 1,500 | 500 | - |
| Entrepreneurs' Programme (a) | 124,096 | 117,550 | 111,782 | 112,819 | 114,036 |
| Growing Australia's Space Industry | - | - | 3,400 | 8,500 | 33,500 |
| SME Export Hubs | 1,259 | 4,700 | 6,589 | 6,600 | - |
| Thermochemical Conversion Technology Trial Facility (c) | 4,515 | 5,000 | nfp | nfp | nfp |
| **Total annual administered expenses** | ***129,870*** | **129,250** | **124,771** | **129,919** | **148,536** |
| **Total expenses for sub-program 1.2.2** | **129,870** | **129,250** | **124,771** | **129,919** | **148,536** |
| *Sub-program 1.2.3: Economic transition* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Advanced Manufacturing Growth Fund | 19,669 | 19,571 | - | - | - |
| Encouraging Innovation in Advanced Manufacturing | 8,122 | 6,092 | 3,700 | - | - |
| Ferretti International Whyalla Feasibility Study | - | 600 | - | - | - |
| **Total annual administered expenses** | **27,791** | **26,263** | **3,700** | **-** | **-** |
| **Special account expenses:** |  |  |  |  |  |
| Services for Other Entities and Trust Moneys Special Account | 1,220 | 8,658 | - | - | - |
| **Total special account expenses** | ***1,220*** | **8,658** | **-** | **-** | **-** |
| **Total expenses for sub-program 1.2.3** | **29,011** | **34,921** | **3,700** | **-** | **-** |

Table 2.1.2: Program components of Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program 1.2: Growing Business Investment and Improving Business Capability** | | | | | |
|  | 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 |
| *Sub-program 1.2.4: Resources* | | | | | |
| **Annual administered expenses:** |  |  |  |  |  |
| Critical Minerals Facilitation Office | - | 500 | 1,000 | 1,000 | 1,000 |
| Radioactive Waste Management | 11,172 | 15,789 | 4,506 | 2,006 | 2,256 |
| **Total annual administered expenses** | ***11,172*** | **16,289** | **5,506** | **3,006** | **3,256** |
| **Special account expenses:** |  |  |  |  |  |
| National Offshore Petroleum Titles Administrator | 16,795 | 14,737 | 15,269 | 15,665 | 15,860 |
| **Total special account expenses** | ***16,795*** | **14,737** | **15,269** | **15,665** | **15,860** |
| **Expenses not requiring appropriation in the Budget year** |  |  |  |  |  |
| National Offshore Petroleum Titles Administrator (d) | 2,049 | 2,771 | 2,339 | 2,639 | 2,787 |
| **Total expenses not requiring appropriation in the Budget year** | ***2,049*** | **2,771** | **2,339** | **2,639** | **2,787** |
| **Total expenses for sub-program 1.2.4** | **30,016** | **33,797** | **23,114** | **21,310** | **21,903** |
| *Sub-program 1.2.5: Northern Australia development* | | | | | |
| **Expenses not requiring appropriation in the budget year** |  |  |  |  |  |
| Northern Australia Infrastructure Facility (b) | 9,406 | 139,487 | 378,805 | 441,183 | 566,621 |
| **Total expenses not requiring appropriation in the budget year** | **9,406** | **139,487** | **378,805** | **441,183** | **566,621** |
| **Total expenses for sub-program 1.2.5** | **9,406** | **139,487** | **378,805** | **441,183** | **566,621** |
| **Total program 1.2 expenses** | **202,617** | **351,662** | **554,465** | **616,543** | **741,255** |

1. Election Commitment. The Election Commitment for the Incubator Support Initiative - Expansion is a component of the Entrepreneurs' Programme.
2. Expenses not requiring appropriation relate to the expenses associated with the concessional loans proposed under the Northern Australia Infrastructure Facility and to PSMA Australia Limited.
3. The financial impact is not for publication (nfp) due to commercial-in-confidence considerations.
4. Expenses not requiring appropriation relate to depreciation and amortisation expenses for the National Offshore Petroleum Titles Administrator.

##### Table 2.1.3: Performance criteria for Outcome 1

Outcome 1 has two associated programs. Performance criteria for the programs have changed since the 2019-20 Budget. Refer to the Department of Industry, Innovation and Science 2019-20 Corporate Plan for current performance criteria (pp. 16-23).

### 2.2 Budgeted expenses and performance for outcome 2

|  |
| --- |
| Outcome 2: Reduce Australia’s greenhouse gas emissions, contribute to effective global action on climate change, and support technological innovation in clean and renewable energy, through developing and implementing a national response to climate change |

#### Linked programs

|  |
| --- |
| **Portfolio Agencies**  **Australian Renewable Energy Agency**  **Clean Energy Finance Corporation**  **Clean Energy Regulator**  **Climate Change Authority** |
| **Programs**  Australian Renewable Energy Agency   * Program 1.1 – Australian Renewable Energy Agency   Clean Energy Finance Corporation   * Program 1.1 – Clean Energy Finance Corporation   Clean Energy Regulator   * Program 1.1 – Clean Energy Regulator   Climate Change Authority   * Program 1.1 – Reviewing Climate Change Mitigation Policies |
| **Contribution to Outcome 2 made by linked programs**  The portfolio agencies’ programs contribute to reducing Australia’s greenhouse gas emissions, contributing to effective global action on climate change, and supporting technological innovation in clean and renewable energy, through developing and implementing a national response to climate change. |
| **Australian Taxation Office** |
| **Program**   * Program 1.1 – Australian Taxation Office |
| **Contribution to Outcome 2 made by linked programs**  The Department of Industry, Science, Energy and Resources shares information on Emissions Reduction Fund tree planting projects with the Australian Taxation Office which administers the Carbon Sink Forest Tax measure, a tax deduction available to these projects. |
| **Bureau of Meteorology** |
| **Program**   * Program 1.1 – Bureau of Meteorology |
| **Contribution to Outcome 2 made by linked programs**  The Bureau of Meteorology works collaboratively with the Department of Industry, Science, Energy and Resources to provide weather and climate information and to engage with other climate science providers to identify priority investment areas and research needs. |
| **Department of Agriculture, Water and the Environment** |
| **Program**   * Program 1.11 – Drought Programs |
| **Contribution to Outcome 2 made by linked programs**  The Department of Agriculture, Water and the Environment is responsible for drought policies and programs. Drought is a recurring part of the Australian landscape and our farmers have learnt to manage for and adapt to a variable climate. Drought will continue to be one of the biggest challenges regional communities and farmers face with impacts on agricultural output, productivity and on-farm incomes. The Department of Industry, Science, Energy and Resources works with the Department of Agriculture, Water and the Environment and the Department of the Prime Minister and Cabinet to provide input on policies and programs including the Joint Agency Drought Taskforce’s national drought strategy. |
| **Department of Foreign Affairs and Trade** |
| **Program**   * Program 1.1 – Foreign Affairs and Trade Operations |
| **Contribution to Outcome 2 made by linked programs**  The Department of Foreign Affairs and Trade leads for the Government on international climate change negotiations under the United Nations Framework Convention on Climate Change. The Department of Industry, Science, Energy and Resources works with the Department of Foreign Affairs and Trade in formulating advice to Government on these matters and representing Australia at United Nations Framework Convention on Climate Change meetings. The Department of Industry, Science, Energy and Resources also delivers a number of Australian Government funded projects that support climate change capacity development projects in developing countries. |
| **Department of Home Affairs** |
| **Program**   * Program 1.2 – National Security and Criminal Justice |
| **Contribution to Outcome 2 made by linked programs**  The Department of Home Affairs provides joint secretariat with the Department of Industry, Science, Energy and Resources for the Australian Government Disaster and Climate Resilience Reference Group. The Group is a senior forum to progress policy on disaster and climate resilience. |
| **Department of Infrastructure, Transport, Regional Development and Communications** |
| **Programs**   * Program 2.2 – Surface Transport * Program 2.4 – Air Transport |
| **Contribution to Outcome 2 made by linked programs**  The Department of Infrastructure, Transport, Regional Development and Communications and the Department of Industry, Science, Energy and Resources work together to support the Ministerial Forum on Vehicle Emissions. In 2019-20, the Departments will support the Ministerial Forum on Vehicle Emissions to develop a national strategy for electric vehicles. The Department of Infrastructure, Transport, Regional Development and Communications leads participation and negotiations in the International Civil Aviation Organization's Carbon Offsetting and Reduction Scheme for International Aviation assessing measures and the frameworks for reducing aviation emissions. This work includes linkages to carbon markets and standards for carbon unit eligibility. |
| **Great Barrier Reef Marine Park Authority** |
| **Program**   * Program 1.1 – Improving the outlook for the Great Barrier Reef |
| **Contribution to Outcome 2 made by linked programs**  Climate change is the most significant threat to the Great Barrier Reef. The Department of Industry, Science, Energy and Resources is responsible for policy to support an effective global response to climate change. |

##### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:** Reduce Australia’s greenhouse gas emissions, contribute to effective global action on climate change, and support technological innovation in clean and renewable energy, through developing and implementing a national response to climate change | | | | | |
|  | 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 2.1: Reducing Australia's Greenhouse Gas Emissions** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Hydrogen Strategy and Implementation | - | 450 | 1,396 | 603 | 521 |
| **Administered total** | **-** | **450** | **1,396** | **603** | **521** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 15,681 | 33,466 | 31,724 | 31,795 |
| Expenses not requiring appropriation in the Budget year (b) | - | 84 | 811 | 320 | 84 |
| **Departmental total** | **-** | **15,765** | **34,277** | **32,044** | **31,879** |
| **Total expenses for Program 2.1** | **-** | **16,215** | **35,673** | **32,647** | **32,400** |
| **Program 2.2: Adapting to Climate Change** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Implementing the Finkel Review | - | 1,374 | 1,950 | - | - |
| **Administered total** | **-** | **1,374** | **1,950** | **-** | **-** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 797 | 1,702 | 1,613 | 1,617 |
| Expenses not requiring appropriation in the Budget year (b) | - | 5 | 5 | 5 | 5 |
| **Departmental total** | **-** | **802** | **1,707** | **1,618** | **1,622** |
| **Total expenses for Program 2.2** | **-** | **2,176** | **3,657** | **1,618** | **1,622** |

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 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 2.3: Renewable Energy Technology Development** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | - | 1,925 | 7,276 | 7,677 | 7,408 |
| *Less payments to corporate entities* | *-* | *(1,925)* | *(7,276)* | *(7,677)* | *(7,408)* |
| Special appropriations |  |  |  |  |  |
| *Australian Renewable Energy Agency Act 2011* | - | 164,022 | 235,900 | 197,324 | - |
| *Less payments to corporate entities* | *-* | *(164,022)* | *(235,900)* | *(197,324)* | *-* |
| Payments to corporate entities | *-* | 165,947 | 243,176 | 205,001 | 7,408 |
| **Administered total** | **-** | **165,947** | **243,176** | **205,001** | **7,408** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 1,653 | 3,527 | 3,343 | 3,351 |
| **Departmental total** | **-** | **1,653** | **3,527** | **3,343** | **3,351** |
| **Total expenses for Program 2.3** | **-** | **167,600** | **246,703** | **208,344** | **10,759** |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | - | 1,824 | 3,346 | 603 | 521 |
| Payments to corporate entities | - | 165,947 | 243,176 | 205,001 | 7,408 |
| **Administered total** | **-** | **167,771** | **246,522** | **205,604** | **7,929** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 18,131 | 38,695 | 36,681 | 36,762 |
| Expenses not requiring appropriation in the Budget year (b) | - | 89 | 816 | 325 | 89 |
| **Departmental total** | **-** | **18,220** | **39,511** | **37,006** | **36,851** |
| **Total expenses for Outcome 2** | **-** | **185,991** | **286,033** | **242,610** | **44,780** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | - | 126 |  |  |  |

1. Includes estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation comprise depreciation/amortisation expenses, audit fees and an approved operating loss.

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: Performance criteria for Outcome 2

Outcome 2 has three associated programs. These programs were transferred to the Department of Industry, Science, Energy and Resources from the former Department of the Environment and Energy, as a result of the Administrative Arrangements Order released on 5 December 2019. There have been no changes to performance criteria for the programs since the 2019-20 Budget. Refer to Table 2.2.2 of the 2019-20 Environment and Energy Portfolio Budget Statements for current performance information.

### 2.3 Budgeted expenses and performance for outcome 3

|  |
| --- |
| Outcome 3: Support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity |

#### Linked programs

|  |
| --- |
| **Portfolio Agencies**  **Australian Renewable Energy Agency**  **Clean Energy Finance Corporation**  **Clean Energy Regulator**  **Climate Change Authority** |
| **Programs**  Australian Renewable Energy Agency   * Program 1.1 – Australian Renewable Energy Agency   Clean Energy Finance Corporation   * Program 1.1 – Clean Energy Finance Corporation   Clean Energy Regulator   * Program 1.1 – Clean Energy Regulator   Climate Change Authority   * Program 1.1 – Reviewing Climate Change Mitigation Policies |
| **Contribution to Outcome 3 made by linked programs**  The portfolio agencies’ programs contribute to supporting the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity. |
| **Australian Competition and Consumer Commission** |
| **Program**   * Program 1.1 – Australian Competition and Consumer Commission |
| **Contribution to Outcome 3 made by linked programs**  The Department of Industry, Science, Energy and Resources works with the Australian Energy Regulator by promoting efficient investment in, and efficient operation and use of, energy services for the long term interests of end users of energy with respect to price, quality, safety, reliability and security. This includes through the development of consumer services such as the Australian Government energy comparator website, Energy Made Easy. The Department of Industry, Science, Energy and Resources facilitates the work streams of the Council of Australian Government Energy Council in developing electricity gas and retail rules which the Australian Energy Regulator is responsible for enforcing. The Australian Competition and Consumer Commission contributes to affordable, reliable, secure and competitive operations of energy markets by monitoring fuel prices though quarterly public reporting. |
| **Department of Foreign Affairs and Trade** |
| **Program**   * Program 1.1 – Foreign Affairs and Trade Operations |
| **Contribution to Outcome 3 made by linked programs**  Department of Foreign Affairs and Trade provides diplomatic support to the Department of Industry, Science, Energy and Resources on matters relating to compliance with the International Energy Agency treaty. |
| **Department of Home Affairs** |
| **Programs**   * Program 1.2 – Border Management * Program 1.7 – National Security and Criminal Justice |
| **Contribution to Outcome 3 made by linked programs**  The Department of Industry, Science, Energy and Resources and the Department of Home Affairs work together to ensure the reliable, sustainable and secure operations of energy markets through the implementation and enforcement of the Australian Domestic Gas Security Mechanism. The Department of Home Affairs hosts sector group meetings, contributing to the reliable, sustainable and secure operations of energy markets by helping manage the risks to Australia’s critical energy infrastructure. |
| **Department of Infrastructure, Transport, Regional Development and Communications** |
| **Program**   * Program 3.1 – Regional Development |
| **Contribution to Outcome 3 made by linked programs**  The Department of Industry, Science, Energy and Resources will work with the Department of Infrastructure, Transport, Regional Development and Communications to ensure that accelerated gas exploration and development in the Beetaloo sub-basin in the Northern Territory includes economic opportunities for local Aboriginal communities. |
| **Department of the Treasury** |
| **Program**   * Program 1.1 – Department of the Treasury |
| **Contribution to Outcome 3 made by linked programs**  In response to the Productivity Commission’s Inquiry into Data Availability and Use, the Treasury supports the reliable, sustainable and secure operations of energy markets through the development and implementation of a consumer data right, creating legal and governance frameworks to support consumer access to energy data, which will promote new energy services, competition and innovation. |
| **Infrastructure and Project Financing Agency** |
| **Program**   * Program 1.1 – Infrastructure and Project Financing Agency |
| **Contribution to Outcome 3 made by linked programs**  The Department of Industry, Science, Energy and Resources will work with the Infrastructure and Project Financing Agency to develop and administer the Underwriting New Generation Investments program. |

##### Budgeted expenses for Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 3:** Support the affordable, reliable, secure and competitive operation of energy markets for the long term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance and productivity | | | | | |
|  | 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 3.1: Energy** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No.1 and Bill No. 3) |  |  |  |  |  |
| Biofuels - Monitoring, Compliance and Enforcement of Fuel Quality | - | - | 100 | 100 | 100 |
| Business Electricity Advice and Support | - | 2,442 | 3,180 | 3,671 | - |
| Energy Efficiency Programs | - | 620 | 620 | 620 | 620 |
| Energy Efficient Communities Program | - | 5,000 | 33,069 | 1,920 | - |
| Energy Use Data Model for Better Forecasting | - | 2,295 | 2,500 | 2,500 | - |
| GEMS National Legislative Framework | - | 4,402 | 5,832 | 5,832 | 5,832 |
| International Energy Agency Compliance - Collective Action Response | - | 3,523 | 9,781 | - | - |
| Micro-grids - regional and remote communities | - | 5,947 | 12,883 | 18,036 | 6,442 |
| Powering Forward Campaign | - | 1,099 | - | - | - |
| Supporting Reliable Energy Infrastructure | - | 345 | 4,000 | - | - |
| Expenses not requiring appropriation in  the Budget year |  |  |  |  |  |
| Interconnector Funding — delivering reliable and affordable energy | - | 74 | 1,289 | - | - |
| **Administered total** | **-** | **25,747** | **73,254** | **32,679** | **12,994** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 31,048 | 64,482 | 42,646 | 41,809 |
| Special account |  |  |  |  |  |
| Energy Special Account 2015 | - | 8,994 | - | - | - |
| Expenses not requiring appropriation in the Budget year (b) | - | 79 | 79 | 79 | 79 |
| **Departmental total** | **-** | **40,121** | **64,561** | **42,725** | **41,888** |
| **Total expenses for Program 3.1** | **-** | **65,868** | **137,815** | **75,404** | **54,882** |

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 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 |
| **Outcome 3 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No.1 and Bill No. 3) | - | 25,673 | 71,965 | 32,679 | 12,994 |
| Expenses not requiring appropriation in the Budget year (b) | - | 74 | 1,289 | - | - |
| **Administered total** | **-** | **25,747** | **73,254** | **32,679** | **12,994** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | - | 31,048 | 64,482 | 42,646 | 41,809 |
| Special account | - | 8,994 | - | - | - |
| Expenses not requiring appropriation in the Budget year (b) | - | 79 | 79 | 79 | 79 |
| **Departmental total** | **-** | **40,121** | **64,561** | **42,725** | **41,888** |
| **Total expenses for Outcome 3** | **-** | **65,868** | **137,815** | **75,404** | **54,882** |
|  |  |  |  |  |  |
| **Movement of administered funds between years (c)** | 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 |
| Outcome 3: |  |  |  |  |  |
| Business Electricity Advice and Support | (4,177) | 826 | (320) | 3,671 | - |
| International Energy Agency Compliance - Collective Agency Response | (914) | 914 | - | - | - |
| Powering Forward | (1,020) | 1,020 | - | - | - |
| Supporting Reliable Energy Infrastructure | (3,400) | (600) | 4,000 | - | - |
| **Total movement of administered funds** | **(9,511)** | **2,160** | **3,680** | **3,671** | **-** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | - | 88 |  |  |  |

1. Includes estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year comprise depreciation/amortisation expenses and audit fees.
3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds. The decrease in funds in 2018-19 was reflected in the financial statements in the Department of the Environment and Energy 2018-19 Annual Report.

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: Performance criteria for Outcome 3

Outcome 3 has one associated program. The program was transferred to the Department of Industry, Science, Energy and Resources from the former Department of the Environment and Energy, as a result of the Administrative Arrangements Order released on 5 December 2019. There have been no changes to performance criteria for the program since the 2019-20 Budget. Refer to Table 2.4.2 of the 2019-20 Environment and Energy Portfolio Budget Statements for current performance information.

### 2.4 Budgeted expenses and performance for outcome 4

|  |
| --- |
| Outcome 4: Facilitating the growth of small and family business |

##### Budgeted expenses for Outcome 4

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

Table 2.4.1 Budgeted expenses for Outcome 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 4:** Facilitating the growth of small and family business | | | | | |
|  | 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 4.1: Small Business Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No.1 and Bill No. 3) |  |  |  |  |  |
| Small Business Support | - | 15,427 | 8,783 | 7,691 | 7,691 |
| **Administered total** | **-** | **15,427** | **8,783** | **7,691** | **7,691** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | - | 7,509 | 17,672 | 16,976 | 17,470 |
| **Departmental total** | **-** | **7,509** | **17,672** | **16,976** | **17,470** |
| **Total expenses for Program 4.1** | **-** | **22,936** | **26,455** | **24,667** | **25,161** |
| **Outcome 4 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No.1 and Bill No. 3) | - | 15,427 | 8,783 | 7,691 | 7,691 |
| **Administered total** | **-** | **15,427** | **8,783** | **7,691** | **7,691** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | - | 7,509 | 17,672 | 16,976 | 17,470 |
| **Departmental total** | **-** | **7,509** | **17,672** | **16,976** | **17,470** |
| **Total expenses for Outcome 4** |  | **22,936** | **26,455** | **24,667** | **25,161** |
|  |  |  |  |  |  |
| **Movement of administered funds between years (a)** | 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 |
| Outcome 4: |  |  |  |  |  |
| Small Business Support | (207) | 207 | - | - | - |
| **Total movement of administered funds** | **(207)** | **207** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | - | 31 |  |  |  |

1. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds. The decrease in funds in 2018-19 was reflected in the financial statements in the Department of Employment, Skills, Small and Family Business Annual Report 2018-19.

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: Performance criteria for Outcome 4

Outcome 4 has one associated program. The program was transferred to the Department of Industry, Science, Energy and Resources from the former Department of Employment, Skills, Small and Family Business, as a result of the Administrative Arrangements Order released on 5 December 2019. There have been no changes to performance criteria for the program since the 2019-20 Budget. Refer to program 2.3 in Table 2.2.2 of the 2019-20 Jobs and Small Business Portfolio Budget Statements for current performance information.

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 Department of Industry, Science, Energy and Resources.

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance $'000 | Receipts $'000 | Payments $'000 | Adjustments $'000 | Closing balance $'000 |
| Australian Building Codes Board Special Account (D) | 1 |  |  |  |  |  |
| **2019-20** |  | **9,381** | **11,956** | **(13,230)** | **-** | **8,107** |
| *2018-19* |  | *9,224* | *9,831* | *(9,674)* | *-* | *9,381* |
| Clean Energy Finance Corporation Special Account (A) | 2 |  |  |  |  |  |
| **2019-20** |  | **5,679,000** | **-** | **(620,000)** | **-** | **5,059,000** |
| *2018-19* |  | *-* | *-* | *-* | *-* | *-* |
| Clean Energy Initiative Special Account (A) | 1 |  |  |  |  |  |
| **2019-20** |  | **28,078** | **-** | **(257)** | **(27,821)** | **-** |
| *2018-19* |  | *36,615* | *25,965* | *(13,502)* | *(21,000)* | *28,078* |
| Energy Special Account 2015 (D) | 3 |  |  |  |  |  |
| **2019-20** |  | **10,140** | **7,780** | **(13,300)** | **-** | **4,620** |
| *2018-19* |  | *-* | *-* | *-* | *-* | *-* |
| Innovation, Science and Technology - Donations Bequests and Sponsorship Special Account (D) | 1 |  |  |  |  |  |
| **2019-20** |  | **2,280** | **1,274** | **(2,913)** | **-** | **641** |
| *2018-19* |  | *2,055* | *3,384* | *(3,159)* | *-* | *2,280* |
| National Offshore Petroleum Titles Administrator Special Account (A) | 1 |  |  |  |  |  |
| **2019-20** |  | **3,218** | **17,500** | **(16,464)** | **-** | **4,254** |
| *2018-19* |  | *5,208* | *29,482* | *(20,358)* | *(11,114)* | *3,218* |
| Ranger Rehabilitation Special Account (A)(a) | 1 |  |  |  |  |  |
| **2019-20** |  | **75,231** | **1,362** | **-** | **-** | **76,593** |
| *2018-19* |  | *73,275* | *225,554* | *(223,598)* | *-* | *75,231* |
| Services for Other Entities and Trust Moneys Account (A) | 1 |  |  |  |  |  |
| **2019-20** |  | **14,534** | **-** | **(8,658)** | **(4,237)** | **1,639** |
| *2018-19* |  | *17,029* | *95* | *(2,590)* | *-* | *14,534* |
| **Total special accounts  2019-20 Budget estimate** |  | **5,821,862** | **39,872** | **(674,822)** | **(32,058)** | **5,154,854** |
| *Total special accounts 2018-19 actual* |  | *143,406* | *294,311* | *(272,881)* | *(32,114)* | *132,722* |

(A) = Administered

(D) = Departmental

1. This special account is held in trust for the benefit of the Traditional Aboriginal Owners of the Ranger Project Area. This balance does not form part of the financial statements.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

**Budgeted Departmental Income Statement**

The statement shows the estimated net cost of services for the department.

The budgeted net cost of services to the department for delivering its programs in 2019-20 is $498.9 million.

**Expenses**

Total departmental expenses budgeted for in 2019-20 are $611.7 million, comprising $334.1 million for employee expenses, $205.0 million for suppliers, $61.0 million for depreciation and amortisation, $6.1 million for grants and $5.4 million for finance costs.

**Income**

Total departmental own-source income budgeted for in 2019-20 is $112.8 million, comprising $101.3 million from sale of goods and rendering of services and $10.7 million from other independent sources.

Revenue from Government for 2019-20 is budgeted at $461.1 million.

**Budgeted Departmental Balance Sheet**

The statement shows the estimated end of year position for departmental assets and liabilities.

**Assets**

Total departmental assets budgeted for 2019-20 are $597.1 million, comprising $470.1 million in non-financial assets and $127.0 million in financial assets.

Non-financial assets include $345.9 million for land and buildings, $60.3 million for intangibles, $51.6 million for property, plant and equipment, $2.1 million for inventories and $10.1 million in other assets. Financial assets consist of $106.0 million for receivables, $14.8 million for cash, and $6.2 million in other financial assets.

**Liabilities**

Total departmental liabilities budgeted for in 2019-20 are $430.3 million, comprising $253.2 million in interest bearing liabilities, $107.3 million in provisions and $69.9 million in payables.

**Budgeted Departmental Statement of Cash Flows**

The statement provides information on estimates of the extent and nature of cash flows by categorising the expected cash flows against operating, investing and financing activities.

**Statement of Changes in Equity – Summary of movement**

The statement shows the expected movement of equity during the budget year.

**Administered Financial Statements**

**Schedule of Budgeted Income and Expenses**

The schedule shows the estimated income and expenses for programs administered by the department on behalf of the Australian Government.

**Expenses**

Total administered expenses budgeted for in 2019-20 are $2.2 billion, represented by $1.4 billion in payments to corporate entities, $502.0 million in grants, $139.9 million in finance costs, $128.6 million in suppliers and depreciation, $39.9 million in subsidies and $7.4 million in employee benefits.

**Income**

Total administered income budgeted for in 2019-20 is $1.3 billion, represented by $1.1 billion in royalties, $109.2 million in dividends, $73.8 million in fees, $24.4 million in interest and $1.1 million in other revenue.

**Schedule of Budgeted Assets and Liabilities**

The schedule shows the estimated end of year position for assets and liabilities administered by the department on behalf of the Australian Government.

**Assets**

Total administered assets budgeted for in 2019-20 are $25.1 billion, represented by $19.5 billion in investments, $5.4 billion in cash and receivables, $98.6 million in other financial assets and $6.9 million in non-financial assets.

**Liabilities**

Total administered liabilities budgeted for in 2019-20 are $100.6 million, represented by $96.0 million in payables, $3.4 million in provisions and $1.3 million in interest bearing liabilities.

**Schedule of Budgeted Administered Cash Flows**

The schedule shows the estimated cash receipts and payments administered by the department on behalf of the Australian Government.

#### 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 | 284,630 | 334,050 | 358,736 | 349,068 | 344,726 |
| Suppliers | 182,407 | 204,997 | 192,479 | 160,000 | 158,289 |
| Grants | 7,702 | 6,104 | 5,960 | 5,800 | 5,800 |
| Depreciation and amortisation | 31,956 | 61,035 | 61,789 | 61,918 | 61,387 |
| Finance costs | 138 | 5,406 | 5,123 | 4,965 | 4,979 |
| Write-down and impairment of assets | 655 | - | - | - | - |
| Losses from asset sales | 57 | 140 | 140 | 140 | 140 |
| Other expenses | 650 | - | - | - | - |
| **Total expenses** | **508,195** | **611,732** | **624,227** | **581,891** | **575,321** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 74,598 | 101,278 | 79,173 | 71,075 | 69,692 |
| Interest | 48 | - | - | - | - |
| Rental income | 2,047 | - | - | - | - |
| Other revenue | 7,998 | 10,704 | 5,825 | 6,575 | 5,685 |
| **Total own-source revenue** | **84,691** | **111,982** | **84,998** | **77,650** | **75,377** |
| **Gains** |  |  |  |  |  |
| Other gains | 76 | 828 | 833 | 838 | 843 |
| **Total gains** | **76** | **828** | **833** | **838** | **843** |
| **Total own-source income** | **84,767** | **112,810** | **85,831** | **78,488** | **76,220** |
| **Net (cost of) / contribution by  services** | **(423,428)** | **(498,922)** | **(538,396)** | **(503,403)** | **(499,101)** |
| Revenue from Government | **397,837** | **461,131** | **500,420** | **466,212** | **461,513** |
| **Surplus/(deficit) attributable to the  Australian Government** | **(25,591)** | **(37,791)** | **(37,976)** | **(37,191)** | **(37,588)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | 722 |  |  |  |  |
| **Total other comprehensive income** | **722** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(24,869)** | **(37,791)** | **(37,976)** | **(37,191)** | **(37,588)** |

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 $'000 | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Total comprehensive income/(loss)  excluding depreciation/  amortisation expenses previously  funded through revenue  appropriations, depreciation on   ROU, principal repayments on   leased assets** | **7,086** | **(126)** | **(1,527)** | **(236)** | **-** |
| less depreciation/amortisation  expenses previously funded through  revenue appropriations (a) | 31,955 | 32,781 | 32,781 | 32,781 | 32,781 |
| less depreciation/amortisation expenses   for ROU (b) | - | 28,254 | 29,008 | 29,137 | 28,606 |
| add principal repayments on leased  assets (b) | - | 23,370 | 25,340 | 24,963 | 23,799 |
| **Total comprehensive income/(loss)  - as per the statement of  comprehensive income** | **(24,869)** | **(37,791)** | **(37,976)** | **(37,191)** | **(37,588)** |

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.

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 | 12,823 | 14,767 | 14,270 | 14,271 | 14,274 |
| Trade and other receivables | 110,559 | 106,041 | 103,415 | 101,526 | 99,874 |
| Other financial assets | 6,221 | 6,221 | 6,221 | 6,221 | 6,221 |
| ***Total financial assets*** | ***129,603*** | ***127,029*** | ***123,906*** | ***122,018*** | ***120,369*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 98,468 | 345,906 | 329,589 | 319,223 | 317,885 |
| Property, plant and equipment | 48,345 | 51,600 | 50,429 | 49,127 | 48,524 |
| Intangibles | 60,058 | 60,288 | 62,379 | 60,732 | 58,737 |
| Inventories | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 |
| Other non-financial assets | 9,729 | 10,134 | 10,134 | 10,134 | 10,134 |
| ***Total non-financial assets*** | ***218,724*** | ***470,052*** | ***454,655*** | ***441,340*** | ***437,404*** |
| Assets held for sale | - | - | - | - | - |
| **Total assets** | **348,327** | **597,081** | **578,561** | **563,358** | **557,773** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 57,317 | 50,950 | 49,354 | 47,702 | 46,053 |
| Grants | 200 | 200 | 200 | 200 | 200 |
| Other payables | 16,545 | 18,707 | 18,707 | 18,707 | 18,707 |
| ***Total payables*** | ***74,062*** | ***69,857*** | ***68,261*** | ***66,609*** | ***64,960*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | 253,152 | 240,635 | 234,740 | 238,598 |
| ***Total interest bearing liabilities*** | ***-*** | ***253,152*** | ***240,635*** | ***234,740*** | ***238,598*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 89,782 | 105,338 | 105,338 | 105,338 | 105,338 |
| Other provisions | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 |
| ***Total provisions*** | ***91,702*** | ***107,258*** | ***107,258*** | ***107,258*** | ***107,258*** |
| **Total liabilities** | **165,764** | **430,267** | **416,154** | **408,607** | **410,816** |
| **Net assets** | **182,563** | **166,814** | **162,407** | **154,751** | **146,957** |
| **EQUITY\*** |  |  |  |  |  |
| Contributed equity | 535,300 | 582,360 | 615,929 | 645,464 | 675,258 |
| Reserves | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 |
| Retained surplus / (accumulated   deficit) | (363,941) | (426,750) | (464,726) | (501,917) | (539,505) |
| **Total Equity** | **182,563** | **166,814** | **162,407** | **154,751** | **146,957** |

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 | (355,847) | 11,204 | - | 535,300 | 190,657 |
| ***Adjusted opening balance*** | ***(355,847)*** | ***11,204*** | ***-*** | ***535,300*** | ***190,657*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (37,791) | - | - | - | (37,791) |
| ***Total comprehensive income*** | ***(37,791)*** | ***-*** | ***-*** | ***-*** | ***(37,791)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian  Government | (37,791) | - | - | - | (37,791) |
| **Transactions with owners** |  |  |  |  |  |
| ***Distributions to owners*** |  |  |  |  |  |
| Restructuring | - | - | - | 13,905 | 13,905 |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 2,796 | 2,796 |
| Departmental Capital Budget (DCB) | - | - | - | 29,459 | 29,459 |
| Other | (5,000) | - | - | - | (5,000) |
| Restructuring | (28,112) | - | - | - | (28,112) |
| ***Sub-total transactions with  owners*** | ***(33,112)*** | ***-*** | ***-*** | ***46,160*** | ***13,048*** |
| **Estimated closing balance as at  30 June 2020** | **(426,750)** | **11,204** | **-** | **581,460** | **165,914** |
| **Closing balance attributable to  the Australian Government** | **(426,750)** | **11,204** | **-** | **581,460** | **165,914** |

Prepared on Australian Accounting Standards basis.

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 | 466,547 | 507,685 | 581,219 | 539,176 | 532,857 |
| Sale of goods and rendering of   services | 77,371 | 101,230 | 79,173 | 71,075 | 69,692 |
| Interest | 48 | - | - | - | - |
| Net GST received | 15,891 | 17,722 | 14,369 | 13,599 | 13,386 |
| Other | 13,285 | 7,418 | 5,825 | 6,575 | 5,685 |
| ***Total cash received*** | ***573,142*** | ***634,055*** | ***680,586*** | ***630,425*** | ***621,620*** |
| **Cash used** |  |  |  |  |  |
| Employees | 291,428 | 310,599 | 358,736 | 349,068 | 344,726 |
| Suppliers | 176,531 | 173,229 | 193,242 | 160,814 | 159,095 |
| Borrowing costs | - | - | - | - | - |
| Net GST paid | 14,204 | 17,761 | 14,369 | 13,599 | 13,386 |
| s74 External Revenue   transferred to the OPA | 78,658 | 100,278 | 78,173 | 71,075 | 69,692 |
| Other | 10,428 | 6,088 | 6,100 | 5,940 | 5,940 |
| ***Total cash used*** | ***571,249*** | ***607,955*** | ***650,620*** | ***600,496*** | ***592,839*** |
| **Net cash from / (used by) operating activities** | **1,893** | **26,100** | **29,966** | **29,929** | **28,781** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,   plant and equipment | 19 | - | - | - | - |
| ***Total cash received*** | ***19*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and   equipment and intangibles | 35,237 | 32,738 | 33,569 | 29,535 | 29,794 |
| Principal payments on lease liability | - | 23,370 | 25,340 | 24,963 | 23,799 |
| ***Total cash used*** | **35,237** | **56,108** | **58,909** | **54,498** | **53,593** |
| **Net cash from / (used by)  investing activities** | **(35,218)** | **(56,108)** | **(58,909)** | **(54,498)** | **(53,593)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 Actual  $'000 | 2019-20 Revised budget $'000 | 2020-21 Forward estimate $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 33,842 | 32,738 | 33,569 | 29,535 | 29,794 |
| Other | - | 4,620 | - | - | - |
| ***Total cash received*** | ***33,842*** | ***37,358*** | ***33,569*** | ***29,535*** | ***29,794*** |
| **Cash used** |  |  |  |  |  |
| Interest payments on lease liability | - | 5,406 | 5,123 | 4,965 | 4,979 |
| Other | 579 | - | - | - | - |
| ***Total cash used*** | ***579*** | ***5,406*** | ***5,123*** | ***4,965*** | ***4,979*** |
| **Net cash from/(used by)  financing activities** | **33,263** | **31,952** | **28,446** | **24,570** | **24,815** |
| **Net increase/(decrease) in cash  held** | **(62)** | **1,944** | **(497)** | **1** | **3** |
| Cash and cash equivalents at the  beginning of the reporting period | 12,885 | 12,823 | 14,767 | 14,270 | 14,271 |
| **Cash and cash equivalents at   the end of the reporting period** | **12,823** | **14,767** | **14,270** | **14,271** | **14,274** |

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) | 25,769 | 27,625 | 29,038 | 27,539 | 27,645 |
| Equity injections - Act No. 2 and Bill 4 | 5,445 | 2,796 | 4,531 | 1,996 | 2,149 |
| **Total new capital appropriations** | **31,214** | **30,421** | **33,569** | **29,535** | **29,794** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *31,214* | *30,421* | *33,569* | *29,535* | *29,794* |
| ***Total Items*** | **31,214** | **30,421** | **33,569** | **29,535** | **29,794** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 5,445 | 3,975 | 4,531 | 1,996 | 2,149 |
| Funded by capital appropriation - DCB (b) | 25,769 | 27,380 | 29,038 | 27,539 | 27,645 |
| Funded internally from departmental resources (c) | 3,957 | 2,249 | - | - | - |
| **TOTAL** | **35,171** | **33,604** | **33,569** | **29,535** | **29,794** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 35,171 | 33,604 | 33,569 | 29,535 | 29,794 |
| **Total cash used to acquire assets** | **35,171** | **33,604** | **33,569** | **29,535** | **29,794** |

Prepared on Australian Accounting Standards basis.

1. Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).
3. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);

- 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)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |  |  |  |  | |
| **As at 1 July 2019** |  |  |  |  |  |  |  |  | |
| Gross book value | 112,571 | 56,887 | 136,904 | 306,362 |  |  |  |  | |
| Accumulated depreciation/  amortisation and impairment | (14,103) | (8,542) | (76,846) | (99,491) |  |  |  |  | |
| **Opening net book balance** | **98,468** | **48,345** | **60,058** | **206,871** |  |  |  |  | |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |  |  |  | |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |  |  |  |  | |
| By purchase - appropriation equity (a) | 6,580 | 12,904 | 15,954 | 35,438 |  |  |  |  | |
| By purchase - appropriation equity - ROU | 275,534 | 986 | - | 276,520 |  |  |  |  | |
| **Total additions** | **282,114** | **13,890** | **15,954** | **311,958** |  |  |  |  | |
| **Other movements** |  |  |  |  |  |  |  |  | |
| Depreciation/amortisation expense | (6,706) | (10,351) | (15,724) | (32,781) |  |  |  |  | |
| Depreciation/amortisation on   ROU | (27,970) | (284) | - | (28,254) |  |  |  |  | |
| **Total other movements** | **(34,676)** | **(10,635)** | **(15,724)** | **(61,035)** |  |  |  |  | |
| **As at 30 June 2020** |  |  |  |  |  |  |  |  | |
| Gross book value | 119,151 | 69,791 | 152,858 | 341,800 |  |  |  |  | |
| Gross book value - ROU | 275,534 | 986 | - | 276,520 |  |  |  |  | |
| Accumulated depreciation/  amortisation and impairment | (20,809) | (18,893) | (92,570) | (132,272) |  |  |  |  | |
| Accumulated depreciation/amortisation and impairment - ROU | (27,970) | (284) | - | (28,254) |  |  |  |  | |
| **Closing net book balance** | **345,906** | **51,600** | **60,288** | **457,794** |  |  |  |  | |

Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*, including Collection Development and 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** |  |  |  |  |  |
| Employee benefits | 6,856 | 7,358 | 7,800 | 8,000 | 8,100 |
| Suppliers | 98,996 | 125,824 | 118,694 | 108,306 | 106,014 |
| Fees | 40 | 40 | 40 | 40 | 40 |
| Subsidies | 41,211 | 39,940 | 20,068 | - | - |
| Finance costs | 9,778 | 139,856 | 379,116 | 441,191 | 566,625 |
| Grants | 402,280 | 502,033 | 492,016 | 481,607 | 415,868 |
| Depreciation and amortisation | 2,049 | 2,771 | 2,339 | 2,639 | 2,787 |
| Impairment loss allowance on financial instruments | 1,729 | - | - | - | - |
| Write-down and impairment of assets | 454 | - | - | - | - |
| Losses from asset sales | 1 | - | - | - | - |
| Payments to corporate entities | 1,140,821 | 1,377,904 | 1,383,732 | 1,353,695 | 1,170,521 |
| **Total expenses administered on behalf of Government** | **1,704,215** | **2,195,726** | **2,403,805** | **2,395,478** | **2,269,955** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Indirect tax | 437 | 635 | 550 | 550 | 550 |
| ***Total taxation revenue*** | ***437*** | ***635*** | ***550*** | ***550*** | ***550*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees from regulatory services | 46,672 | 53,309 | 55,958 | 56,458 | 56,958 |
| Fees | 3,208 | 20,540 | 12,210 | 12,080 | 11,800 |
| Interest | 7,129 | 24,361 | 67,860 | 120,572 | 190,976 |
| Dividends | - | 109,200 | 208,600 | 242,400 | 283,400 |
| Royalties | 1,404,437 | 1,131,920 | 919,122 | 800,849 | 708,366 |
| Other non-taxation revenue | 27,220 | 1,095 | 1,490 | 2,701 | 1,428 |
| ***Total non-taxation revenue*** | ***1,488,666*** | **1,340,425** | ***1,265,240*** | ***1,235,060*** | ***1,252,928*** |
| **Total own-source income administered on behalf of Government** | **1,489,103** | **1,341,060** | **1,265,790** | **1,235,610** | **1,253,478** |
| **Net (cost of)/contribution by services** | **(215,112)** | **(854,666)** | **(1,138,015)** | **(1,159,868)** | **(1,016,477)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Items not subject to subsequent  reclassification to profit or loss** |  |  |  |  |  |
| Changes in asset revaluation reserve | (204,120) | - | - | - | - |
| **Total other comprehensive income** | **(204,120)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(419,232)** | **(854,666)** | **(1,138,015)** | **(1,159,868)** | **(1,016,477)** |

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 in special accounts | 45,830 | 5,064,893 | 4,713,254 | 4,713,354 | 4,513,754 |
| Trade and other receivables | 147,259 | 370,518 | 899,933 | 1,477,463 | 2,233,054 |
| Other investments | 3,350,646 | 19,510,132 | 20,240,025 | 20,610,185 | 21,279,130 |
| Accrued revenue | 99,834 | 98,643 | 81,273 | 66,539 | 59,030 |
| ***Total financial assets*** | ***3,643,569*** | ***25,044,186*** | ***25,934,485*** | ***26,867,541*** | ***28,084,968*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 893 | 1,621 | 1,102 | 583 | 216 |
| Property, plant and equipment | 452 | 788 | 922 | 956 | 890 |
| Intangibles | 5,379 | 4,201 | 3,747 | 3,093 | 2,239 |
| Prepayments | 296 | 327 | 327 | 327 | 327 |
| ***Total non-financial assets*** | ***7,020*** | ***6,937*** | ***6,098*** | ***4,959*** | ***3,672*** |
| **Total assets administered on behalf of Government** | **3,650,589** | **25,051,123** | **25,940,583** | **26,872,500** | **28,088,640** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 12,548 | 14,875 | 14,875 | 14,875 | 14,875 |
| Subsidies | 13,062 | 10,084 | - | - | - |
| Grants | 64,782 | 66,297 | 67,512 | 66,223 | 66,223 |
| Other payables | 9,504 | 4,705 | 3 | 3 | 3 |
| ***Total payables*** | ***99,896*** | ***95,961*** | ***82,390*** | ***81,101*** | ***81,101*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | 1,297 | 1,066 | 831 | 591 |
| ***Total interest bearing liabilities*** | ***-*** | ***1,297*** | ***1,066*** | ***831*** | ***591*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 1,826 | 1,826 | 1,826 | 1,826 | 1,826 |
| Loan commitment provision | 1,554 | 1,554 | 1,554 | 1,554 | 1,554 |
| ***Total provisions*** | ***3,380*** | ***3,380*** | ***3,380*** | ***3,380*** | ***3,380*** |
| **Total liabilities administered on  behalf of Government** | **103,276** | **100,638** | **86,836** | **85,312** | **85,072** |
| **Net assets/(liabilities)** | **3,547,313** | **24,950,485** | **25,853,747** | **26,787,188** | **28,003,568** |

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** |  |  |  |  |  |
| Sale of goods and rendering of  services | - | 1,057 | 3,696 | 3,696 | 3,696 |
| Interest | 460 | 1,333 | 1,740 | 1,759 | 1,712 |
| Dividends | - | 109,200 | 208,600 | 242,400 | 283,400 |
| Fees | 3,389 | 20,540 | 12,210 | 12,080 | 11,800 |
| Royalties | 1,411,418 | 1,133,111 | 936,492 | 815,583 | 715,875 |
| Net GST received | 44,536 | 57,756 | 52,096 | 53,948 | 46,621 |
| Other | 46,449 | 16,828 | 17,166 | 17,662 | 18,178 |
| Levy receipts | 31,497 | 37,062 | 37,062 | 37,062 | 37,062 |
| ***Total cash received*** | ***1,537,749*** | ***1,376,887*** | ***1,269,062*** | ***1,184,190*** | ***1,118,344*** |
| **Cash used** |  |  |  |  |  |
| Suppliers | 114,858 | 135,295 | 128,024 | 117,942 | 115,797 |
| Grants | 432,450 | 549,995 | 533,533 | 525,959 | 452,746 |
| Employees | 7,635 | 7,358 | 7,800 | 8,000 | 8,100 |
| Subsidies | 46,429 | 42,918 | 30,152 | - | - |
| Payments to corporate entities | 1,140,821 | 1,377,904 | 1,383,732 | 1,353,695 | 1,170,521 |
| Other | - | 4,285 | 1,652 | 8 | 4 |
| ***Total cash used*** | ***1,742,193*** | ***2,117,755*** | ***2,084,893*** | ***2,005,604*** | ***1,747,168*** |
| **Net cash from / (used by)  operating activities** | **(204,444)** | **(740,868)** | **(815,831)** | **(821,414)** | **(628,824)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sale of property,   plant and equipment | 1 | - | - | - | - |
| Repayments of advances and loans | 29,679 | - | 900 | 2,100 | 25,052 |
| ***Total cash received*** | ***29,680*** | ***-*** | ***900*** | ***2,100*** | ***25,052*** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 Actual  $'000 | 2019-20 Revised budget $'000 | 2020-21 Forward estimate $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 |
| **Cash used** |  |  |  |  |  |
| Advances and loans made | 39,090 | 294,000 | 778,000 | 902,000 | 1,158,000 |
| Investments | 10,188 | 157,996 | 281,500 | 276,000 | 276,000 |
| Purchase of property, plant,  equipment and intangibles | 2,885 | 1,500 | 1,500 | 1,500 | 1,500 |
| Corporate entity investments | 38,611 | 136,194 | 431,268 | 6,826 | 204,000 |
| ***Total cash used*** | ***90,774*** | ***589,690*** | ***1,492,268*** | ***1,186,326*** | ***1,639,500*** |
| **Net cash from / (used by)  investing activities** | **(61,094)** | **(589,690)** | **(1,491,368)** | **(1,184,226)** | **(1,614,448)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Cash received due to restructuring | - | 5,059,000 | - | - | - |
| ***Total cash received*** | ***-*** | ***5,059,000*** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | - | 227 | 231 | 235 | 240 |
| ***Total cash used*** | ***-*** | ***227*** | ***231*** | ***235*** | ***240*** |
| **Net cash from/(used by)  financing activities** | **-** | **5,058,773** | **(231)** | **(235)** | **(240)** |
| ***Net increase/(decrease) in  cash held*** | ***(265,538)*** | ***3,728,215*** | ***(2,307,430)*** | ***(2,005,875)*** | ***(2,243,512)*** |
| Cash and cash equivalents at  beginning of reporting period | 58,852 | 45,830 | 5,064,893 | 4,713,254 | 4,713,354 |
| **Cash from Official Public  Account for:** |  |  |  |  |  |
| Appropriations | 1,699,512 | 2,320,625 | 2,793,889 | 2,837,991 | 2,842,687 |
| Appropriation - Administered assets and liabilities | 14,688 | 163,573 | 281,500 | 276,000 | 276,000 |
| Equity appropriation - corporate entities | 38,611 | 136,194 | 81,268 | 6,826 | 4,000 |
| Special accounts | 9,900 | - | - | - | - |
| GST appropriations | 43,819 | 57,756 | 52,096 | 53,948 | 46,621 |
| ***Total cash from Official  Public Account*** | ***1,806,530*** | ***2,678,148*** | ***3,208,753*** | ***3,174,765*** | ***3,169,308*** |
| **Cash to Official Public Account  for:** |  |  |  |  |  |
| Appropriations | (1,475,710) | (1,329,544) | (1,200,866) | (1,114,842) | (1,078,775) |
| GST appropriations | (46,190) | (57,756) | (52,096) | (53,948) | (46,621) |
| Special accounts | (32,114) | - | - | - | - |
| ***Total cash to Official  Public Account*** | ***(1,554,014)*** | ***(1,387,300)*** | ***(1,252,962)*** | ***(1,168,790)*** | ***(1,125,396)*** |
| **Cash and cash equivalents at  end of reporting period** | **45,830** | **5,064,893** | **4,713,254** | **4,713,354** | **4,513,754** |

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (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** |  |  |  |  |  |
| Administered Assets and Liabilities  - Act 2 and Bill 4 | 9,500 | 152,139 | 281,500 | 276,000 | 276,000 |
| **Total new capital appropriations** | **9,500** | **152,139** | **281,500** | **276,000** | **276,000** |
| ***Provided for:*** |  |  |  |  |  |
| *Other Items* | *9,500* | *152,139* | *281,500* | *276,000* | *276,000* |
| ***Total Items*** | ***9,500*** | ***152,139*** | ***281,500*** | ***276,000*** | ***276,000*** |

Prepared on Australian Accounting Standards basis.

Table 3.12: Statement of administered 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 | 1,110 | 1,093 | 11,949 | 14,152 |
| Accumulated depreciation/amortisation  and impairment | (217) | (640) | (6,570) | (7,427) |
| **Opening net book balance** | **893** | **453** | **5,379** | **6,725** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or  replacement assets** |  |  |  |  |
| By purchase - other | - | 500 | 1,000 | 1,500 |
| By purchase - other - ROU | 1,156 | - | - | 1,156 |
| **Total additions** | **1,156** | **500** | **1,000** | **2,656** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (193) | (165) | (2,178) | (2,536) |
| Depreciation/amortisation on   ROU | (235) | - | - | (235) |
| **Total other movements** | **(428)** | **(165)** | **(2,178)** | **(2,771)** |
| **As at 30 June 2020** |  |  |  |  |
| Gross book value | 1,110 | 1,593 | 12,949 | 15,652 |
| Gross book value - ROU | 1,156 | - | - | 1,156 |
| Accumulated depreciation/  amortisation and impairment | (410) | (805) | (8,748) | (9,963) |
| Accumulated depreciation/amortisation and impairment - ROU | (235) | - | - | (235) |
| **Closing net book balance** | **1,621** | **788** | **4,201** | **6,610** |

Prepared on Australian Accounting Standards basis.

Australian Nuclear Science and Technology Organisation

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Australian Nuclear Science and Technology Organisation

Section 1: Entity overview and resources

### Strategic direction statement

The Australian Nuclear Science and Technology Organisation (ANSTO) is a corporate Commonwealth Entity under the *Public Governance, Performance and Accountability Act 2013*. The role and functions of ANSTO are set out in the *Australian Nuclear Science and Technology Organisation Act 1987.* There have been no changes to the functions of ANSTO since the 2019-20 Budget. The variation to ANSTO’s estimates recognises the inherent complexity of ANSTO's activities, which resulted in unbudgeted costs, and addresses the adverse impacts on forecast revenue from the temporary cessation to nuclear medicine production (from September to November 2019).

A full outline of ANSTO’s Strategic Direction can be found in the 2019-20 Industry, Innovation and Science Portfolio Budget Statement Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for ANSTO 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: ANSTO resource statement — Additional Estimates for 2019-20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Opening balance/cash reserves at 1 July** | ***7,878*** | **17,984** | **-** | **17,984** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Outcome 1 | *214,072* | 234,839 | 47,070 | 281,909 |
| Annual appropriations - other services (b) |  |  |  |  |
| Equity injection (c) | *28,461* | 22,800 | 2,394 | 25,194 |
| *Total annual appropriations* | ***242,533*** | **257,639** | **49,464** | **307,103** |
| ***Total funds from Government*** | ***242,533*** | **257,639** | **49,464** | **307,103** |
| **Funds from other sources** |  |  |  |  |
| Interest | *3,752* | 2,500 | - | 2,500 |
| Sale of goods and services | *100,897* | 101,203 | - | 101,203 |
| Other | *20,322* | 16,932 | - | 16,932 |
| ***Total funds from other sources*** | ***124,971*** | **120,635** | **-** | **120,635** |
| **Total net resourcing for ANSTO** | ***375,382*** | **396,258** | **49,464** | **445,722** |
|  |  |  |  |  |
|  |  |  | *Actual 2018-19* | 2019-20 |
| **Average staffing level (number)** |  |  | *1,275* | 1,322 |

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.

ANSTO is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Industry, Innovation and Science and then paid to ANSTO and are considered departmental for all purposes.

1. *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020.*
2. *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*.
3. Excludes $56 million subject to administrative quarantine by the Department of Finance.

### 1.3 Entity Measures

There are no new Government measures taken since the 2019-20 Budget that impact ANSTO, therefore Table 1.2 is not presented.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ANSTO 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** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 1.1 | (179) | (961) | (1,319) | (1,344) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.1 | 49,464 | - | - | - |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **49,285** | **(961)** | **(1,319)** | **(1,344)** |
| **Total net impact on appropriations  for Outcome 1** |  | **49,285** | **(961)** | **(1,319)** | **(1,344)** |

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 ANSTO through *Appropriation Bills Nos. 3* and *4*.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Improved knowledge, innovative capacity and healthcare through nuclear-based facilities, research, training, products, services and advice to Government, industry, the education sector and the Australian population | *214,072* | 234,839 | 281,909 | 47,070 | - |
| **Total departmental** | ***214,072*** | **234,839** | **281,909** | **47,070** | **-** |

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.

Table 1.5: Appropriation Bill (No. 4) 2019-20

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *28,461* | 78,800 | 81,194 | 2,394 | - |
| **Total non-operating** | ***28,461*** | **78,800** | **81,194** | **2,394** | **-** |

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.

Section 2: Revisions to outcomes and planned performance

### 2. Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2019-20 Industry, Innovation and Science Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Improved knowledge, innovative capacity and healthcare through nuclear-based facilities, research, training, products, services and advice to Government, industry, the education sector and the Australian population |

#### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2019-20 Industry, Innovation and Science Portfolio Budget Statements.

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** Improved knowledge, innovative capacity and healthcare through nuclear-based facilities, research, training, products, services and advice to Government, industry, the education sector and the Australian population | | | | | |
|  | 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: Science and Technology Solutions** | |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) | 214,072 | 281,909 | 218,789 | 224,516 | 228,046 |
| Expenses not requiring appropriation in the budget year (a) | 159,542 | 38,030 | 45,336 | 44,281 | 44,049 |
| Revenues from industry sources | 128,488 | 134,866 | 122,323 | 152,416 | 144,735 |
| **Total expenses for Program 1.1** | **502,102** | **454,805** | **386,448** | **421,213** | **416,830** |
| **Outcome 1 totals by resource type** |  |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) | 214,072 | 281,909 | 218,789 | 224,516 | 228,046 |
| Expenses not requiring appropriation in the budget year (a) | 159,542 | 38,030 | 45,336 | 44,281 | 44,049 |
| Revenues from industry sources | 128,488 | 134,866 | 122,323 | 152,416 | 144,735 |
| **Total expenses for Outcome 1** | **502,102** | **454,805** | **386,448** | **421,213** | **416,830** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | 1,275 | 1,322 |  |  |  |

1. Expenses not requiring appropriation in the budget year reflects approved operating losses due to the accounting treatment of non-cash items including ANSTO's ongoing decommissioning program, and depreciation costs for new facilities and asset revaluations.

##### Table 2.1.2: Performance criteria for Outcome 1

There have been no changes to the performance criteria since the 2019-20 Budget. Refer to pp. 92-94 of the 2019-20 Industry, Innovation and Science Portfolio Budget Statements.

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. ANSTO has no special accounts, therefore Table 3.1 is not presented.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

ANSTO’s budgeted financial statements are presented on a consolidated basis in accordance with AASB 10 (Consolidated Financial Statements). The consolidated financial statements incorporate the assets and liabilities and the results of all entities controlled by ANSTO as defined in AASB 10.

In accordance with whole of Government reporting for Public Non-Financial Corporation entities, these financial statements do not include financials for ANSTO Nuclear Medicine Pty Ltd.

##### Budgeted Departmental Income Statement

The statement shows the estimated net cost of services for the organisation. Total revenue for 2019-20 is estimated to be $416.8 million (including appropriation) compared to $343.4 million in the 2018-19 Budget. Total expenses for 2019-20 are estimated to be $454.8 million, giving a loss of $38.0 million, which is unchanged from the 2019-20 Budget. This loss, and those projected for future years, relates to ANSTO’s decommissioning program and depreciation costs for new facilities and asset revaluations.

##### Budgeted Departmental Balance Sheet

This statement shows the estimated end of year financial position of ANSTO. Financial assets increased from $176.0 million in 2018-19 to $178.1 million in 2019-20. The ANSTO Nuclear Medicine project is reflected in other investments.

##### Budgeted Departmental Statement of Cash Flows

Budgeted cash flows, as reflected in the statement of cash flows, provides information on the extent and nature of cash flows by categorising them into expected cash flows from operating, investing and financing activities.

The movements in cash flow are consistent with movements in the Income Statement and the Balance Sheet.

##### Statement of Changes in Equity – Statement of movement

The statement shows the expected movement of equity during the Budget year.

#### 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 | 155,909 | 158,240 | 159,552 | 163,479 | 168,221 |
| Suppliers | 101,435 | 186,716 | 118,977 | 140,316 | 121,025 |
| Grants | 4,331 | 2,767 | 2,767 | 2,767 | - |
| Depreciation and amortisation | 46,502 | 85,390 | 83,008 | 92,507 | 104,302 |
| Finance costs | 24,172 | 21,692 | 22,144 | 22,144 | 23,282 |
| Write-down and impairment of assets | 30,757 | - | - | - | - |
| Other expenses | 139,301 | - | - | - | - |
| **Total expenses** | **502,407** | **454,805** | **386,448** | **421,213** | **416,830** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 96,988 | 101,925 | 101,925 | 111,922 | 118,866 |
| Interest | 3,552 | 2,500 | 1,000 | 1,000 | 1,915 |
| Other | 27,948 | 30,441 | 19,398 | 39,494 | 23,954 |
| **Total own-source revenue** | **128,488** | **134,866** | **122,323** | **152,416** | **144,735** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 305 | - | - | - | - |
| Other | 496 | - | - | - | - |
| **Total gains** | **801** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **129,289** | **134,866** | **122,323** | **152,416** | **144,735** |
| **Net (cost of)/contribution by  services** | **373,118** | **319,939** | **264,125** | **268,797** | **272,095** |
| Revenue from Government | 214,072 | 281,909 | 218,789 | 224,516 | 228,046 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(159,046)** | **(38,030)** | **(45,336)** | **(44,281)** | **(44,049)** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(159,046)** | **(38,030)** | **(45,336)** | **(44,281)** | **(44,049)** |

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 $'000 | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Total comprehensive income/(loss)  excluding depreciation/  amortisation expenses previously  funded through revenue  appropriations, depreciation on   ROU, principal repayments on   leased assets** | **(159,046)** | **(38,010)** | **(45,315)** | **(44,260)** | **(44,028)** |
| less depreciation/amortisation expenses   for ROU (a) | - | 201 | 143 | 145 | 147 |
| add principal repayments on leased  assets (a) | - | 181 | 122 | 124 | 126 |
| **Total comprehensive income/(loss)  - as per the statement of  comprehensive income** | **(159,046)** | **(38,030)** | **(45,336)** | **(44,281)** | **(44,049)** |

Prepared on Australian Accounting Standards basis.

1. 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 | 17,984 | 18,440 | 11,278 | 11,279 | 11,411 |
| Trade and other receivables | 41,900 | 98,622 | 89,512 | 99,113 | 99,113 |
| Other investments | 115,886 | 60,829 | 74,029 | 53,900 | 70,011 |
| Other financial assets | 213 | 213 | 213 | 213 | 213 |
| ***Total financial assets*** | ***175,983*** | ***178,104*** | ***175,032*** | ***164,505*** | ***180,748*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 249,701 | 251,297 | 252,433 | 253,569 | 248,650 |
| Property, plant and equipment | 870,259 | 904,402 | 885,974 | 874,888 | 846,240 |
| Intangibles | 68,100 | 75,560 | 73,900 | 75,300 | 71,855 |
| Inventories | 29,488 | 32,514 | 32,514 | 32,514 | 32,514 |
| Tax assets | 1,057 | 1,057 | 1,057 | 1,057 | 1,057 |
| Other non-financial assets | 15,386 | 13,474 | 13,474 | 13,474 | 13,474 |
| ***Total non-financial assets*** | ***1,233,991*** | ***1,278,304*** | ***1,259,352*** | ***1,250,802*** | ***1,213,790*** |
| **Total assets** | **1,409,974** | **1,456,408** | **1,434,384** | **1,415,307** | **1,394,538** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 10,326 | 10,695 | 10,695 | 10,695 | 10,695 |
| Other payables | 47,300 | 33,791 | 32,153 | 32,389 | 32,389 |
| ***Total payables*** | ***57,626*** | ***44,486*** | ***42,848*** | ***43,084*** | ***43,084*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | 730 | 681 | 692 | 703 |
| ***Total interest bearing liabilities*** | ***-*** | ***730*** | ***681*** | ***692*** | ***703*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 45,932 | 45,932 | 45,932 | 45,932 | 45,932 |
| Other provisions | 611,282 | 626,962 | 645,693 | 667,824 | 691,093 |
| ***Total provisions*** | ***657,214*** | ***672,894*** | ***691,625*** | ***713,756*** | ***737,025*** |
| **Total liabilities** | **714,840** | **718,110** | **735,154** | **757,532** | **780,812** |
| **Net assets** | **695,134** | **738,298** | **699,230** | **657,775** | **613,726** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 819,675 | 900,869 | 907,137 | 909,963 | 909,963 |
| Reserves | 399,135 | 399,135 | 399,135 | 399,135 | 399,135 |
| Retained surplus / (accumulated   deficit) | (523,676) | (561,706) | (607,042) | (651,323) | (695,372) |
| ***Total parent entity interest*** | ***695,134*** | ***738,298*** | ***699,230*** | ***657,775*** | ***613,726*** |
| **Total Equity** | **695,134** | **738,298** | **699,230** | **657,775** | **613,726** |

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 | (523,676) | 389,124 | 10,011 | 819,675 | 695,134 |
| ***Adjusted opening balance*** | ***(523,676)*** | ***389,124*** | ***10,011*** | ***819,675*** | ***695,134*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (38,030) | - | - | - | (38,030) |
| ***Total comprehensive income*** | ***(38,030)*** | ***-*** | ***-*** | ***-*** | ***(38,030)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian  Government | (38,030) | - | - | - | (38,030) |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 81,194 | 81,194 |
| ***Sub-total transactions with  owners*** | ***-*** | ***-*** | ***-*** | ***81,194*** | ***81,194*** |
| **Estimated closing balance as at  30 June 2020** | **(561,706)** | **389,124** | **10,011** | **900,869** | **738,298** |
| **Closing balance attributable to  the Australian Government** | **(561,706)** | **389,124** | **10,011** | **900,869** | **738,298** |

Prepared on Australian Accounting Standards basis.

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** |  |  |  |  |  |
| Receipts from Government | 214,072 | 281,909 | 218,789 | 224,516 | 228,046 |
| Sale of goods and rendering of   services | 100,897 | 101,203 | 101,925 | 111,922 | 118,866 |
| Interest | 3,752 | 2,500 | 1,000 | 1,000 | 1,915 |
| Net GST received | 467 | - | - | - | - |
| Other | 19,855 | 16,932 | 43,760 | 30,129 | 23,954 |
| ***Total cash received*** | ***339,043*** | ***402,544*** | ***365,474*** | ***367,567*** | ***372,781*** |
| **Cash used** |  |  |  |  |  |
| Employees | 153,218 | 158,240 | 159,552 | 163,479 | 168,221 |
| Suppliers | 126,783 | 187,473 | 118,990 | 140,329 | 121,038 |
| Net GST paid | 454 | - | - | - | - |
| Other | 4,331 | 8,767 | 2,767 | 2,767 | - |
| ***Total cash used*** | ***284,786*** | ***354,480*** | ***281,309*** | ***306,575*** | ***289,259*** |
| **Net cash from / (used by) operating activities** | **54,257** | **48,064** | **84,165** | **60,992** | **83,522** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,   plant and equipment | 806 | - | - | - | - |
| Proceeds from sales of financial   instruments | 245,906 | 194,988 | 168,432 | 136,343 | 136,343 |
| Other | - | - | 8,310 | - | - |
| ***Total cash received*** | ***246,712*** | ***194,988*** | ***176,742*** | ***136,343*** | ***136,343*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and   equipment and intangibles | 96,538 | 127,678 | 89,183 | 83,822 | 67,153 |
| Purchase of financial instruments | 217,723 | 139,931 | 181,632 | 116,214 | 152,454 |
| Principal payments on lease liability | - | 181 | 122 | 124 | 126 |
| Other | - | - | 3,400 | - | - |
| ***Total cash used*** | ***314,261*** | ***267,790*** | ***274,337*** | ***200,160*** | ***219,733*** |
| **Net cash from / (used by)  investing activities** | **(67,549)** | **(72,802)** | **(97,595)** | **(63,817)** | **(83,390)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 Actual  $'000 | 2019-20 Revised budget $'000 | 2020-21 Forward estimate $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 28,461 | 25,194 | 6,268 | 2,826 | - |
| ***Total cash received*** | ***28,461*** | ***25,194*** | ***6,268*** | ***2,826*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Other | 5,063 | - | - | - | - |
| ***Total cash used*** | ***5,063*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Net cash from / (used by)  financing activities** | **23,398** | **25,194** | **6,268** | **2,826** | **-** |
| **Net increase / (decrease) in cash  held** | **10,106** | **456** | **(7,162)** | **1** | **132** |
| Cash and cash equivalents at the  beginning of the reporting period | 7,878 | 17,984 | 18,440 | 11,278 | 11,279 |
| **Cash and cash equivalents at   the end of the reporting period** | **17,984** | **18,440** | **11,278** | **11,279** | **11,411** |

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** |  |  |  |  |  |
| Equity injections - Act No. 2 and Bill 4 | 28,461 | 81,194 | 6,268 | 2,826 | - |
| **Total new capital appropriations** | **28,461** | **81,194** | **6,268** | **2,826** | **-** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *6,421* | *25,194* | *6,268* | *2,826* | *-* |
| *Other Items* | *22,040* | *56,000* | *-* | *-* | *-* |
| ***Total Items*** | ***28,461*** | ***81,194*** | ***6,268*** | ***2,826*** | ***-*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 6,421 | 25,194 | 6,268 | 2,826 | - |
| Funded internally from departmental resources (b) | 90,117 | 102,484 | 82,915 | 80,996 | 67,153 |
| **TOTAL** | **96,538** | **127,678** | **89,183** | **83,822** | **67,153** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 96,538 | 127,678 | 89,183 | 83,822 | 67,153 |
| **Total cash used to acquire assets** | **96,538** | **127,678** | **89,183** | **83,822** | **67,153** |

Prepared on Australian Accounting Standards basis.

Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.

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 No. 1/3/5 appropriations;

- donations and gifts of non-financial assets;

- own source revenue;

- internally developed assets; and

- proceeds from the sale of assets.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Asset Category** | | | | |
|  | Land   $'000 | Buildings   $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total   $'000 |
| **As at 1 July 2019** |  |  |  |  |  |
| Gross book value | 115,688 | 199,692 | 1,096,187 | 96,414 | 1,507,981 |
| Gross book value - ROU | - | 791 | - | 120 | 911 |
| Accumulated depreciation/  amortisation and impairment | - | (65,679) | (225,928) | (28,314) | (319,921) |
| **Opening net book balance** | **115,688** | **134,804** | **870,259** | **68,220** | **1,188,971** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity (a) | - | - | 25,194 | - | 25,194 |
| By purchase - appropriation ordinary  annual services (b) | - | 14,800 | 76,684 | 11,000 | 102,484 |
| **Total additions** | **-** | **14,800** | **101,878** | **11,000** | **127,678** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (13,854) | (67,735) | (3,600) | (85,189) |
| Depreciation/amortisation on   ROU | - | (141) | - | (60) | (201) |
| **Total other movements** | **-** | **(13,995)** | **(67,735)** | **(3,660)** | **(85,390)** |
| **As at 30 June 2020** |  |  |  |  |  |
| Gross book value | 115,688 | 214,492 | 1,198,065 | 107,414 | 1,635,659 |
| Gross book value - ROU | - | 791 | - | 120 | 911 |
| Accumulated depreciation/  amortisation and impairment | - | (79,533) | (293,663) | (31,914) | (405,110) |
| Accumulated depreciation/amortisation and impairment - ROU | - | (141) | - | (60) | (201) |
| **Closing net book balance** | **115,688** | **135,609** | **904,402** | **75,560** | **1,231,259** |

Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*, including Collection Development and Acquisition Budget.
2. “Appropriation ordinary annual services” refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expense.

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

ANSTO has no budgeted income and expenses administered on behalf of Government, therefore Table 3.8 is not presented.

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

ANSTO has no budgeted assets and liabilities administered on behalf of Government, therefore Table 3.9 is not presented.

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

ANSTO has no budgeted administered cash flows, therefore Table 3.10 is not presented.

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

ANSTO has no budgeted administered capital budget, therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2019-20 Budget year)

ANSTO has no budgeted administered asset movements, therefore Table 3.12 is not presented.

Clean Energy Finance Corporation

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Clean Energy Finance Corporation

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Clean Energy Finance Corporation (CEFC) is a Corporate Commonwealth Entity established under the *Clean Energy Finance Corporation Act 2012*. The CEFC seeks to mobilise capital investment in renewable energy, low-emissions technology and energy efficiency in Australia through commercial loans, equity investments and loan guarantees. This includes funding programs as directed by the Government through the *Clean Energy Finance Corporation Investment Mandate Direction 2019*. One of these funding programs is the Clean Energy Innovation Fund which is a joint arrangement between the CEFC and the Australian Renewable Energy Agency.

The Government will provide the CEFC with $1 billion to establish a Grid Reliability Fund (GRF) to facilitate investment in energy generation, transmission and storage infrastructure that is required to support the affordability, reliability and security of supply, which will ultimately put downward pressure on energy prices.

The Government has also announced a $100 million Australian Recycling Investment Fund (ARIF) and proposed $300 million Advancing Hydrogen Fund (AHF). The ARIF and AHF will use existing funds available within the CEFC.

Other changes since 2019-20 Portfolio Budget Statements include a reduction in market interest rates, resulting in a decrease to the interest revenue the CEFC expects to earn from new loans granted, and the adoption of the new Australian Accounting Standard AASB 16 for leases.

The anticipated impact of these changes, once implemented, will be a lowering of the CEFC’s estimated rate of return to approximately one per cent over the 5-Year Australian Government Bond rate for investments in the new focus areas.

A full outline of CEFC’s Strategic Direction can be found in the 2019-20 Environment and Energy Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for CEFC 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: CEFC resource statement — Additional Estimates for 2019-20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Opening balance/cash reserves at 1 July** (a) (b) | *487,754* | **326,839** | **23,922** | **350,761** |
| **Funds from Government** |  |  |  |  |
| Amounts received from related entities |  |  |  |  |
| Amounts from portfolio department (c) | *-* | - | 1,925 | 1,925 |
| Total amounts received from related entities | *-* | - | 1,925 | 1,925 |
| ***Total funds from Government*** | ***-*** | ***-*** | ***1,925*** | ***1,925*** |
| **Funds from other sources** |  |  |  |  |
| Interest | *162,454* | 150,763 | - | 150,763 |
| Dividends and other equity distributions | *14,754* | 16,009 | - | 16,009 |
| ***Total funds from other sources*** | ***177,208*** | ***166,772*** | ***-*** | ***166,772*** |
| **Total net resourcing for the CEFC** | ***664,962*** | **493,611** | **25,847** | **519,458** |
|  |  |  |  |  |
|  |  |  | *Actual 2018-19* | 2019-20 |
| **Average staffing level (number)** |  |  | *100* | 123 |

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. CEFC is not directly appropriated as it is a Corporate Commonwealth Entity as defined under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)*.*
2. CEFC does not hold the Special Account itself and therefore does not have a balance carried forward from earlier years. Under the *Clean Energy Finance Corporation Act 2012*, the CEFC is able to draw on the cumulative funds available in the CEFC Special Account, which amounted to $5.7 billion at 1 July 2019.
3. Amounts forecast to be received from the portfolio department relate to funding of the estimated expenses associated with the Grid Reliability Fund.

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Revenue measures** |  |  |  |  |  |
| Grid Reliability Fund - establishment | 1.1 |  |  |  |  |
| Departmental revenues |  | - | 2,470 | 6,190 | 11,957 |
| **Total** |  | **-** | **2,470** | **6,190** | **11,957** |
| **Total revenue measures** |  |  |  |  |  |
| Departmental |  | - | 2,470 | 6,190 | 11,957 |
| **Total** |  | **-** | **2,470** | **6,190** | **11,957** |
| **Expense measures** |  |  |  |  |  |
| Election Commitment - Australian Recycling Investment Fund (a) | 1.1 |  |  |  |  |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| Grid Reliability Fund - establishment | 1.1 |  |  |  |  |
| Departmental expenses |  | 1,925 | 24,270 | 24,532 | 9,263 |
| **Total** |  | **1,925** | **24,270** | **24,532** | **9,263** |
| Measures to Support the National Hydrogen Strategy (b) | 1.1 |  |  |  |  |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total expense measures** |  |  |  |  |  |
| Departmental |  | 1,925 | 24,270 | 24,532 | 9,263 |
| **Total** |  | **1,925** | **24,270** | **24,532** | **9,263** |

Prepared on a Government Financial Statistics (fiscal) basis.

1. This measure has no impact on a Government fiscal basis. The Government designated $100.0 million in capital funding to establish an Australian Recycling Investment Fund. The Australian Recycling Investment Fund will use existing funds available within the CEFC.
2. This measure has no impact on a Government fiscal basis. The Government designated $300.0 million in capital funding to establish the Advancing Hydrogen Fund. The Advancing Hydrogen Fund will use existing funds available within the CEFC. The lead entity for this measure was the Department of the Environment and Energy. The full measure description and package details appear in MYEFO under the Environment and Energy portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for CEFC 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** |  |  |  |  |  |
| Election Commitment - Australian Recycling Investment Fund | 1.1 | - | - | - | - |
| Grid Reliability Fund - establishment | 1.1 | 1,925 | 4,270 | 4,532 | 4,263 |
| Measures to Support the National Hydrogen Strategy | 1.1 | - | - | - | - |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **1,925** | **4,270** | **4,532** | **4,263** |
| **Total net impact on appropriations  for Outcome 1** |  | **1,925** | **4,270** | **4,532** | **4,263** |

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

CEFC is not directly appropriated as it is a Corporate Commonwealth Entity as defined under the PGPA Act*.*

### 1.5 Breakdown of additional estimates by appropriation bill

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Facilitate increased flows of finance into Australia's clean energy sector, applying commercial rigour to investing in renewable energy, low emissions and energy efficiency technologies, building industry capacity and disseminating information to industry stakeholders | - | - | 1,925 | 1,925 |  |
| **Total departmental** | **-** | **-** | **1,925** | **1,925** | **-** |

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.

Table 1.5: Appropriation Bill (No. 4) 2019-20

CEFC has not received any additional appropriation from *Appropriation Bill No. 4*, therefore Table 1.5 is not presented.

Section 2: Revisions to outcomes and planned performance

### 2. Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2019-20 Environment and Energy Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Facilitate increased flows of finance into Australia’s clean energy sector, applying commercial rigour to investing in renewable energy, low emissions and energy efficiency technologies, building industry capacity, and disseminating information to industry stakeholders |

#### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2019-20 Environment and Energy Portfolio Budget Statements.

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** Facilitate increased flows of finance into Australia's clean energy sector, applying commercial rigour to investing in renewable energy, low emissions and energy efficiency technologies, building industry capacity and disseminating information to industry stakeholders | | | | | |
|  | *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: Clean Energy Finance Corporation** | |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Payment from related entities (a) | - | 1,925 | 4,270 | 4,532 | 4,263 |
| Expenses not requiring appropriation in the budget year (b) | 43,479 | 58,032 | 79,710 | 77,670 | 65,438 |
| Revenues from other independent sources | 38,042 | 51,677 | 55,964 | 59,606 | 61,889 |
| **Total expenses for Program 1.1** | **81,521** | **111,634** | **139,944** | **141,808** | **131,590** |
| **Outcome 1 totals by resource type** |  |  |  | | |
| Revenue from Government |  |  |  |  |  |
| Payment from related entities (a) | - | 1,925 | 4,270 | 4,532 | 4,263 |
| Expenses not requiring appropriation in the budget year (b) | 43,479 | 58,032 | 79,710 | 77,670 | 65,438 |
| Revenues from other independent sources | 38,042 | 51,677 | 55,964 | 59,606 | 61,889 |
| **Total expenses for Outcome 1** | **81,521** | **111,634** | **139,944** | **141,808** | **131,590** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | 100 | 123 |  |  |  |

1. Amounts forecast to be received from the portfolio department to fund the estimated incremental operating expenses associated with the Grid Reliability Fund.
2. Expenses not requiring appropriation in the budget year are non-cash charges in relation to concessional loans, write-down and impairment of assets, depreciation and amortisation, and share of net loss from associates accounted for under the equity method.

##### Table 2.1.2: Performance criteria for Outcome 1

There have been no significant changes to the performance criteria since the 2019-20 Budget. Refer to the Clean Energy Finance Corporation 2019-20 Corporate Plan for current performance criteria (p. 12).

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. CEFC has no special accounts, therefore table 3.1 is not presented. The CEFC derives its equity from the Special Account held by the Department of Industry, Science, Energy and Resources.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The budgeted financial statements presented in the following tables differ from those presented in the 2019-20 Environment and Energy Portfolio Budget Statements as a result of:

* Actual results for 2018-19
* Adoption of the new Australian Accounting Standard for leases AASB 16
* A significant reduction in market interest rates
* Inclusion of the proposed GRF

#### 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 | 27,827 | 39,759 | 44,790 | 48,729 | 49,875 |
| Suppliers | 10,215 | 13,791 | 15,322 | 15,326 | 16,117 |
| Depreciation and amortisation | 1,031 | 3,032 | 3,176 | 3,770 | 4,755 |
| Concessional loan discount | 3,922 | 25,000 | 47,000 | 47,000 | 32,000 |
| Other financing costs | - | 52 | 122 | 83 | 160 |
| Write-down and impairment of assets | 38,526 | 30,000 | 29,534 | 26,900 | 28,683 |
| **Total expenses** | **81,521** | **111,634** | **139,944** | **141,808** | **131,590** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Unwind of concessional loan discount | 7,673 | 8,025 | 11,214 | 12,273 | 15,503 |
| Other interest income | 169,468 | 166,523 | 172,319 | 161,627 | 145,655 |
| Dividends | 14,162 | 16,759 | 18,067 | 22,495 | 25,881 |
| **Total own-source revenue** | **191,303** | **191,307** | **201,600** | **196,395** | **187,039** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 11,230 | - | - | - | - |
| Share of net profit from associates using equity method | 2,051 | - | - | - | - |
| Net fair value gains on financial assets designated at FVTPL | 95,775 | - | - | 9 | 390 |
| **Total gains** | **109,056** | **-** | **-** | **9** | **390** |
| **Total own-source income** | **300,359** | **191,307** | **201,600** | **196,404** | **187,429** |
| **Net contribution by services** | **218,838** | **79,673** | **61,656** | **54,596** | **55,839** |
| Revenue from Government | - | 1,925 | 4,270 | 4,532 | 4,263 |
| **Surplus/(deficit) attributable to the  Australian Government** | **218,838** | **81,598** | **65,926** | **59,128** | **60,102** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **218,838** | **81,598** | **65,926** | **59,128** | **60,102** |

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 $'000 | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Total comprehensive income/(loss)  excluding depreciation/  amortisation expenses previously  funded through revenue  appropriations, depreciation on   ROU, principal repayments on   leased assets** | **218,838** | **81,500** | **65,436** | **58,790** | **60,274** |
| less depreciation/amortisation expenses   for ROU (a) | - | **1,593** | 1,339 | 1,834 | 2,566 |
| add principal repayments on leased  assets (a) | - | **1,691** | 1,829 | 2,172 | 2,394 |
| **Total comprehensive income/(loss)  - as per the statement of  comprehensive income** | **218,838** | **81,598** | **65,926** | **59,128** | **60,102** |

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

Reconciliation of the impact of significant non-cash concessionality income and charges and fair value adjustments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 Estimated actual $'000 | 2019-20 Budget  $'000 | 2020-21 Forward estimate $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **218,838** | **81,598** | **65,926** | **59,128** | **60,102** |
|  |  |  |  |  |  |
| **Add** concessional loan discount | 3,922 | 25,000 | 47,000 | 47,000 | 32,000 |
| **Less** unwind of concessional loan  discount | (7,673) | (8,025) | (11,214) | (12,273) | (15,503) |
| Net non-cash concessionality impact | (3,751) | 16,975 | 35,786 | 34,727 | 16,497 |
|  |  |  |  |  |  |
| **Add** Write-down and impairment of  assets | 38,526 | 30,000 | 29,534 | 26,900 | 28,683 |
| **Less** Net fair value gains on financial   assets designated at FVTPL | (95,775) | - | - | (9) | (390) |
| Net adjustments to investment carrying values | (57,249) | 30,000 | 29,534 | 26,891 | 28,293 |
|  |  |  |  |  |  |
| **Total comprehensive income attributable   to the Australian Government after   eliminating significant non-cash   adjustments** | **157,838** | **128,573** | **131,246** | **120,746** | **104,892** |

Prepared on Australian Accounting Standards basis.

1. 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 | 350,761 | 315,381 | 384,574 | 344,542 | 321,150 |
| Advances and loans | 2,569,117 | 2,687,827 | 2,740,846 | 2,940,896 | 3,177,055 |
| Investment in shares | 488,638 | 919,923 | 1,244,715 | 1,313,870 | 1,532,593 |
| Investments in other interest bearing securities | 1,308,969 | 1,356,602 | 1,397,907 | 1,318,213 | 1,324,528 |
| Trade and other receivables | 18,218 | 18,868 | 19,371 | 19,848 | 20,149 |
| Investments accounted for under   the equity method | 153,631 | 291,869 | 370,363 | 440,363 | 504,352 |
| ***Total financial assets*** | ***4,889,334*** | ***5,590,470*** | ***6,157,776*** | ***6,377,732*** | ***6,879,827*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | - | 2,356 | 6,848 | 5,044 | 9,039 |
| Property, plant and equipment | 1,039 | 934 | 872 | 841 | 1,152 |
| Intangibles | 450 | 616 | 341 | 491 | 491 |
| Other non-financial assets | 552 | 552 | 552 | 552 | 552 |
| ***Total non-financial assets*** | ***2,041*** | ***4,458*** | ***8,613*** | ***6,928*** | ***11,234*** |
| **Total assets** | **4,891,375** | **5,594,928** | **6,166,389** | **6,384,660** | **6,891,061** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 4,327 | 3,660 | 3,660 | 3,660 | 3,660 |
| Personal benefits | 7,602 | 9,102 | 9,202 | 10,202 | 11,202 |
| Other payables | 43,697 | 41,894 | 43,327 | 43,612 | 44,744 |
| ***Total payables*** | ***55,626*** | ***54,656*** | ***56,189*** | ***57,474*** | ***59,606*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | 2,925 | 6,927 | 4,785 | 8,952 |
| Other interest bearing liabilities | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 |
| ***Total interest bearing liabilities*** | ***1,514*** | ***4,439*** | ***8,441*** | ***6,299*** | ***10,466*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 2,559 | 2,559 | 2,559 | 2,559 | 2,559 |
| Other provisions | 11,607 | 11,607 | 11,607 | 11,607 | 11,607 |
| ***Total provisions*** | ***14,166*** | ***14,166*** | ***14,166*** | ***14,166*** | ***14,166*** |
| **Total liabilities** | **71,306** | **73,261** | **78,796** | **77,939** | **84,238** |
| **Net assets** | **4,820,069** | **5,521,667** | **6,087,593** | **6,306,721** | **6,806,823** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 4,408,363 | 5,028,363 | 5,528,363 | 5,688,363 | 6,128,363 |
| Reserves | 78 | 78 | 78 | 78 | 78 |
| Retained surplus / (accumulated   deficit) | 411,628 | 493,226 | 559,152 | 618,280 | 678,382 |
| ***Total parent entity interest*** | ***4,820,069*** | ***5,521,667*** | ***6,087,593*** | ***6,306,721*** | ***6,806,823*** |
| **Total Equity** | ***4,820,069*** | ***5,521,667*** | ***6,087,593*** | ***6,306,721*** | ***6,806,823*** |

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 | 411,628 | 78 | - | 4,408,363 | 4,820,069 |
| ***Adjusted opening balance*** | ***411,628*** | ***78*** | ***-*** | ***4,408,363*** | ***4,820,069*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | 81,598 | - | - | - | 81,598 |
| ***Total comprehensive income*** | ***81,598*** | ***-*** | ***-*** | ***-*** | ***81,598*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian  Government | 81,598 | - | - | - | 81,598 |
| **Transactions with owners** |  |  |  |  |  |
| ***Distributions to owners*** |  |  |  |  |  |
| Return to CEFC Special Account held by portfolio department | - | - | - | (240,000) | (240,000) |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection   from CEFC Special Account | - | - | - | 860,000 | 860,000 |
| ***Sub-total transactions with  owners*** | **-** | **-** | **-** | **620,000** | **620,000** |
| **Estimated closing balance as at  30 June 2020** | **493,226** | **78** | **-** | **5,028,363** | **5,521,667** |
| **Closing balance attributable to  the Australian Government** | **493,226** | **78** | **-** | **5,028,363** | **5,521,667** |

Prepared on Australian Accounting Standards basis.

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** |  |  |  |  |  |
| Receipts from Government | - | 1,925 | 4,270 | 4,532 | 4,263 |
| Interest | 147,288 | 150,763 | 162,493 | 146,643 | 135,127 |
| Dividends | 14,748 | 16,009 | 17,517 | 22,172 | 25,446 |
| ***Total cash received*** | ***162,036*** | ***168,697*** | ***184,280*** | ***173,347*** | ***164,836*** |
| **Cash used** |  |  |  |  |  |
| Employees | 25,834 | 38,259 | 44,690 | 47,729 | 48,875 |
| Suppliers | 9,807 | 13,790 | 15,321 | 15,326 | 16,117 |
| Lease liability - Interest payments | - | 52 | 122 | 83 | 160 |
| ***Total cash used*** | ***35,641*** | ***52,101*** | ***60,133*** | ***63,138*** | ***65,152*** |
| **Net cash from operating activities** | **126,395** | **116,596** | **124,147** | **110,209** | **99,684** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of loans and advances | 196,818 | 463,022 | 626,687 | 596,190 | 695,221 |
| Other investing cash receipts for policy purposes | 152,790 | 148,672 | 141,859 | 342,500 | 200,000 |
| ***Total cash received*** | ***349,608*** | ***611,694*** | ***768,546*** | ***938,690*** | ***895,221*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and   equipment and intangibles | 710 | 1,500 | 1,500 | 2,055 | 2,500 |
| Advances and loans made | 682,591 | 604,718 | 727,488 | 840,300 | 954,766 |
| Other investing cash payments for policy purposes | 529,695 | 775,761 | 592,683 | 404,404 | 498,637 |
| ***Total cash used*** | ***1,212,996*** | ***1,381,979*** | ***1,321,671*** | ***1,246,759*** | ***1,455,903*** |
| **Net cash used by investing activities** | **(863,388)** | **(770,285)** | **(553,125)** | **(308,069)** | **(560,682)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 600,000 | 860,000 | 800,000 | 860,000 | 1,240,000 |
| ***Total cash received*** | ***600,000*** | ***860,000*** | ***800,000*** | ***860,000*** | ***1,240,000*** |
| **Cash used** |  |  |  |  |  |
| Lease liability - principal Payments | - | 1,691 | 1,829 | 2,172 | 2,394 |
| Return of contributed equity | - | 240,000 | 300,000 | 700,000 | 800,000 |
| ***Total cash used*** | **-** | **241,691** | **301,829** | **702,172** | **802,394** |
| **Net cash from financing activities** | **600,000** | **618,309** | **498,171** | **157,828** | **437,606** |
| **Net increase/(decrease) in cash  held** | **(136,993)** | **(35,380)** | **69,193** | **(40,032)** | **(23,392)** |
| Cash and cash equivalents at the  beginning of the reporting period | 487,754 | 350,761 | 315,381 | 384,574 | 344,542 |
| **Cash and cash equivalents at   the end of the reporting period** | **350,761** | **315,381** | **384,574** | **344,542** | **321,150** |

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 |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded internally from departmental resources (a) | 710 | 1,500 | 1,500 | 2,055 | 2,500 |
| **TOTAL** | **710** | **1,500** | **1,500** | **2,055** | **2,500** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 710 | 1,500 | 1,500 | 2,055 | 2,500 |
| **Total cash used to acquire assets** | **710** | **1,500** | **1,500** | **2,055** | **2,500** |

Prepared on Australian Accounting Standards basis.

1. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations;

- own source revenue;

- donations and gifts of non-financial assets;

- internally developed assets; and

- proceeds from the sale of assets.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Asset Category** | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2019** |  |  |  |  |
| Gross book value |  | 2,696 | 1,573 | 4,269 |
| Accumulated depreciation/  amortisation and impairment |  | (1,657) | (1,123) | (2,780) |
| **Opening net book balance** | **-** | **1,039** | **450** | **1,489** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| By purchase - other | - | 500 | 1,000 | 1,500 |
| By purchase - other - ROU | 3,949 |  |  | 3,949 |
| **Total additions** | **3,949** | **500** | **1,000** | **5,449** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense |  | (605) | (834) | (1,439) |
| Depreciation/amortisation on   ROU | (1,593) |  |  | (1,593) |
| **Total other movements** | **(1,593)** | **(605)** | **(834)** | **(3,032)** |
| **As at 30 June 2020** |  |  |  |  |
| Gross book value | - | 3,196 | 2,573 | 5,769 |
| Gross book value - ROU | 3,949 | - | - | 3,949 |
| Accumulated depreciation/  amortisation and impairment | - | (2,262) | (1,957) | (4,219) |
| Accumulated depreciation/amortisation and impairment - ROU | (1,593) | - | - | (1,593) |
| **Closing net book balance** | **2,356** | **934** | **616** | **3,906** |

Prepared on Australian Accounting Standards basis.

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

CEFC has no budgeted income and expenses administered on behalf of Government, therefore Table 3.8 is not presented.

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

CEFC has no budgeted assets and liabilities administered on behalf of Government, therefore Table 3.9 is not presented.

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

CEFC has no budgeted administered cash flows, therefore Table 3.10 is not presented.

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

CEFC has no budgeted administered capital budget, therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2019-20 Budget year)

CEFC has no budgeted administered asset movements, therefore Table 3.12 is not presented.

Clean Energy Regulator

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Clean Energy Regulator

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Clean Energy Regulator (CER) is a Non-corporate Commonwealth Entity established under the *Clean Energy Regulator Act 2011*. The CER provides data and information to Commonwealth organisations for policy development and to meet international reporting obligations. This information and data is also provided to state and territory organisations to reduce their need to duplicate emissions and energy reporting.

The CER will receive $1.0 million in capital funding in 2019-20, to expedite IT upgrades to systems in relation to the Climate Solutions package. This amount was originally budgeted for 2020-21.

The CER’s appropriation has also been revised over the Budget and forward years through Government savings measures, parameter adjustments and efficiency dividends.

A full outline of CER’s Strategic Direction and program structures are contained in the 2019-20 Environment and Energy Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the CER 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: CER resource statement — Additional Estimates for 2019-20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *20,217* | 20,872 | *-* | 19,295 |
| Departmental appropriation | *69,879* | 70,093 | *(356)* | 69,737 |
| s74 External Revenue (c) | *1,189* | - | *-* | - |
| Departmental capital budget (d) | *1,161* | 1,161 | *(6)* | 1,155 |
| Equity injection | *-* | - | *1,000* | 1,000 |
| *Total departmental annual appropriations* | *92,446* | 92,126 | *638* | **91,187** |
| ***Total departmental resourcing*** | ***92,446*** | **92,126** | **638** | **91,187** |
|  |  |  |  |  |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *15,673* | 6 | *-* | 89,131 |
| Outcome 1 | *205,425* | 256,678 | *(6,647)* | 250,031 |
| *Total administered annual appropriations* | ***221,098*** | **256,684** | **(6,647)** | **339,162** |
| *Total administered special appropriations* | ***35,458*** | **402** | **(71)** | **331** |
| Special accounts (e) |  |  |  |  |
| Opening balance | *70* | 1,123 | *(1,049)* | 74 |
| Non-appropriation receipts | *954* | 3,500 | *-* | 3,500 |
| *Total special account receipts* | ***1,024*** | **4,623** | **(1,049)** | **3,574** |
| ***Total administered resourcing*** | ***257,580*** | **261,709** | **(7,767)** | **343,067** |
| **Total resourcing for CER** | ***350,026*** | **353,835** | **(7,129)** | **434,254** |
|  |  |  |  |  |
|  |  |  | *Actual2018-19* | 2019-20 |
| **Average staffing level (number)** |  |  | *315* | 322 |

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

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

1. *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020*.
2. There is no appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. 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.

### 1.3 Entity Measures

There are no new Government measures taken since the 2019-20 Budget that impact the CER, therefore Table 1.2 is not presented.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the CER 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** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.1 | - | 681 | 17,846 | 11,855 |
| (net decrease) |  | (6,647) | - | - | - |
| **Net impact on appropriations for  Outcome 1 (administered)** |  | **(6,647)** | **681** | **17,846** | **11,855** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.1 | 1,000 | - | **-** | **-** |
| (net decrease) |  | - | (1,000) | **-** | **-** |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | - | - | - | - |
| (net decrease) | 1.1 | - | (140) | (140) | (141) |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  | - | - | - | - |
| (net decrease) | 1.1 | (362) | (1,113) | (1,485) | (1,495) |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **638** | **(2,253)** | **(1,625)** | **(1,636)** |
| **Total net impact on appropriations  for Outcome 1** |  | **(6,009)** | **(1,572)** | **16,221** | **10,219** |

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 CER through *Appropriation Bills Nos. 3* and *4*.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Contribute to a reduction in Australia's net greenhouse gas emissions, including through the administration of market based mechanisms that incentivise reduction in emissions and the promotion of additional renewable electricity generation | *146,649* | 256,678 | 250,031 | - | (6,647) |
| **Total administered** | ***146,649*** | **256,678** | **250,031** | **-** | **(6,647)** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Contribute to a reduction in Australia's net greenhouse gas emissions, including through the administration of market based mechanisms that incentivise reduction in emissions and the promotion of additional renewable electricity generation | *71,040* | 71,254 | 70,892 | - | (362) |
| **Total departmental** | ***71,040*** | **71,254** | **70,892** | **-** | **(362)** |
| **Total administered  and departmental** | ***217,689*** | **327,932** | **320,923** | **-** | **(7,009)** |

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.

Due to an administered movement of funds and departmental efficiency dividends and parameter adjustments, a net decrease to Appropriation Bill No. 3 has occurred since the figures were last published.

Table 1.5: Appropriation Bill (No. 4) 2019-20

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections |  |  |  |  |  |
| Climate Solutions Package | - | - | 1,000 | 1,000 | - |
| **Total non-operating** | **-** | **-** | **1,000** | **1,000** | **-** |

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.

Section 2: Revisions to outcomes and planned performance

### 2. Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2019-20 Environment and Energy Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Contribute to a reduction in Australia’s net greenhouse gas emissions, including through the administration of market based mechanisms that incentivise reduction in emissions and the promotion of additional renewable electricity generation |

#### Linked programs

| **Department of Industry, Science, Energy and Resources** |
| --- |
| **Programs**   * Program 2.1 – Reducing Australia’s Greenhouse Gas Emissions * Program 3.1 – Energy |
| **Contribution to Outcome 1 made by linked programs**  The Department of Industry, Science, Energy and Resources has policy responsibility for the Emissions Reduction Fund, the Renewable Energy Target, the National Greenhouse and Energy Reporting Scheme and the Australian National Registry of Emissions Units. The Clean Energy Regulator works collaboratively with the Department as the delivery agency and regulator for these schemes. The Department is responsible for energy policy and the Clean Energy Regulator works collaboratively with the Department to understand the impacts of its regulatory activity on the market. |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** Contribute to a reduction in Australia's net greenhouse gas emissions, including through the administration of market based mechanisms that incentivise reduction in emissions and the promotion of additional renewable electricity generation | | | | | |
|  | 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: Clean Energy Regulator** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation  Act No. 1 and Bill No. 3) | 162,679 | 250,031 | 277,709 | 359,640 | 350,608 |
| Special appropriations |  |  |  |  |  |
| *Renewable Energy (Electricity) Act 2000* | 273,434 | 331 | 442 | 482 | 523 |
| **Administered total** | 436,113 | 250,362 | 278,151 | 360,122 | 351,131 |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 70,069 | 69,913 | 71,175 | 71,033 | 71,558 |
| Expenses not requiring appropriation in the Budget year (a) | 6,191 | 3,787 | 2,653 | 2,748 | 1,685 |
| **Departmental total** | 76,260 | 73,700 | 73,828 | 73,781 | 73,243 |
| **Total expenses for program 1.1** | **512,373** | **324,062** | **351,979** | **433,903** | **424,374** |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 162,679 | 250,031 | 277,709 | 359,640 | 350,608 |
| Special appropriations | 273,434 | 331 | 442 | 482 | 523 |
| **Administered total** | 436,113 | 250,362 | 278,151 | 360,122 | 351,131 |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 70,069 | 69,913 | 277,709 | 359,640 | 350,608 |
| Expenses not requiring appropriation in the Budget year (a) | 6,191 | 3,787 | 442 | 482 | 523 |
| **Departmental total** | 76,260 | 73,700 | 278,151 | 360,122 | 351,131 |
| **Total expenses for Outcome 1** | **512,373** | **324,062** | **556,302** | **720,244** | **702,262** |
|  |  |  |  |  |  |
| **Movement of administered funds between years (b)** | 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 |
| Outcome 1: |  |  |  |  |  |
| Program 1.1: Clean Energy Regulator | **(58,776)** | (6,647) | 681 | 17,846 | 11,855 |
| **Total movement of administered** |  |  |  |  |  |
| **funds** | **(58,776)** | **(6,647)** | **681** | **17,846** | **11,855** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | 315 | 322 |  |  |  |

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.
2. 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 2.1.2: Performance criteria for Outcome 1

There have been no changes to the performance criteria since the 2019-20 Budget. Refer to pp. 182-183 of the 2019-20 Environment and Energy Portfolio Budget Statements.

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 CER.

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance $'000 | Receipts $'000 | Payments $'000 | Adjustments $'000 | Closing balance $'000 |
| Renewable Energy Special Account - Renewable Energy (Electricity) Act 2000 (A) | 1 |  |  |  |  |  |
| **2019-20** |  | **74** | **3,500** | **(3,500)** |  | *74* |
| *2018-19* |  | *70* | *954* | *(955)* |  | *69* |
| **Total special accounts  2019-20 Budget estimate** |  | **74** | **3,500** | **(3,500)** | **-** | *74* |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |  |  |  |  |
| *2018-19 actual* |  | *70* | *954* | *(955)* | *-* | *69* |

(A) = Administered

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The CER is budgeting to incur expenses of $73.7 million and a break-even position in 2019-20 excluding non-appropriated expenses relating to depreciation and amortisation.

Total revenue from Government estimated is $69.7 million, a decrease of $0.36 million from figures published in the 2019-20 Environment and Energy Portfolio Budget Statements.

#### 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 | 40,205 | 39,457 | 39,829 | 40,205 | 40,607 |
| Suppliers | 30,230 | 27,256 | 28,211 | 27,672 | 27,751 |
| Depreciation and amortisation | 5,806 | 6,860 | 5,726 | 5,821 | 4,758 |
| Finance costs | 19 | 127 | 62 | 13 | 127 |
| **Total expenses** | **76,260** | **73,700** | **73,828** | **73,711** | **73,243** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 19 | - | - | - | - |
| Other revenue | 562 | - | - | - | - |
| **Total own-source revenue** | **581** | **-** | **-** | **-** | **-** |
| **Gains** |  |  |  |  |  |
| Other gains | 405 | 405 | 405 | 405 | 405 |
| **Total gains** | **405** | **405** | **405** | **405** | **405** |
| **Total own-source income** | **986** | **405** | **405** | **405** | **405** |
| **Net cost of / (contribution by)  services** | **(75,274)** | **(73,295)** | **(73,423)** | **(73,306)** | **(72,838)** |
| Revenue from Government | 69,879 | 69,737 | 71,184 | 71,114 | 71,582 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(5,395)** | **(3,558)** | (2,239) | **(2,192)** | **(1,256)** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(5,395)** | **(3,558)** | **(2,239)** | **(2,192)** | **(1,256)** |

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018-19 $'000 | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Total comprehensive income/(loss)  excluding depreciation/  amortisation expenses previously  funded through revenue  appropriations, depreciation on   ROU, principal repayments on   leased assets** | **411** | **-** | **-** | **-** | **-** |
| less depreciation/amortisation  expenses previously funded through  revenue appropriations (a) | 5,806 | 3,382 | 2,248 | 2,343 | 1,280 |
| less depreciation/amortisation expenses   for ROU (b) | - | 3,478 | 3,478 | 3,478 | 3,478 |
| add principal repayments on leased  assets (b) | - | 3,302 | 3,487 | 3,629 | 3,502 |
| **Total comprehensive income/(loss)  - as per the statement of  comprehensive income** | **(5,395)** | **(3,558)** | **(2,239)** | **(2,192)** | **(1,256)** |

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.

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 | 558 | 558 | 558 | 558 | 558 |
| Trade and other receivables | 19,592 | 19,592 | 19,592 | 19,592 | 19,592 |
| ***Total financial assets*** | ***20,150*** | ***20,150*** | ***20,150*** | ***20,150*** | ***20,150*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 3,272 | 8,816 | 4,217 | 9,855 | 6,377 |
| Property, plant and equipment | 634 | 478 | 397 | 362 | 362 |
| Intangibles | 5,821 | 5,872 | 8,474 | 10,094 | 9,972 |
| Other non-financial assets | 1,343 | 1,343 | 1,343 | 1,343 | 1,343 |
| ***Total non-financial assets*** | ***11,070*** | ***16,509*** | ***14,431*** | ***21,654*** | ***18,054*** |
| **Total assets** | **31,220** | **36,659** | **34,581** | **41,804** | **38,204** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,928 | 3,928 | 3,928 | 3,928 | 3,928 |
| Other payables | 2,381 | 459 | 459 | 459 | 459 |
| ***Total payables*** | ***6,309*** | ***4,387*** | ***4,387*** | ***4,387*** | ***4,387*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | 6,842 | 3,355 | 9,870 | 6,368 |
| ***Total interest bearing liabilities*** | ***-*** | ***6,842*** | ***3,355*** | ***9,870*** | ***6,368*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 11,099 | 10,960 | 10,960 | 10,960 | 10,960 |
| ***Total provisions*** | ***11,099*** | ***10,960*** | ***10,960*** | ***10,960*** | ***10,960*** |
| **Total liabilities** | **17,408** | **22,189** | **18,702** | **25,217** | **21,715** |
| **Net assets** | **13,812** | **14,470** | **15,879** | **16,587** | **16,489** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 82,288 | 84,443 | 88,091 | 90,991 | 92,149 |
| Reserves | 9,623 | 9,621 | 9,621 | 9,621 | 9,621 |
| Retained surplus / (accumulated   deficit) | (78,099) | (79,594) | (81,833) | (84,025) | (85,281) |
| ***Total parent entity interest*** | ***13,812*** | ***14,470*** | ***15,879*** | ***16,587*** | ***16,489*** |
| **Total Equity** | **13,812** | **14,470** | **15,879** | **16,587** | **16,489** |

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 | (78,097) | 9,621 | - | 82,288 | 13,812 |
| Adjustment for changes in   accounting policies | 2,061 | - | - | - | 2,061 |
| ***Adjusted opening balance*** | ***(76,036)*** | ***9,621*** | ***-*** | ***82,288*** | ***15,873*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (3,558) | - | - | - | (3,558) |
| ***Total comprehensive income*** | ***(3,558)*** | ***-*** | ***-*** | ***-*** | ***(3,558)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian  Government | (3,558) | - | - | - | (3,558) |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 1,000 | 1,000 |
| Departmental Capital Budget (DCB) | - | - | - | 1,155 | 1,155 |
| ***Sub-total transactions with  owners*** | **-** | **-** | **-** | **2,155** | **2,155** |
| **Estimated closing balance as at  30 June 2020** | **(79,594)** | **9,621** | **-** | **84,443** | **14,470** |
| **Closing balance attributable to  the Australian Government** | **(79,594)** | **9,621** | **-** | **84,443** | **14,470** |

Prepared on Australian Accounting Standards basis.

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 | 72,431 | 69,737 | 71,184 | 71,114 | 71,582 |
| Sale of goods and rendering of   services | 19 | - | - | - | - |
| Net GST received | 3,004 | - | - | - | - |
| Other | 738 | - | - | - | - |
| ***Total cash received*** | ***76,192*** | ***69,737*** | ***71,184*** | ***71,114*** | ***71,582*** |
| **Cash used** |  |  |  |  |  |
| Employees | 38,976 | 39,457 | 39,829 | 40,205 | 40,607 |
| Suppliers | 34,276 | 26,851 | 27,806 | 27,267 | 27,346 |
| Borrowing costs | - | 127 | 62 | 13 | 127 |
| Net GST paid | 225 | - | - | - | - |
| s74 External Revenue   transferred to the OPA | 1,189 | - | - | - | - |
| ***Total cash used*** | ***74,666*** | ***66,435*** | ***67,697*** | ***67,485*** | ***68,080*** |
| **Net cash from / (used by) operating activities** | **1,526** | **3,302** | **3,487** | **3,629** | **3,502** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and   equipment and intangibles | 2,246 | 2,155 | 3,648 | 2,900 | 1,158 |
| ***Total cash used*** | ***2,246*** | ***2,155*** | ***3,648*** | ***2,900*** | ***1,158*** |
| **Net cash from / (used by)  investing activities** | **(2,246)** | **(2,155)** | **(3,648)** | **(2,900)** | **(1,158)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,161 | 2,155 | 3,648 | 2,900 | 1,158 |
| ***Total cash received*** | ***1,161*** | ***2,155*** | ***3,648*** | ***2,900*** | ***1,158*** |
| **Cash used** |  |  |  |  |  |
| Interest payments on lease liability |  | 3,302 | 3,487 | 3,629 | 3,502 |
| ***Total cash used*** | ***-*** | ***3,302*** | ***3,487*** | ***3,629*** | ***3,502*** |
| **Net cash from/(used by)  financing activities** | **1,161** | **(1,147)** | **161** | **(729)** | **(2,344)** |
| **Net increase/(decrease) in cash  held** | **441** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 117 | 558 | 558 | 558 | 558 |
| **Cash and cash equivalents at   the end of the reporting period** | **558** | **558** | **558** | **558** | **558** |

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) | 1,161 | 1,155 | 1,148 | 1,150 | 1,158 |
| Equity injections - Act No. 2 and Bill 4 | - | 1,000 | 2,500 | 1,750 | - |
| **Total new capital appropriations** | **1,161** | **2,155** | **3,648** | **2,900** | **1,158** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *1,161* | *2,155* | *3,648* | *2,900* | *1,158* |
| ***Total Items*** | ***1,161*** | ***2,155*** | ***3,648*** | ***2,900*** | ***1,158*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | - | 1,000 | 2,500 | 1,750 | - |
| Funded by capital appropriation - DCB (b) | 1,161 | 1,155 | 1,148 | 1,150 | 1,158 |
| Funded internally from departmental resources (c) | 1,085 | - | - | - | - |
| **TOTAL** | **2,246** | **2,155** | **3,648** | **2,900** | **1,158** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 2,246 | 2,155 | 3,648 | 2,900 | 1,158 |
| **Total cash used to acquire assets** | **2,246** | **2,155** | **3,648** | **2,900** | **1,158** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
2. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
3. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);

- 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)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Asset Category** | | | |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2019** |  |  |  |  |
| Gross book value | 5,514 | 1,723 | 60,909 | 68,146 |
| Accumulated depreciation/  amortisation and impairment | (2,242) | (1,089) | (55,088) | (58,419) |
| **Opening net book balance** | **3,272** | **634** | **5,821** | **9,727** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| By purchase - appropriation equity (a) | - | - | 2,155 | 2,155 |
| By purchase - appropriation ordinary  annual services - ROU | 10,144 | - | - | 10,144 |
| **Total additions** | **10,144** | **-** | **2,155** | **12,299** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (1,122) | (156) | (2,104) | (3,382) |
| Depreciation/amortisation on   ROU | (3,478) | - | - | (3,478) |
| **Total other movements** | **(4,600)** | **(156)** | **(2,104)** | **(6,860)** |
| **As at 30 June 2020** |  |  |  |  |
| Gross book value | 5,514 | 1,723 | 63,064 | 70,301 |
| Gross book value - ROU | 10,144 | - | - | 10,144 |
| Accumulated depreciation/  amortisation and impairment | (3,364) | (1,245) | (57,192) | (61,801) |
| Accumulated depreciation/amortisation and impairment - ROU | (3,478) | - | - | (3,478) |
| **Closing net book balance** | **8,816** | **478** | **5,872** | **15,166** |

1. “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 and 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 | 3,719 | 4,148 | 4,259 | 4,299 | 4,340 |
| Other expenses | 432,394 | 246,214 | 273,892 | 355,823 | 346,791 |
| **Total expenses administered on behalf  of Government** | **436,113** | **250,362** | **278,151** | **360,122** | **351,131** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 219,927 | 946 | 989 | 1,031 | 1,017 |
| ***Total taxation revenue*** | ***219,927*** | ***946*** | ***989*** | ***1,031*** | ***1,017*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 20,390 | 23,470 | 22,380 | 21,529 | 20,239 |
| ***Total non-taxation revenue*** | ***20,390*** | ***23,470*** | ***22,380*** | ***21,529*** | ***20,239*** |
| **Total own-source revenue  administered on behalf of  Government** | **240,317** | **24,416** | **23,369** | **22,560** | **21,256** |
| **Total own-source income administered  on behalf of Government** | **240,317** | **24,416** | **23,369** | **22,560** | **21,256** |
| **Net cost of/(contribution by) services** | **195,796** | **225,946** | **254,782** | **337,562** | **329,875** |
| **Total comprehensive income (loss)  attributable to the Australian  Government** | **(195,796)** | **(225,946)** | **(254,782)** | **(337,562)** | **(329,875)** |

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 | 144 | 144 | 144 | 144 | 144 |
| Taxation receivables | 152 | 152 | 152 | 152 | 152 |
| Trade and other receivables | 34 | 34 | 34 | 34 | 34 |
| ***Total financial assets*** | ***330*** | ***330*** | ***330*** | ***330*** | ***330*** |
| **Total assets administered on behalf of Government** | **330** | **330** | **330** | **330** | **330** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 201 | 201 | 201 | 201 | 201 |
| Other payables | 78,153 | 78,153 | 78,153 | 78,153 | 78,153 |
| ***Total payables*** | ***78,354*** | ***78,354*** | ***78,354*** | ***78,354*** | ***78,354*** |
| **Provisions** |  |  |  |  |  |
| Other provisions | 421,884 | 421,884 | 421,884 | 421,884 | 421,884 |
| ***Total provisions*** | ***421,884*** | ***421,884*** | ***421,884*** | ***421,884*** | ***421,884*** |
| **Total liabilities administered on  behalf of Government** | **500,238** | **500,238** | **500,238** | **500,238** | **500,238** |
| **Net assets/(liabilities)** | **(499,908)** | **(499,908)** | **(499,908)** | **(499,908)** | **(499,908)** |

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** |  |  |  |  |  |
| Sale of goods and rendering of  services | 21,245 | 23,470 | 22,380 | 21,529 | 20,239 |
| Taxes | 225,449 | 946 | 989 | 1,031 | 1,017 |
| Net GST received | 396 | - | - | - | - |
| ***Total cash received*** | ***247,090*** | ***24,416*** | ***23,369*** | ***22,560*** | ***21,256*** |
| **Cash used** |  |  |  |  |  |
| Suppliers | 4,776 | 4,148 | 4,259 | 4,299 | 4,340 |
| Other | 161,994 | 246,214 | 273,892 | 355,823 | 346,791 |
| ***Total cash used*** | ***166,770*** | ***250,362*** | ***278,151*** | ***360,122*** | ***351,131*** |
| **Net cash from / (used by)  operating activities** | **80,320** | **(225,946)** | **(254,782)** | **(337,562)** | **(329,875)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Special Account | - | 3,500 | 3,500 | 3,500 | 3,500 |
| ***Total cash received*** | ***-*** | ***3,500*** | ***3,500*** | ***3,500*** | ***3,500*** |
| **Cash used** |  |  |  |  |  |
| Special Account | - | 3,500 | 3,500 | 3,500 | 3,500 |
| ***Total cash used*** | ***-*** | ***3,500*** | ***3,500*** | ***3,500*** | ***3,500*** |
| **Net cash from/(used by)  financing activities** | **-** | **-** | **-** | **-** | **-** |
| ***Net increase/(decrease) in  cash held*** | ***80,320*** | ***(225,946)*** | ***(254,782)*** | ***(337,562)*** | ***(329,875)*** |
| Cash and cash equivalents at  beginning of reporting period | 1,129 | 144 | 144 | 144 | 144 |
| - Appropriations | 166,851 | 250,362 | 278,151 | 360,122 | 351,131 |
| *Total cash from Official  Public Account* | *166,851* | *250,362* | *278,151* | *360,122* | *351,131* |
| Cash to Official Public Account  for: |  |  |  |  |  |
| - Appropriations | 248,156 | 24,416 | 23,369 | 22,560 | 21,256 |
| *Total cash to Official  Public Account* | *248,156* | *24,416* | *23,369* | *22,560* | *21,256* |
| **Cash and cash equivalents at  end of reporting period** | **144** | **144** | **144** | **144** | **144** |

Prepared on Australian Accounting Standards basis.

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

CER has no budgeted administered capital budget, therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2019-20 Budget year)

CER has no budgeted administered asset movements, therefore Table 3.12 is not presented.

Climate Change Authority

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Climate Change Authority

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Climate Change Authority (CCA) is a Non-corporate Commonwealth Entity and a Statutory Agency[[1]](#footnote-1) operating under the *Climate Change Authority Act 2011.* There have been no changes to CCA’s Strategic Direction since the 2019-20 Budget.

The Government will provide the CCA with $5.1 million over 5 years to ensure the CCA is financially sustainable. This will support the CCA’s ongoing operations.

A full outline of the CCA’s Strategic Direction can be found in the 2019-20 Environment and Energy Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the CCA 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: CCA resource statement — Additional Estimates for 2019-20 as at February 2020

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2018-19 $'000* | Estimate as at Budget  2019-20 $'000 | Proposed Additional Estimates  2019-20 $'000 | Total estimate at Additional Estimates 2019-20 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) | *-* | - | - | - |
| Departmental appropriation | *-* | - | 903 | 903 |
| s74 External Revenue (b) | *1,555* | 1,553 | 1,553 | 1,553 |
| *Total departmental annual appropriations* | *1,555* | 1,553 | 903 | **903** |
| ***Total departmental resourcing*** | **1,555** | **1,553** | **2,456** | **2,456** |
| **Total resourcing for CCA** | **1,555** | **1,553** | **2,456** | **2,456** |
|  |  |  |  |  |
|  |  |  | *Actual 2018-19* | 2019-20 |
| **Average staffing level (number)** |  |  | *9* | 9 |

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

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

1. *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020.*
2. Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2019-20 $'000 | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 |
| **Expense measures** |  |  |  |  |  |
| Funding for the Climate Change Authority and Research on the Environment | 1.1 |  |  |  |  |
| Departmental expenses |  | 903 | 2,600 | 2,581 | 2,594 |
| **Total** |  | **903** | **2,600** | **2,581** | **2,594** |
| **Total expense measures** |  |  |  |  |  |
| Departmental |  | 903 | 2,600 | 2,581 | 2,594 |
| **Total** |  | **903** | **2,600** | **2,581** | **2,594** |

Prepared on a Government Financial Statistics (fiscal) basis.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the CCA 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** |  |  |  |  |  |
| Funding for the Climate Change Authority and Research on the Environment | 1.1 | 903 | 2,600 | 2,581 | 2,594 |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **903** | **2,600** | **2,581** | **2,594** |
| **Total net impact on appropriations  for Outcome 1** |  | **903** | **2,600** | **2,581** | **2,594** |

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 CCA through *Appropriation Bills Nos. 3* and *4*.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2018-19 Available $'000* | 2019-20 Budget $'000 | 2019-20 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Provide expert advice to the Australian Government on climate change mitigation initiatives, including through conducting regular and specifically commissioned reviews and through undertaking climate change research | - | - | 903 | 903 | - |
| **Total departmental** | **-** | **-** | **903** | **903** | **-** |
| **Total administered  and departmental** | **-** | **-** | **903** | **903** | **-** |

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.

Table 1.5: Appropriation Bill (No. 4) 2019-20

CCA has not received any additional appropriation from *Appropriation Bill No. 4*, therefore Table 1.5 is not presented.

Section 2: Revisions to outcomes and planned performance

### 2. Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2019-20 Environment and Energy Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Provide expert advice to the Australian Government on climate change mitigation initiatives, including through conducting regular and specifically commissioned reviews and through undertaking climate change research |

#### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2019-20 Environment and Energy Portfolio Budget Statements.

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** Provide expert advice to the Australian Government on climate change mitigation initiatives, including through conducting regular and specifically commissioned reviews and through undertaking climate change research | | | | | |
|  | 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: Reviewing Climate Change Mitigation Policies** | | |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | - | 903 | 2,600 | 2,581 | 2,594 |
| s74 External Revenue (a) | 1,555 | 1,553 | - | - | - |
| Expenses not requiring appropriation in  the Budget year (b) | 326 | - | - | - | - |
| **Departmental total** | **1,881** | **2,456** | **2,600** | **2,581** | **2,594** |
| **Total expenses for program 1.1** | **1,881** | **2,456** | **2,600** | **2,581** | **2,594** |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | - | 903 | 2,600 | 2,581 | 2,594 |
| s74 External Revenue (a) | 1,555 | 1,553 | - | - | - |
| Expenses not requiring appropriation in the Budget year (b) | 326 | - | - | - | - |
| **Departmental total** | **1,881** | **2,456** | **2,600** | **2,581** | **2,594** |
| **Total expenses for Outcome 1** | **1,881** | **2,456** | **2,600** | **2,581** | **2,594** |
|  |  |  |  |  |  |
|  | 2018-19 | 2019-20 |  |  |  |
| **Average staffing level (number)** | 9 | 9 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of audit fees and approved operating loss.

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

##### Table 2.1.2: Performance criteria for Outcome 1

There have been no changes to the performance criteria since the 2019-20 Budget. Refer to pp. 205-206 of the 2019-20 Environment and Energy Portfolio Budget Statements.

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. CCA has no special accounts, therefore Table 3.1 is not presented.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

Changes to departmental and budgeted financial statements since the 2019-20 Environment and Energy Portfolio Budget Statements include the actual financial results for 2018-19, new measures, movement of funds between years and indexation updates.

#### 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 | 1,462 | 1,750 | 1,853 | 1,839 | 1,848 |
| Suppliers | 419 | 706 | 747 | 742 | 746 |
| **Total expenses** | **1,881** | **2,456** | **2,600** | **2,581** | **2,594** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Other revenue | 1,555 | 1,553 | - | - | - |
| **Total own-source revenue** | **1,555** | **1,553** | **-** | **-** | **-** |
| **Gains** |  |  |  |  |  |
| Other gains | 168 | - | - | - | - |
| **Total gains** | **168** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **1,723** | **1,553** | **-** | **-** | **-** |
| **Net cost of / (contribution by)  services** | **(158)** | **(903)** | **(2,600)** | **(2,581)** | **(2,594)** |
| Revenue from Government | - | 903 | 2,600 | 2,581 | 2,594 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(158)** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(158)** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

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 | 695 | 695 | 695 | 695 | 695 |
| Trade and other receivables | 59 | 59 | 59 | 59 | 59 |
| ***Total financial assets*** | ***754*** | ***754*** | ***754*** | ***754*** | ***754*** |
| **Total assets** | **754** | **754** | **754** | **754** | **754** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 341 | 341 | 341 | 341 | 341 |
| Other payables | 10 | 10 | 10 | 10 | 10 |
| ***Total payables*** | ***351*** | ***351*** | ***351*** | ***351*** | ***351*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 270 | 270 | 270 | 270 | 270 |
| ***Total provisions*** | ***270*** | ***270*** | ***270*** | ***270*** | ***270*** |
| **Total liabilities** | **621** | **621** | **621** | **621** | **621** |
| **Net assets** | **133** | **133** | **133** | **133** | **133** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 1,315 | 1,315 | 1,315 | 1,315 | 1,315 |
| Retained surplus / (accumulated   deficit) | (1,182) | (1,182) | (1,182) | (1,182) | (1,182) |
| ***Total parent entity interest*** | ***133*** | ***133*** | ***133*** | ***133*** | ***133*** |
| **Total Equity** | **133** | **133** | **133** | **133** | **133** |

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 | (1,182) | - | - | 1,315 | 133 |
| ***Adjusted opening balance*** | ***(1,182)*** | ***-*** | ***-*** | ***1,315*** | ***133*** |
| **Comprehensive income** |  |  |  |  |  |
| Other comprehensive income | - | - | - | - | - |
| Surplus/(deficit) for the period | - | - | - | - | - |
| ***Total comprehensive income*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian  Government | - | - | - | - | - |
| **Estimated closing balance as at  30 June 2020** | **(1,182)** | **-** | **-** | **1,315** | **133** |
| **Closing balance attributable to  the Australian Government** | **(1,182)** | **-** | **-** | **1,315** | **133** |

Prepared on Australian Accounting Standards basis.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 | - | 903 | 2,600 | 2,581 | 2,594 |
| Net GST received | (2) |  |  |  |  |
| Other | 1,566 | 1,553 |  |  |  |
| ***Total cash received*** | **1,564** | **2,456** | **2,600** | **2,581** | **2,594** |
| **Cash used** |  |  |  |  |  |
| Employees | 1,701 | 1,750 | 1,853 | 1,839 | 1,848 |
| Suppliers | (31) | 706 | 747 | 742 | 746 |
| ***Total cash used*** | **1,670** | **2,456** | **2,600** | **2,581** | **2,594** |
| **Net cash from / (used by) operating activities** | **(106)** | **-** | **-** | **-** | **-** |
| **Net increase/(decrease) in cash  held** | **(106)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 801 | 695 | 695 | 695 | 695 |
| **Cash and cash equivalents at   the end of the reporting period** | **695** | **695** | **695** | **695** | **695** |

Prepared on Australian Accounting Standards basis.

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

CCA has no departmental capital budget, therefore Table 3.6 is not presented.

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

CCA has no asset movements, therefore Table 3.7 is not presented.

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

CCA has no budgeted income and expenses administered on behalf of Government, therefore Table 3.8 is not presented.

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

CCA has no budgeted assets and liabilities administered on behalf of Government, therefore Table 3.9 is not presented.

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

CCA has no budgeted administered cash flows, therefore Table 3.10 is not presented.

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

CCA has no budgeted administered capital budget, therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2019-20 Budget year)

CCA has no budgeted administered asset movements, therefore Table 3.12 is not presented.

1. ‘Statutory Agency’ as defined under the *Public Service Act 1999.* [↑](#footnote-ref-1)