Portfolio Additional

Estimates Statements 2018-19

Industry, Innovation and Science Portfolio

Explanations of Additional Estimates 2018-19

© Commonwealth of Australia 2019

ISBN 978-1-925050-91-2

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



Use of Department of Industry, Innovation and Science material under a [Creative Commons BY Attribution 3.0 Australia](http://creativecommons.org/licenses/by/3.0/au/deed.en) licence requires you to attribute the work (but not in any way that suggests that the Department of Industry, Innovation and Science endorses you or your use of the work).

*Department of Industry, Innovation and Science* *material used 'as supplied'*

Provided you have not modified or transformed Department of Industry, Innovation and Science material in any way including, for example, by changing the Department of Industry, Innovation and Sciencetext; calculating percentage changes; graphing or charting data; or deriving new statistics from published Department of Industry, Innovation and Sciencestatistics – then Department of Industry, Innovation and Science prefers the following attribution:

*Source: The Australian Government Department of Industry, Innovation and Science*

Derivative material

If you have modified or transformed Department of Industry, Innovation and Science material, or derived new material from those of the Department of Industry, Innovation and Science in any way, then Department of Industry, Innovation and Science prefers the following attribution:

*Based on The Australian Government Department of Industry, Innovation and Science data*

**Use of the Coat of Arms**

The terms under which the Coat of Arms can be used are set out on the It’s an Honour website (see [www.itsanhonour.gov.au](http://www.itsanhonour.gov.au)).

**Other Uses**

Inquiries regarding this licence and any other use of this document are welcome. Please contact the Chief Financial Officer in the Department of Industry, Innovation and Science on (02) 6213 6000.

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
2018-19 Additional Estimates for the Industry, Innovation and Science 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 responsibilities for accountability to the Parliament and, through it, the public.

Yours sincerely

Senator the Hon Matthew Canavan The Hon Karen Andrews MP

Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Industry, Innovation and Science on
(02) 6213 6000.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](file:///C%3A/Users/MM3264/AppData/Local/Microsoft/Windows/INetCache/Content.Outlook/LXKDSJ8I/www.budget.gov.au).

User guide
to the
Portfolio Additional
Estimates Statements

User Guide

The purpose of the 2018-19 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provide 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*)*
2018‑2019. 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) 2018-19* 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. |

Contents

[Portfolio overview 1](#_Toc536202616)

[Entity additional estimates statements 5](#_Toc536202617)

[Department of Industry, Innovation and Science 7](#_Toc536202618)

[Commonwealth Scientific and Industrial Research Organisation 43](#_Toc536202619)

Portfolio overview

Portfolio overview

Senator the Hon Matthew Canavan is responsible for Resources and Northern Australia. Minister Canavan 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.

Following the ministry announcement by the Prime Minister on 26 August 2018, 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.

The Industry, Innovation and Science Portfolio is no longer a sub-portfolio of the Jobs and Innovation Portfolio. The Department of Industry, Innovation and Science
(Figure 1) leads the Industry, Innovation and Science Portfolio, which covers Resources and Northern Australia and Industry, Science and Technology, including related Commonwealth entities.

The responsibilities of the Department of Industry, Innovation and Science and portfolio agencies have not changed since the 2018–19 Portfolio Budget Statements.

A full outline of the department’s Portfolio Overview can be found in the 2018-19 Portfolio Budget Statements.

Figure 1: Industry, Innovation and Science structure and outcomes



Entity additional estimates statements

# Department of Industry, Innovation and Science

[Section 1: Entity overview and resources 9](#_Toc282974)

[1.1 Strategic direction statement 9](#_Toc282975)

[1.2 Entity resource statement 9](#_Toc282976)

[1.3 Entity measures 13](#_Toc282977)

[1.4 Additional estimates, resourcing and variations to outcomes 15](#_Toc282978)

[1.5 Breakdown of additional estimates by appropriation bill 17](#_Toc282979)

[Section 2: Revisions to outcomes and planned performance 18](#_Toc282980)

[2. Changes to outcome and program structures 18](#_Toc282981)

[2.1 Budgeted expenses and performance for outcome 1 18](#_Toc282982)

[Section 3: Special account flows and budgeted financial statements 26](#_Toc282983)

[3.1 Special account flows 26](#_Toc282984)

[3.2 Budgeted financial statements 27](#_Toc282985)

Department of Industry, Innovation and Science

Section 1: Entity overview and resources

### Strategic direction statement

The Australian Government seeks to capture the opportunities of a modern, digital and globally integrated economy – one that is able to harness knowledge, create and capture the jobs and economic growth opportunities of tomorrow, while supporting Australians to navigate the transition today. The Industry, Innovation and Science Portfolio boosts Australia’s competitiveness and facilitates economic transformation, by backing business, science, innovation and investment.

While the Industry, Innovation and Science Portfolio is no longer a sub-portfolio of the Jobs and Innovation Portfolio, it continues to work closely with the Department of Jobs and Small Business and across government to support job creation.

There have been no other changes to the department’s strategic direction since the 2018-19 Portfolio Budget Statements were released.

Further details of the department’s strategic direction can be found in the 2018-19 Portfolio Budget Statements and the department’s 2018-19 Corporate Plan at www.industry.gov.au.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Industry, Innovation and Science at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018‑19 Budget year, including variations through Appropriation Bills Nos. 3 and 4 2018-2019*,* Special Appropriations and Special Accounts.

Table 1.1: Department of Industry, Innovation and Science resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

Table 1.1: Department of Industry, Innovation and Science resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)

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

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

1. Actual and estimated adjusted balance carried forward from previous year.
2. Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items.
4. Refer to Table 3.1 for further information on Special Accounts.
5. 'Corporate entities' are corporate Commonwealth entities as defined under the PGPA Act.
6. Excludes special appropriation payments to the National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA).
7. 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 NOPSEMA through a special appropriation administered by the department. The funding is equal in value to the levies NOPSEMA collects from the oil and gas industries.

Table 1.1: Department of Industry, Innovation and Science resource statement— Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)

Third party payments from and on behalf of other entities

1. Excludes special appropriation payments to NOPSEMA.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

Prepared on a Government Financial Statistics (fiscal) basis.

1. Represents return of uncommitted Resource program funding which has been redirected to the measure National Radioactive Waste Management Facility – additional funding.
2. Fiscal balance impact relates to providing $4.5 million in 2018-19 and $6 million in 2019-20 in loan funding to PSMA Australia Limited.
3. Provision for $1 million of funding has already been included in the forward estimates.

Table 1.2: Entity 2018-19 measures since Budget (continued)

1. The lead entity for measure Safer Communities Fund is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs Portfolio.
2. Referred in Table 2.1.2 as Empowering Businesses to Go Digital. The lead entity for measure Small Business Package - improving small business digital capability is the Department of Jobs and Small Business. The full measure description and package details appear in MYEFO under the Jobs and Small Business Portfolio.
3. This measure is being absorbed within existing resources.
4. Referred in Table 2.1.2 as Boosting Female Founders Initiative. The lead entity for measure Women's Economic Security Package is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet Portfolio.

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

The following tables detail the changes to the resourcing for the Department of Industry, Innovation and Science at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2018‑19 Budget

Table 1.3: Additional estimates and other variations to outcomes since 2018‑19 Budget (continued)

1. Represents loan funding to PSMA Australia Limited. The fiscal balance impact of providing the loan is shown in Table 1.2.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Industry, Innovation and Science through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2018-19

Table 1.5: Appropriation Bill (No. 4) 2018-19

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 2018-19 Portfolio Budget Statements.

### 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

There have been no changes to linked programs for Outcome 1 since the 2018-19 Portfolio Budget Statements.

##### Budget 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

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

1. Expenses not requiring appropriation are associated with the concessional loans proposed under the Northern Australia Infrastructure Facility and to PSMA Australia Limited.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
3. Excludes expenditure funded via the Ordinary Annual Services (Appropriation Bill No.1).
4. Expenses not requiring annual appropriation includes depreciation expenses, amortisation expenses and audit fees.
5. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
6. The movement of funds includes a decrease of $16.7 million in 2025-26 and an increase of $0.1 million in 2022-23, $17.9 million in 2023-24 and $13.1 million in 2024-25.

Table 2.1.2: Program components of Outcome 1

Table 2.1.2: Program components of Outcome 1 (continued)

Table 2.1.2: Program components of Outcome 1 (continued)

Table 2.1.2: Program components of Outcome 1 (continued)

1. Referred in Table 1.2 as Women's Economic Security Package.
2. Expenses not requiring appropriation are associated with the concessional loans proposed under the Northern Australia Infrastructure Facility and to PSMA Australia Limited.
3. Referred in Table 1.2 as Small Business Package - improving small business digital capability.
4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
5. Excludes expenditure funded via the Ordinary Annual Services (Appropriation Bill No.1).
6. Expenses not requiring annual appropriation includes depreciation expenses, amortisation expenses and audit fees.

Table 2.1.3: Performance criteria for Outcome 1

There have been no changes to performance criteria for Outcome 1 since the 2018-19 Budget. Refer to pp. 36-48 of the 2018-19 Industry, Innovation and Science Portfolio Budget Statements for current performance criteria.

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, Innovation and Science.

Table 3.1: Estimates of special account flows and balances

(A) = Administered

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

**Departmental 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 2018-19 is $433.5 million.

**Expenses**

Total departmental expenses budgeted for in 2018-19 are $532.5 million, comprising $305.9 million for employee expenses, $190.9 million for suppliers, $35.0 million for depreciation and amortisation and $0.7 million for grants.

**Income**

Total departmental own-source income budgeted for in 2018-19 is $99.0 million, comprising $90.3 million from sale of goods and rendering of services, $8.0 million from other independent sources and $0.7 million in resources received free of charge.

Revenue from Government for 2018-19 is budgeted at $397.4 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 2018-19 are $330.9 million, comprising $216.3 million in non-financial assets and $114.6 million in financial assets.

Non-financial assets include $97.5 million for land and buildings, $42.3 million for property, plant and equipment, $62.0 million for intangibles, $2.2 million for inventories and $12.3 million in other assets. Financial assets consist of $99.9 million for receivables, $12.3 million for cash, and $2.4 million in other financial assets.

**Liabilities**

Total departmental liabilities budgeted for in 2018-19 are $158.9 million, comprising $82.9 million in provisions and $76.1 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 2018-19 are $1.9 billion, represented by $1.1 billion in payments to corporate Commonwealth entities, $466.9 million in grants, $117.0 million in concessional loan discounts, $109.0 million in suppliers and depreciation, $44.5 million in subsidies and $6.9 million in employee benefits.

**Income**

Total administered income budgeted for in 2018-19 is $1.5 billion, represented by $1.4 billion in royalties, $51.7 million in fees, $26.1 million in other revenue and $18.6 million in interest.

**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 2018-19 are $3.9 billion, represented by $3.5 billion in investments, $299.6 million in cash and receivables, $118.3 million in other financial assets and $8.7 million in non-financial assets.

**Liabilities**

Total administered liabilities budgeted for in 2018-19 are $104.7 million, represented by $103.1 million in payables and $1.5 million in provisions.

**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

Prepared on Australian Accounting Standards basis.

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**

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2018-19 Budget year)

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)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

Prepared on Australian Accounting Standards basis.

# Commonwealth Scientific and Industrial Research Organisation

[Section 1: Entity overview and resources 45](#_Toc283010)

[1.1 Strategic direction statement 45](#_Toc283011)

[1.2 Entity resource statement 45](#_Toc283012)

[1.3 Entity measures 47](#_Toc283013)

[1.4 Additional estimates, resourcing and variations to outcomes 48](#_Toc283014)

[1.5 Breakdown of additional estimates by appropriation bill 49](#_Toc283015)

[Section 2: Revisions to outcomes and planned performance 50](#_Toc283016)

[2. Changes to outcome and program structures 50](#_Toc283017)

[2.1 Budgeted expenses and performance for outcome 1 50](#_Toc283018)

[Section 3: Special account flows and budgeted financial statements 53](#_Toc283019)

[3.1 Special account flows 53](#_Toc283020)

[3.2 Budgeted financial statements 53](#_Toc283021)

Commonwealth Scientific and Industrial Research Organisation

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Commonwealth Scientific and Industrial Research Organisation (CSIRO) is a statutory authority within the Portfolio. The organisation’s primary functions are set out in the *Science and Industry Research Act* *1949*.

There have been no changes to CSIRO’s strategic direction since the 2018-19 Portfolio Budget Statements. A full outline of CSIRO’s strategic direction can be found on
pp. 113-114 of the 2018-19 Industry, Innovation and Science Portfolio Budget Statements. CSIRO’s 2018-19 Corporate Plan is available on www.csiro.au.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for CSIRO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018‑19 Budget year, including variations through Appropriation Bills Nos. 3 and 4, Special Appropriations and Special Accounts.

Table 1.1: CSIRO resource statement — Additional Estimates for
2018-19 as at Additional Estimates February 2019

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

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

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

1. *Appropriation Act (No. 1)* and Appropriation Bill (No. 3) 2018-2019.
2. *Appropriation Act (No. 2)* and Appropriation Bill (No. 4) 2018-2019.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead entity for measure Darwin City Deal is the Department of Infrastructure, Regional Development and Cities. The full measure description and package details appear in MYEFO under the Infrastructure, Regional Development and Cities Portfolio. This measure provides funding of $2.7 million over nine years from 2019-20.
2. The lead entity for measure National Consumer Data Right - additional funding is the Australian Competition and Consumer Commission (ACCC). The full measure description and package details appear in MYEFO under the Treasury Portfolio.

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

The following tables detail the changes to the resourcing for CSIRO at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2018‑19 Budget

Prepared on a Government Financial Statistics (fiscal) basis.

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

2017-18 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) 2018-19

CSIRO has not received any additional appropriations 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 2018-19 Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Innovative scientific and technology solutions to national challenges and opportunities to benefit industry, the environment and the community, through scientific research and capability development, services and advice. |

#### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2018–19 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

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

1. Expenses not requiring appropriation in the Budget year consists of approved operating losses and audit fees.

##### Performance criteria for Outcome 1

There have been no changes to the performance criteria since the 2018–19 Budget. Refer to pp. 122-126 of the 2018-19 Industry, Innovation and Science Portfolio Budget Statements and the Corporate Plan 2018-19 at www.csiro.au for current performance criteria.

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. CSIRO has no special accounts; therefore Table 3.1 is not presented.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

CSIRO’s budgeted financial statements are presented on a consolidated basis in accordance with AASB 10 (Consolidated Financial Statements).

Changes to the budgeted financial statements since the 2018-19 Portfolio Budget Statements have resulted from the actual financial results for 2017-18, revised estimates of own-source revenue and new measures for Darwin City Deal — Urban Living Lab and the National Consumer Data Right as outlined in Tables 1.2 and 1.3.

*Comprehensive Income Statement*

Increases in revenue from government are mainly for the Darwin City Deal — Urban Living Lab, announced in MYEFO, and the National Consumer Data Right — additional funding, announced in MYEFO under the Treasury Portfolio. Increases to other revenue estimates are largely due to funding for National Research Infrastructure Roadmap initiatives which was announced in the 2018-19 Budget with estimates for CSIRO provided afterwards.

*Budgeted Departmental Balance Sheet*

The budgeted departmental balance sheet has been updated for the impact of the
2017-18 actuals which changed the opening balances for 2018-19. Non-financial assets estimates have been increased to reflect the investment from the National Research Infrastructure Roadmap funding.

*Statement of Changes in Equity*

A reclassification between equity accounts has been undertaken to reflect a change in accounting treatment of equity investment valuations under the new *AASB 9 Financial Instruments*.

#### 3.2.2 Budgeted financial statements

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. - Includes the following sources of funding:

- current Bill No. 3 and prior year Act No. 1/3/5 appropriations

- donations and contributions

- internally developed assets

- own source revenue receipts

- proceeds from the sale of assets

Table 3.7: Statement of asset movements (2018-19 Budget year)

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)

CSIRO 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)

CSIRO 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)

CSIRO 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)

CSIRO has no budgeted administered capital budget; therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

CSIRO has no budgeted administered asset movements; therefore Table 3.12 is not presented.