

# **AUSTRALIAN SPORTS COMMISSION**

## **Entity Resources and Planned Performance**

**ASC**



# AUSTRALIAN SPORTS COMMISSION

|  |            |
|--|------------|
| <b>Section 1: Entity Overview and Resources .....</b>    | <b>230</b> |
| 1.1 Strategic Direction Statement .....                  | 230        |
| 1.2 Entity Resource Statement .....                      | 231        |
| 1.3 Budget Measures .....                                | 232        |
| <b>Section 2: Outcomes and Planned Performance .....</b> | <b>233</b> |
| 2.1 Budgeted Expenses and Performance .....              | 233        |
| <b>Section 3: Budgeted Financial Statements .....</b>    | <b>237</b> |
| 3.1 Budgeted Financial Statements .....                  | 237        |
| 3.2 Budgeted Financial Statements Tables .....           | 238        |

## Section 1: Entity Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT<sup>1</sup>

The Australian Sports Commission's (ASC) vision is for Australia to be the world's most active sporting nation, known for its integrity, sporting success and world-leading sports industry. The ASC comprises Sport Australia and the Australian Institute of Sport (AIS).

Sport Australia plays a central leadership role across the sport sector, building collaboration, alignment and effectiveness. Sport Australia supports the development of a sustainable and efficient national sport sector that creates opportunities for all Australians to participate and excel in sport.

Sport Australia invests in a wide range of national sporting organisations, including organisations for people with disability, to champion the value of sport and encourage and help Australians of all backgrounds, ages and abilities to get involved in sport. Investments are targeted to organisations best placed to assist Sport Australia in delivering on its purpose. In addition to providing funding, Sport Australia is focused on improving the capacity and capability of sporting organisations to create an effective and cohesive national sport sector.

Sport Australia takes a whole-of-sector view, understanding the systems in which we operate, both here and overseas, and the challenges and trends impacting the operation of the sports sector. Working with our partners across the sport industry, including sporting organisations, peak bodies, the Department of Health and other Australian Government entities, business and other sectors, Sport Australia champions the value of sport across the broader community.

The AIS operates under the direction of the ASC Board, and is Australia's strategic high-performance sport agency, responsible for leading and enabling a united and collaborative high-performance system. The AIS's purpose is to build sustainable winning systems for Australian athletes, demonstrated through consistent podium success over multiple cycles, inspiring the next generation. The AIS will work to ensure the high-performance system is recognised as world-leading, prioritising wellbeing, with athletes helping to build national pride, inspiring and positively influencing the Australian community.

In 2020-21, the ASC will continue to focus on working with key partners in assisting sports to manage the postponement of the 2020 Tokyo Olympic and Paralympic Games, preparing for the 2022 Winter Olympic and Birmingham Commonwealth Games, as well as transitioning into the Paris 2024 Olympic and Paralympic Games cycle. It will also focus on exploring options for the revitalisation of the AIS Campus in Canberra in line with *Sport 2030 – National Sport Plan* goals.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*. The ASC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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<sup>1</sup> For more information about the strategic direction of the ASC, refer to the current Corporate Plan, available at: [www.sportaus.gov.au/media\\_centre/publications](http://www.sportaus.gov.au/media_centre/publications)

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: ASC Resource Statement – Budget Estimates for 2020-21 as at Budget October 2020**

|   | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Opening balance/cash reserves at 1 July <sup>(a)</sup></b> | 56,849                                   | 105,488                       |
| <b>FUNDS FROM GOVERNMENT</b>                                  |  |                               |
| <b>Annual appropriations</b>                                  |  |                               |
| Ordinary annual services <sup>(b)</sup>                       |  |                               |
| Outcome 1   | 388,503                                  | 322,404                       |
| Other services  |  |                               |
| Equity injection <sup>(c)</sup>                               | -  | 353                           |
| <b>Total annual appropriations</b>                            | <b>388,503</b>                           | <b>322,757</b>                |
| <b>Total funds from Government</b>                            | <b>388,503</b>                           | <b>322,757</b>                |
| <b>Funds from other sources</b>                               |  |                               |
| Interest  | 1,872                                    | 1,217                         |
| Goods and services  | 19,431                                   | 12,283                        |
| Contribution from Government entities                         | 11,085                                   | 19,100                        |
| Other   | 126                                      | 97                            |
| <b>Total funds from other sources</b>                         | <b>32,514</b>                            | <b>32,697</b>                 |
| <b>Total net resourcing for ASC</b>                           | <b>477,866</b>                           | <b>460,942</b>                |
|   | <b>2019-20</b>                           | <b>2020-21</b>                |
| <b>Average staffing level (number)</b>                        | 456                                      | 489                           |

All figures are GST exclusive.

The ASC is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health, which are then paid to the ASC and are considered 'departmental' for all purposes.

<sup>(a)</sup> Includes cash and investments.

<sup>(b)</sup> Appropriation Act (No. 1, 3) 2019-20, Supply Act (No. 1) 2019-20, Appropriation Act/Bill (No. 1) 2020-21 and Supply Act (No. 1) 2020-21.

<sup>(c)</sup> Appropriation Bill (No. 2) 2020-21 and Supply Act (No. 2) 2020-21.

ASC

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the ASC are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: ASC 2020-21 Budget Measures**

| Program   | 2019-20<br>\$'000 | 2020-21<br>\$'000 | 2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 |   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| <b>Measures Since the 2020 Economic and Fiscal Update</b>   |                   |                   |                   |                   |                   |   |
| <b>Building an Active Australia – implementing Sport 2030 – continuing the Sporting Schools program</b> |                   |                   |                   |                   |                   |   |
| Australian Sports Commission  |                   |                   |                   |                   |                   |   |
| Departmental payment  | 1.1               | -                 | 19,789            | 19,789            | -                 | - |
| <b>Total</b>  |                   | -                 | <b>19,789</b>     | <b>19,789</b>     | -                 | - |
| <b>Measures Published in 2020 Economic and Fiscal Update</b>  |                   |                   |                   |                   |                   |   |
| <b>Support for High Performance Athletes</b>  |                   |                   |                   |                   |                   |   |
| Australian Sports Commission  |                   |                   |                   |                   |                   |   |
| Departmental payment  | 1.1               | -                 | 25,300            | 25,300            | -                 | - |
| <b>Total</b>  |                   | -                 | <b>25,300</b>     | <b>25,300</b>     | -                 | - |

## Section 2: Outcomes and Planned Performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which Government entities achieve the intended results of their outcome statements. Entities are required to identify the programs that contribute to Government outcomes over the Budget and forward years.

Each outcome is described within this section, together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's Corporate Plans and Annual Performance Statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent Corporate Plan and Annual Performance Statements for ASC can be found at: [www.sportaus.gov.au/media\\_centre/publications](http://www.sportaus.gov.au/media_centre/publications)

### 2.1 BUDGETED EXPENSES AND PERFORMANCE

**Outcome 1**

Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport

**Program Contributing to Outcome 1**

**Program 1.1: Australian Sports Commission**

## Linked Programs

| Other Commonwealth entities that contribute to Outcome 1   |
|--|
| <p><b>Department of Health (Health)</b><br/> <b>Program 3.1: Sport and Recreation</b><br/>           Health aims to increase participation in sport and recreation activities, support major international sporting events and improve water and snow safety.</p>  |
| <p><b>Department of the Prime Minister and Cabinet (PM&amp;C)</b><br/> <b>Program 1.1: Prime Minister and Cabinet</b><br/>           PM&amp;C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.</p>   |
| <p><b>Sport Integrity Australia<sup>2</sup></b><br/> <b>Program 1.1: Sport Integrity</b><br/>           Sport Integrity Australia plays a central role in protecting the integrity of sport, through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.</p> |

## Budgeted Expenses for the ASC

Table 2.1.1 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 the ASC**

|  | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2021-22<br>Forward<br>estimate<br>\$'000 | 2022-23<br>Forward<br>estimate<br>\$'000 | 2023-24<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Program 1.1: Australian Sports Commission</b>                       |  |                             |  |  |  |
| Revenue from Government  |  |                             |  |  |  |
| Ordinary annual services <sup>(a)</sup>                                | 342,963                                  | 322,404                     | 270,962                                  | 216,964                                  | 215,780                                  |
| Revenues from independent sources                                      | 30,198                                   | 30,619                      | 21,193                                   | 21,176                                   | 20,794                                   |
| Expenses not requiring appropriation in the Budget year <sup>(b)</sup> | 7,891                                    | 30,914                      | 8,979                                    | 8,967                                    | 8,925                                    |
| <b>Total for Program 1.1</b>   | <b>381,052</b>                           | <b>383,937</b>              | <b>301,134</b>                           | <b>247,107</b>                           | <b>245,499</b>                           |
| <b>Total expenses for Outcome 1</b>                                    | <b>381,052</b>                           | <b>383,937</b>              | <b>301,134</b>                           | <b>247,107</b>                           | <b>245,499</b>                           |

|  | 2019-20 | 2020-21 |
|--|---------|---------|
| <b>Average staffing level (number)</b> | 456     | 489     |

<sup>(a)</sup> Appropriation Bill (No. 1, 3) 2019-20, Supply Act (No.1) 2019-20, Appropriation Bill/Act (No. 1) 2020-21 and Supply Act (No. 1) 2020-21.

<sup>(b)</sup> Expenses not requiring appropriation in the Budget year mainly consist of unfunded depreciation and amortisation expenses.

<sup>2</sup> Refer to the Sport Integrity Australia chapter in these Portfolio Budget Statements for further information on the work of this entity.



## Planned Performance for the ASC

Table 2.1.2 details the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered and where 2020-21 Budget measures have materially changed the program.

**Table 2.1.2: Performance Criteria for the ASC**

| <b>Outcome 1</b>  |   |                                      |
|---|---|--------------------------------------|
| Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.  |   |                                      |
| <b>Program Objective – Program 1.1: Australian Sports Commission</b>  |   |                                      |
| Through Sport Australia, the ASC is focused on getting more Australians to move more often through sport, physical activity and building the capability of sports to create a robust, connected industry. The Australian Institute of Sport will strive to deliver national pride and inspiration through international sporting success. The ASC will lead a unified, sustainable sport sector with the capability and capacity to maximise outcomes for the broader Australian community.   |   |                                      |
| <b>Delivery</b>   |   |                                      |
| <ul style="list-style-type: none"> <li>• Leading and enabling a united and collaborative, high-performance system that supports Australian athletes to consistently win medals at major international events.</li> <li>• Our high-performance system will be recognised as world-leading, prioritising wellbeing, with athletes positively influencing the Australian community.</li> <li>• Drive greater engagement and participation in sport across Australia.</li> <li>• Lead a sustainable and efficient Australian sports sector.</li> <li>• Driving a leaner and more efficient organisation and building a strong workforce culture.</li> </ul> |   |                                      |
| <b>Performance Criteria</b>   |   |                                      |
| <b>Percentage of high-performance funded sports rated by the Australian Sports Commission as achieving their benchmark events targets.</b>  |   |                                      |
| <b>2019-20 Result</b>   | <b>2020-21 Target</b>   | <b>2021-22 (&amp; beyond) Target</b> |
| 77% of high-performance funded national sporting organisations have met their benchmark events targets. <sup>3</sup>  | On average, 85% of high-performance funded national sporting organisations' benchmark event targets are achieved. | As per 2020-21.                      |

ASC

<sup>3</sup> Due to impacts of the COVID-19 pandemic, high-performance programs were suspended or significantly modified. There has been no change in benchmark event results since March 2020 due to the cancellation of international competitions across all sports.

| <b>Increase in sport and physical activity levels by Australian children aged 5–14 years.</b>  |  |  |
|--|--|--|
| <b>2019-20 Result</b>  | <b>2020-21 Target</b>  | <b>2021-22 (&amp; beyond) Target</b>   |
| 29.3% of children in Australia aged 5–14 years participated in at least 3.2 hours per week of organised physical activity outside of school hours.   | 31% of children in Australia aged 5–14 years participate in at least 3.2 hours per week of organised physical activity outside of school hours. <sup>4</sup><br><br>1,700,000 participant attendances in the Sporting Schools Program. | 32% of children in Australia aged 5–14 years participate in at least 3.2 hours per week of organised physical activity outside of school hours.  |
| <b>An increase in Australians participating in sport and physical activity.</b>  |  |  |
| <b>2019-20 Result</b>  | <b>2020-21 Target</b>  | <b>2021-22 (&amp; beyond) Target</b>   |
| AusPlay data reported an increase of 406,531 (equates to a 1.4 percentage point increase on 2018-19 results) Australians aged 15 years or older meeting the physical activity guidelines <sup>5</sup> for their age group.   | A one percentage point increase in Australians aged 15 or older meeting the physical activity guidelines <sup>6</sup> for their age group <sup>7</sup> .   | As per 2020-21.  |
| <b>Improving the organisational capability of targeted national sporting organisations (NSOs).</b>   |  |  |
| <b>2019-20 Result</b>  | <b>2020-21 Target</b>  | <b>2021-22 (&amp; beyond) Target</b>   |
| Two sports have transitioned to a whole-of-sport business model, incorporating the operating streams of strategy, workforce and financial management.<br><br>A further six sports have transitioned to a whole-of-sport business model for at least one of the operating streams and are actively working towards a whole-of-sport business model for the remaining streams. | Eight sports in total operate under a whole-of-sport business model, incorporating the operating streams of: strategy, workforce, and financial management.  | An additional four NSOs transition to a whole-of-sport business model, incorporating the operating streams of strategy, workforce and financial management, resulting in the transition of 12 NSOs in total. |
| <b>Material changes to Program 1.1 resulting from the following measures:</b>  |  |  |
| There are no material changes to Program 1.1 resulting from measures.  |  |  |
| <b>Purpose</b>   |  |  |
| The ASC will contribute to improving the health and well-being of Australians and making communities stronger through sport and physical activity.   |  |  |

<sup>4</sup> Analysis of historical data for 2017 to 2019 indicates that participation rates as a percentage of population have been stable at around 28-29% and that the 35% target for 2020-21 included in the *2019-20 Health Portfolio Budget Statements* was an overly ambitious target. 31% still represents a stretch target and a one per cent increase also aligns with the target for adults in the *Sport 2030 – National Sport Plan*.

<sup>5</sup> Using the *Australian Physical Activity and Sedentary Behaviour Guideline* developed by the Department of Health.

<sup>6</sup> Ibid.

<sup>7</sup> The 2019-20 target was 35.5% of Australians aged 15 or older meeting the physical activity guidelines for their age group. The 2020-21 target is 36.5% of the target population meeting the physical activity guidelines for their age group.

## Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 Budget year, including the impact of Budget measures and resourcing on financial statements.

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Differences Between Entity Resourcing and Financial Statements

The Entity Resource Statement provides a consolidated view of all the resources available in 2020-21. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the comprehensive income statement.

#### 3.1.2 Explanatory Notes and Analysis of Budgeted Financial Statements

##### Budgeted Comprehensive Income Statement

The ASC is budgeting for an operating loss of \$30.9 million in 2020-21 due mainly to the impact COVID-19 has had both on the ASC's operations and in delaying grant payments initially planned to occur in 2019-20. The budgeted operating loss over the forward estimates of \$9.0 million relates to unfunded depreciation.

Total revenue for 2020-21 is budgeted at \$353.0 million, a decrease of \$65.7 million from the 2019-20 actual results, mainly due the terminating measures including the Community Sport Infrastructure Grant program.

Grants in 2020-21 are budgeted at \$253.8 million, an increase of \$1.0 million from the 2019 20 actual result, reflecting grant payments delayed from 2019-20 into 2020-21, offset in part by terminating measures.

Employee expenses of \$60.7 million support an Average Staffing Level (ASL) of 489 in 2020-21. For 2019-20 the ASC had an actual ASL of 456 which included the impact COVID-19 and the bushfires had on the casual workforce.

##### Budgeted Departmental Balance Sheet

Total assets for 2020-21 are estimated to be \$294.2 million, comprising \$79.1 million in financial assets and \$215.1 million in non-financial assets. Total liabilities for 2020-21 are estimated to be \$22.5 million, with the primary liabilities being accrued employee entitlements, which total \$13.1 million.

Total equity is forecast to be \$271.7 million at 30 June 2021. The reduction in equity over the forward estimates reflects the impact of the unfunded operating loss for increased depreciation expense arising from the revaluation of assets.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Comprehensive Income Statement (showing net cost of services) for the period ended 30 June**

|  | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2021-22<br>Forward<br>estimate<br>\$'000 | 2022-23<br>Forward<br>estimate<br>\$'000 | 2023-24<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 59,010                                   | 60,729                      | 61,995                                   | 59,534                                   | 61,320                                   |
| Suppliers  | 42,807                                   | 44,137                      | 36,029                                   | 35,259                                   | 33,029                                   |
| Grants   | 252,824                                  | 253,781                     | 178,104                                  | 127,626                                  | 126,663                                  |
| Depreciation and amortisation  | 24,088                                   | 25,220                      | 24,944                                   | 24,634                                   | 24,441                                   |
| Interest on RoU  | 81                                       | 70                          | 62                                       | 54                                       | 46                                       |
| Other expenses   | 162                                      | -                           | -  | -  | -  |
| Write-down and impairment of assets  | 1,863                                    | -                           | -  | -  | -  |
| Loss on sale of assets   | 217                                      | -                           | -  | -  | -  |
| <b>Total expenses</b>  | <b>381,052</b>                           | <b>383,937</b>              | <b>301,134</b>                           | <b>247,107</b>                           | <b>245,499</b>                           |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Revenue</b>   |  |                             |  |  |  |
| Sale of goods and rendering of services  | 15,036                                   | 9,983                       | 20,093                                   | 20,093                                   | 20,093                                   |
| Contributions from Government entities   | 11,085                                   | 19,100                      | -  | -  | -  |
| Interest   | 1,744                                    | 1,236                       | 1,100                                    | 1,083                                    | 701                                      |
| Other revenue  | 2,333                                    | 300                         | -  | -  | -  |
| <b>Total revenue</b>   | <b>30,198</b>                            | <b>30,619</b>               | <b>21,193</b>                            | <b>21,176</b>                            | <b>20,794</b>                            |
| <b>Total own-sourced income</b>  | <b>30,198</b>                            | <b>30,619</b>               | <b>21,193</b>                            | <b>21,176</b>                            | <b>20,794</b>                            |
| <b>Net cost of (contribution by) services</b>                                      | <b>350,854</b>                           | <b>353,318</b>              | <b>279,941</b>                           | <b>225,931</b>                           | <b>224,705</b>                           |
| Revenue from Government  | 388,503                                  | 322,404                     | 270,962                                  | 216,964                                  | 215,780                                  |
| <b>Surplus (deficit) attributable to the Australian Government</b>                 | <b>37,649</b>                            | <b>(30,914)</b>             | <b>(8,979)</b>                           | <b>(8,967)</b>                           | <b>(8,925)</b>                           |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| Changes in asset revaluation reserves  | (850)                                    | -                           | -  | -  | -  |
| <b>Total other comprehensive income (loss)</b>                                     | <b>(850)</b>                             | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>36,799</b>                            | <b>(30,914)</b>             | <b>(8,979)</b>                           | <b>(8,967)</b>                           | <b>(8,925)</b>                           |

**Table 3.1: Comprehensive Income Statement (showing net cost of services) for the period ended 30 June (continued)**

**Note: Reconciliation of comprehensive income attributable to the entity**

|  | 2019-20       | 2020-21         | 2021-22        | 2022-23        | 2023-24        |
|--|---------------|-----------------|----------------|----------------|----------------|
|  | \$'000        | \$'000          | \$'000         | \$'000         | \$'000         |
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>36,799</b> | <b>(30,914)</b> | <b>(8,979)</b> | <b>(8,967)</b> | <b>(8,925)</b> |
| plus depreciation and amortisation expenses for RoU                                | 987           | 950             | 683            | 675            | 632            |
| less lease principal repayments  | (1,485)       | (941)           | (662)          | (666)          | (665)          |
| <b>Total comprehensive income (loss) attributable to the agency</b>                | <b>36,301</b> | <b>(30,905)</b> | <b>(8,958)</b> | <b>(8,958)</b> | <b>(8,958)</b> |

RoU = Right-of-Use asset

**Table 3.2: Budgeted Departmental Balance Sheet (as at 30 June)**

|   | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2021-22<br>Forward<br>estimate<br>\$'000 | 2022-23<br>Forward<br>estimate<br>\$'000 | 2023-24<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 10,488                                   | 10,648                      | 10,685                                   | 11,085                                   | 9,396                                    |
| Trade and other receivables               | 6,230                                    | 4,942                       | 4,942                                    | 4,942                                    | 4,942                                    |
| Loans                                     | 532                                      | 454                         | 376                                      | 194                                      | 30                                       |
| Investments                               | 95,000                                   | 63,078                      | 65,078                                   | 58,078                                   | 18,078                                   |
| <b>Total financial assets</b>             | <b>112,250</b>                           | <b>79,122</b>               | <b>81,081</b>                            | <b>74,299</b>                            | <b>32,446</b>                            |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 197,794                                  | 197,783                     | 185,531                                  | 180,195                                  | 207,789                                  |
| Property, plant and equipment             | 10,240                                   | 10,139                      | 10,433                                   | 10,273                                   | 13,381                                   |
| Intangibles                               | 4,434                                    | 4,913                       | 5,392                                    | 8,162                                    | 9,851                                    |
| Inventories                               | 561                                      | 561                         | 561                                      | 561                                      | 561                                      |
| Other non-financial assets                | 1,687                                    | 1,687                       | 1,687                                    | 1,687                                    | 1,687                                    |
| <b>Total non-financial assets</b>         | <b>214,716</b>                           | <b>215,083</b>              | <b>203,604</b>                           | <b>200,878</b>                           | <b>233,269</b>                           |
| <b>Total assets</b>                       | <b>326,966</b>                           | <b>294,205</b>              | <b>284,685</b>                           | <b>275,177</b>                           | <b>265,715</b>                           |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 2,315                                    | 2,315                       | 2,315                                    | 2,315                                    | 2,315                                    |
| Grants                                    | 1,288                                    | -                           | -  | -  | -  |
| Other payables                            | 1,475                                    | 1,475                       | 1,475                                    | 1,475                                    | 1,475                                    |
| <b>Total payables</b>                     | <b>5,078</b>                             | <b>3,790</b>                | <b>3,790</b>                             | <b>3,790</b>                             | <b>3,790</b>                             |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 6,500                                    | 5,559                       | 4,897                                    | 4,231                                    | 3,566                                    |
| <b>Total interest bearing liabilities</b> | <b>6,500</b>                             | <b>5,559</b>                | <b>4,897</b>                             | <b>4,231</b>                             | <b>3,566</b>                             |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employees                                 | 13,025                                   | 13,143                      | 13,264                                   | 13,389                                   | 13,517                                   |
| Other provisions                          | 89                                       | -                           | -  | -  | -  |
| <b>Total provisions</b>                   | <b>13,114</b>                            | <b>13,143</b>               | <b>13,264</b>                            | <b>13,389</b>                            | <b>13,517</b>                            |
| <b>Total liabilities</b>                  | <b>24,692</b>                            | <b>22,492</b>               | <b>21,951</b>                            | <b>21,410</b>                            | <b>20,873</b>                            |
| <b>Net assets</b>                         | <b>302,274</b>                           | <b>271,713</b>              | <b>262,734</b>                           | <b>253,767</b>                           | <b>244,842</b>                           |
| <b>EQUITY</b>                             |  |                             |  |  |  |
| Contributed equity                        | 152,135                                  | 152,488                     | 152,488                                  | 152,488                                  | 152,488                                  |
| Reserves                                  | 209,799                                  | 209,799                     | 209,799                                  | 209,799                                  | 209,799                                  |
| Retained surpluses (accumulated deficits) | (59,660)                                 | (90,574)                    | (99,553)                                 | (108,520)                                | (117,445)                                |
| <b>Total equity</b>                       | <b>302,274</b>                           | <b>271,713</b>              | <b>262,734</b>                           | <b>253,767</b>                           | <b>244,842</b>                           |

**Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2020-21)**

|   | Retained<br>earnings<br>(accumulated<br>deficit)<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|---|--|---|---|---------------------------|
| <b>Opening balance as at 1 July 2020</b>            |  |   |   |                           |
| Balance carried forward from previous period        | (59,660)   | 209,799                                   | 152,135                                     | <b>302,274</b>            |
| Surplus (deficit) for the period                    | (30,914)   | -   | -   | <b>(30,914)</b>           |
| Appropriation (equity injection)                    | -  | -   | 353   | <b>353</b>                |
| <b>Estimated closing balance as at 30 June 2021</b> | <b>(90,574)</b>  | <b>209,799</b>                            | <b>152,488</b>                              | <b>271,713</b>            |

**Table 3.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

|   | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2021-22<br>Forward<br>estimate<br>\$'000 | 2022-23<br>Forward<br>estimate<br>\$'000 | 2023-24<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Goods and services  | 19,431                                   | 12,283                      | 22,093                                   | 22,093                                   | 22,093                                   |
| Receipts from Government  | 388,503                                  | 322,404                     | 270,962                                  | 216,964                                  | 215,780                                  |
| Contribution from Government entities                               | 11,085                                   | 19,100                      | -  | -  | -  |
| Interest  | 1,872                                    | 1,217                       | 1,087                                    | 1,083                                    | 701                                      |
| Net GST received  | 26,738                                   | 21,288                      | 20,000                                   | 20,000                                   | 20,000                                   |
| <b>Total cash received</b>  | <b>447,629</b>                           | <b>376,292</b>              | <b>314,142</b>                           | <b>260,140</b>                           | <b>258,574</b>                           |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 59,170                                   | 60,611                      | 61,874                                   | 59,409                                   | 61,192                                   |
| Suppliers   | 48,528                                   | 46,137                      | 38,029                                   | 37,259                                   | 35,029                                   |
| Grants  | 280,510                                  | 275,069                     | 198,104                                  | 147,626                                  | 146,663                                  |
| Interest payments on lease liability                                | 81                                       | 70                          | 62                                       | 54                                       | 46                                       |
| <b>Total cash used</b>  | <b>388,289</b>                           | <b>381,887</b>              | <b>298,069</b>                           | <b>244,348</b>                           | <b>242,930</b>                           |
| <b>Net cash from (or used by) operating activities</b>              | <b>59,340</b>                            | <b>(5,595)</b>              | <b>16,073</b>                            | <b>15,792</b>                            | <b>15,644</b>                            |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Repayment of loans and interest                                     | 78                                       | 97                          | 91                                       | 182                                      | 164                                      |
| Proceeds from sales of non-financial assets                         | 48                                       | -                           | -  | -  | -  |
| <b>Total cash received</b>  | <b>126</b>                               | <b>97</b>                   | <b>91</b>                                | <b>182</b>                               | <b>164</b>                               |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 9,342                                    | 25,676                      | 13,465                                   | 21,908                                   | 56,832                                   |
| <b>Total cash used</b>  | <b>9,342</b>                             | <b>25,676</b>               | <b>13,465</b>                            | <b>21,908</b>                            | <b>56,832</b>                            |
| <b>Net cash from (or used by) investing activities</b>              | <b>(9,216)</b>                           | <b>(25,579)</b>             | <b>(13,374)</b>                          | <b>(21,726)</b>                          | <b>(56,668)</b>                          |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | -  | 353                         | -  | -  | -  |
| <b>Total cash received</b>  | <b>-</b>                                 | <b>353</b>                  | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>  |  |                             |  |  |  |
| Lease principal repayments  | 1,485                                    | 941                         | 662                                      | 666                                      | 665                                      |
| <b>Total cash used</b>  | <b>1,485</b>                             | <b>941</b>                  | <b>662</b>                               | <b>666</b>                               | <b>665</b>                               |
| <b>Net cash from (or used by) financing activities</b>              | <b>(1,485)</b>                           | <b>(588)</b>                | <b>(662)</b>                             | <b>(666)</b>                             | <b>(665)</b>                             |
| <b>Net increase (or decrease) in cash held</b>                      | <b>48,639</b>                            | <b>(31,762)</b>             | <b>2,037</b>                             | <b>(6,600)</b>                           | <b>(41,689)</b>                          |
| Cash and cash equivalents at the beginning of the reporting period  | 56,849                                   | 105,488                     | 73,726                                   | 75,763                                   | 69,163                                   |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>105,488</b>                           | <b>73,726</b>               | <b>75,763</b>                            | <b>69,163</b>                            | <b>27,474</b>                            |



**Table 3.5: Departmental Capital Budget Statement (for the period ended 30 June)**

|  | 2019-20<br>Estimated<br>actual<br>\$'000 | 2020-21<br>Budget<br>\$'000 | 2021-22<br>Forward<br>estimate<br>\$'000 | 2022-23<br>Forward<br>estimate<br>\$'000 | 2023-24<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Equity injections - Bill 2   | -  | 353                         | -  | -  | -  |
| <b>Total capital appropriations</b>  | -  | <b>353</b>                  | -  | -  | -  |
| <b>Total new capital appropriations represented by:</b>                      |  |                             |  |  |  |
| Purchase of non-financial assets   | -  | 353                         | -  | -  | -  |
| <b>Total items</b>   | -  | <b>353</b>                  | -  | -  | -  |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriations - equity injection <sup>(a)</sup>           | -  | 353                         | -  | -  | -  |
| Funded internally from departmental resources                                | 32,270                                   | 25,234                      | 13,465                                   | 21,908                                   | 56,832                                   |
| <b>Total acquisitions of non-financial assets</b>                            | <b>32,270</b>                            | <b>25,587</b>               | <b>13,465</b>                            | <b>21,908</b>                            | <b>56,832</b>                            |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 9,342                                    | 25,676                      | 13,465                                   | 21,908                                   | 56,832                                   |
| <b>Total cash used to acquire assets</b>                                     | <b>9,342</b>                             | <b>25,676</b>               | <b>13,465</b>                            | <b>21,908</b>                            | <b>56,832</b>                            |

<sup>(a)</sup> Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

**Table 3.6: Statement of Asset Movements (Budget year 2020-21)**

|   | Land          | Buildings       | Property, Intangibles<br>plant and<br>equipment | Total          |                  |
|---|---------------|-----------------|---|----------------|------------------|
|   | \$'000        | \$'000          | \$'000  | \$'000         |                  |
| <b>As at 1 July 2020</b>  |               |                 |   |                |                  |
| Gross book value  | 12,030        | 578,682         | 27,243  | 14,586         | <b>632,541</b>   |
| Gross book value - RoU  | -             | 7,311           | 46  | -              | <b>7,357</b>     |
| Accumulated depreciation/<br>amortisation and impairment          | -             | (399,348)       | (17,021)  | (10,152)       | <b>(426,521)</b> |
| Accumulated depreciation/<br>amortisation and impairment<br>- RoU | -             | (881)           | (28)  | -              | <b>(909)</b>     |
| <b>Opening net book balance</b>                                   | <b>12,030</b> | <b>185,764</b>  | <b>10,240</b>                                   | <b>4,434</b>   | <b>212,468</b>   |
| <b>CAPITAL ASSET ADDITIONS</b>                                    |               |                 |   |                |                  |
| <b>Estimated expenditure on new<br/>or replacement assets</b>     |               |                 |   |                |                  |
| By purchase - appropriation<br>equity                             | -             | -               | -   | 353            | <b>353</b>       |
| By purchase - appropriation<br>ordinary annual services           | -             | -               | -   | -              | -                |
| By purchase - internal resources                                  | -             | 20,002          | 3,585   | 1,647          | <b>25,234</b>    |
| By purchase - RoU   | -             | -               | -   | -              | -                |
| <b>Total additions</b>  | <b>-</b>      | <b>20,002</b>   | <b>3,585</b>                                    | <b>2,000</b>   | <b>25,587</b>    |
| <b>Other movements</b>  |               |                 |   |                |                  |
| Depreciation/<br>amortisation expense                             | -             | (19,063)        | (3,686)   | (1,521)        | <b>(24,270)</b>  |
| Depreciation/amortisation<br>expense - RoU                        | -             | (950)           | -   | -              | <b>(950)</b>     |
| <b>Total other movements</b>                                      | <b>-</b>      | <b>(20,013)</b> | <b>(3,686)</b>                                  | <b>(1,521)</b> | <b>(25,220)</b>  |
| <b>As at 30 June 2021</b>   |               |                 |   |                |                  |
| Gross book value  | 12,030        | 598,684         | 30,828  | 16,586         | <b>658,128</b>   |
| Gross book value - RoU  | -             | 7,311           | 46  | -              | <b>7,357</b>     |
| Accumulated depreciation/<br>amortisation and impairment          | -             | (418,411)       | (20,707)  | (11,673)       | <b>(450,791)</b> |
| Accumulated depreciation/<br>amortisation and impairment<br>- RoU | -             | (1,831)         | (28)  | -              | <b>(1,859)</b>   |
| <b>Closing net book balance</b>                                   | <b>12,030</b> | <b>185,753</b>  | <b>10,139</b>                                   | <b>4,913</b>   | <b>212,835</b>   |