

Portfolio Additional Estimates Statements 2020-21

Industry, Science, Energy and Resources Portfolio

Explanations of Additional Estimates 2020-21

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The Hon Karen Andrews MP
Minister for Industry, Science and Technology

The Hon Angus Taylor MP
Minister for Energy and Emissions Reduction

The Hon Keith Pitt MP
Minister for Resources, Water and Northern Australia

Senator the Hon Michaelia Cash
Minister for Employment, Skills, Small and Family Business

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 2020-21 Budget for the Industry, Science, Energy and Resources Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

We present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

The Hon Karen Andrews MP

The Hon Angus Taylor MP

The Hon Keith Pitt 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nfp	not for publication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
\$b	\$ billion

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 Finance Officer, Department of Industry, Science, Energy and Resources 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.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2020-21 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) 2020-21. 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) 2020-21* 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.
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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.
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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.
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Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements.

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PORTFOLIO OVERVIEW

INDUSTRY, SCIENCE, ENERGY AND RESOURCES PORTFOLIO OVERVIEW

This document provides information about the changes within the Industry, Science, Energy and Resources Portfolio since the publication of the Portfolio Budget Statements 2020-21.

Ministers and portfolio responsibilities

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. As a result of changes in the Ministry announced on 18 December 2020, Minister Andrews is supported by Senator the Hon Jonathon Duniam as Assistant Minister for Industry Development.

The Hon Angus Taylor MP is responsible for Energy and Emissions Reduction. Minister Taylor is charged with supporting affordable, reliable and secure energy for the long term benefit of the Australian community. He is also charged with reducing emissions including by focusing investment on priority technologies.

The Hon Keith Pitt MP is responsible for Resources, Water and Northern Australia. Minister Pitt 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. Minister Pitt is supported by the Hon Michelle Landry MP as Assistant Minister for Northern Australia.

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.

Further details on the department's portfolio agencies can be found in the relevant part of the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements at www.industry.gov.au.

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

<p>Minister for Industry, Science and Technology The Hon Karen Andrews MP</p>
<p>Minister for Energy and Emissions Reduction The Hon Angus Taylor MP</p>
<p>Minister for Resources, Water and Northern Australia The Hon Keith Pitt MP</p>
<p>Minister for Employment, Skills, Small and Family Business Senator the Hon Michaelia Cash</p>
<p>Assistant Minister for Northern Australia The Hon Michelle Landry MP</p>
<p>Assistant Minister for Industry Development Senator the Hon Jonathon Duniam</p>
<p>Department of Industry, Science, Energy and Resources Portfolio Secretary: Mr David Fredericks PSM 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. 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. 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. Outcome 4: Facilitating the growth of small and family business.</p>
<p>Australian Institute of Marine Science (AIMS) Chief Executive Officer: Dr Paul Hardisty Outcome: Growth of knowledge to support protection and sustainable development of Australia's marine resources through innovative marine science and technology.</p>
<p>Australian Nuclear Science and Technology Organisation (ANSTO) Chief Executive Officer: Shaun Jenkinson (A/g) Outcome: 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.</p>
<p>Australian Renewable Energy Agency (ARENA) Chief Executive Officer: Mr Darren Miller Outcome: Support improvements in the competitiveness of renewable energy and related technologies and the supply of renewable energy by administering financial assistance, developing analysis and advice about, and sharing information and knowledge with regard to, renewable energy and related technologies.</p>
<p>Clean Energy Finance Corporation (CEFC) Chief Executive Officer: Mr Ian Learmonth Outcome: 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.</p>

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

<p style="text-align: center;">Clean Energy Regulator (CER) Chair: Mr David Parker AM</p> <p>Outcome: 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.</p>
<p style="text-align: center;">Climate Change Authority (CCA) Chief Executive Officer: Mr Brad Archer</p> <p>Outcome: 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.</p>
<p style="text-align: center;">Commonwealth Scientific and Industrial Research Organisation (CSIRO) Chief Executive: Dr Larry Marshall</p> <p>Outcome: 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.</p>
<p style="text-align: center;">Geoscience Australia (GA) Chief Executive Officer: Dr James Johnson</p> <p>Outcome: Informed Government, industry and community decisions on the economic, social and environmental management of the nation's natural resources through enabling access to geoscientific and spatial information.</p>
<p style="text-align: center;">IP Australia Director General: Mr Michael Schwager</p> <p>Outcome: Increased Innovation, Investment and trade in Australia, and by Australians overseas, through the administration of the registrable intellectual property rights system, promoting public awareness and industry engagement, and advising government.</p>
<p style="text-align: center;">National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA) Chief Executive Officer: Mr Stuart Smith</p> <p>Outcome: Promote and enforce the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.</p>
<p style="text-align: center;">Northern Australia Infrastructure Facility (NAIF) Chief Executive Officer: Mr Chris Wade</p> <p>Outcome: Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure through the provision of concessional financing delivered through the state and territory governments.</p>
<p style="text-align: center;">Snowy Hydro Limited Chief Executive Officer: Mr Paul Broad</p> <p>Objective: To operate as a commercial integrated energy business producing, supplying, trading and retailing energy in the National Electricity Market to create value for and provide returns to its shareholders and to manage the water resources of the Snowy Hydro Scheme in compliance with the Snowy Water Licence.</p>

ENTITY RESOURCES AND PLANNED PERFORMANCE

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**DEPARTMENT OF INDUSTRY,
SCIENCE, ENERGY AND
RESOURCES**

**ENTITY ADDITIONAL ESTIMATE
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 Australian Government's JobMaker plan is supporting economic recovery and job growth by fostering a strong, modern, more competitive and resilient economy. The department continues to play a leading role in the Government's plan to strengthen the economy, create jobs and deliver opportunities for all Australians.

In support of this plan and Australia's economic recovery, the department is implementing the Modern Manufacturing Strategy (MMS) to drive investment in Australian manufacturers and focusing on competitiveness, scale and resilience. The department will also facilitate a supportive economic growth environment for businesses, including in regions, by harnessing the opportunities from emerging technologies, locking-in secure, affordable and reliable energy, backing Australia's strong resources sector, building business digital capability, including growing Australian business' cyber security resilience, and supporting small and family business. The department is also focused on reducing emissions with strong jobs growth and a strong economy, including by implementing a technology investment roadmap which focuses investment on priority technologies.

The department is committed to delivering these priorities as Australia works to manage the impacts of COVID-19 and rebuilds and recovers from the pandemic. This includes implementing the measures from this 2020-21 Mid-Year Economic and Fiscal Outlook, including:

- Developing a business case to inform future investments in onshore vaccine manufacturing capability and capacity.
- Enhancing Australia's fuel security through the delivery of a temporary production payment program to support our domestic oil refinery capability.
- Encouraging investment in regional Australia by accelerating gas exploration in the Beetaloo sub-basin and expanding the Northern Australia Infrastructure Facility's offering by allowing a broader range of investments.

Further details of the department's strategic direction can be found in relevant parts of the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements and the Department of Industry, Science, Energy and Resources' 2020-21 Corporate Plan at www.industry.gov.au.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources 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.

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

Table 1.1: Department of Industry, Science, Energy and Resources resource statement – Additional estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	Total estimate at Additional Estimates 2020-21
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	90,591	106,581	–	106,581
Departmental appropriations	474,430	592,928	14,092	607,020
s74 external revenue (c)	94,725	83,927	(7,984)	75,943
Departmental capital budget (d)	29,298	29,119	(2,350)	26,769
Annual appropriations - other services - non-operating (e)				
Prior year appropriation available (b)	12,107	7,452	(400)	7,052
Equity injection	2,796	10,321	4,800	15,121
Total departmental annual appropriations	703,947	830,328	8,158	838,486
Special accounts (f)				
Opening balance	27,162	27,400	–	27,400
Appropriation receipts (g)	5,000	10,466	–	10,466
Non-appropriation receipts	11,992	7,170	4,996	12,166
Total special accounts	44,154	45,036	4,996	50,032
<i>less department appropriations drawn from annual appropriations and credited to special accounts</i>	5,000	10,466	–	10,466
Total departmental resourcing	743,101	864,898	13,154	878,052
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	189,017	322,530	(122,670)	199,860
Outcome 1	557,931	834,103	88,088	922,191
Outcome 2	550	13,623	–	13,623
Outcome 3	32,273	113,415	39,946	153,361
Outcome 4	7,802	32,463	–	32,463
Payments to corporate entities (h)	1,176,820	1,318,564	3,252	1,321,816
Annual appropriations - other services - non-operating (e)				
Prior year appropriation available (b)	11,460	152,139	(6,588)	145,551
Administered assets and liabilities	152,139	896,754	–	896,754
Payments to corporate entities (h)	91,194	35,645	1,250	36,895
Total administered annual appropriations	2,219,186	3,719,236	3,278	3,722,514

Table 1.1: Department of Industry, Science, Energy and Resources resource statement – Additional estimates for 2020-21 as at February 2021 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	Total estimate at Additional Estimates 2020-21 \$'000
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	
<i>Total administered special appropriations</i>	<i>284,275</i>	<i>533,202</i>	<i>192,408</i>	<i>725,610</i>
Special accounts (f)				
Opening balance	121,061	5,966,292	–	5,966,292
Adjustments	5,391,179	(8,835)	–	(8,835)
Non-appropriated receipts	474,205	867,997	(300,000)	567,997
<i>Total special accounts receipts</i>	<i>5,986,445</i>	<i>6,825,454</i>	<i>(300,000)</i>	<i>6,525,454</i>
less payments to corporate entities from annual/special appropriations and special accounts	1,386,454	2,270,221	(56,237)	2,213,984
less special account balances for corporate entities	5,419,000	5,719,000	(240,000)	5,479,000
Total administered resourcing	1,684,452	3,088,671	191,923	3,280,594
Total resourcing for the Department of Industry, Science, Energy and Resources	2,427,553	3,953,569	205,077	4,158,646
			<i>Actual</i>	
			<i>2019-20</i>	<i>2020-21</i>
Average staffing levels (number)			<i>2,704</i>	<i>3,096</i>

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis.

- (a) *Appropriation Act (No. 1) 2020-21* and *Appropriation Bill (No. 3) 2020-21*.
- (b) Excludes \$198.4 million subject to administrative quarantine or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (c) Estimated external revenue receipts under section 74 of the *PGPA Act*.
- (d) 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'. Excludes \$2.4 million subject to administrative quarantine.
- (e) *Appropriation Act (No. 2) 2020-21* and *Appropriation Bill (No. 4) 2020-21*.
- (f) Excludes trust moneys held in special accounts. For information on special accounts (excluding amounts held on trust), please see Table 3.1.
- (g) Amounts credited to special accounts from the department's annual and special appropriations.
- (h) 'Corporate entities' are corporate Commonwealth entities as defined under the *PGPA Act*.

Table 1.1: Department of Industry, Science, Energy and Resources resource statement – Additional estimates for 2020-21 as at February 2021 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	Total estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Payments made to corporate entities within the Portfolio (h)				
Ordinary Annual Services				
Australian Institute of Marine Science	44,773	45,218	–	45,218
Australian Nuclear Science and Technology Organisation	281,909	278,819	–	278,819
Australian Renewable Energy Agency	–	17,625	–	17,625
Clean Energy Finance Corporation	1,925	4,270	–	4,270
Commonwealth Scientific and Industrial Research Organisation	837,873	960,670	1,288	961,958
National Offshore Petroleum Safety Environmental Management Authority	–	–	739	739
Northern Australia Infrastructure Facility	10,340	11,962	1,225	13,187
Total ordinary annual services	1,176,820	1,318,564	3,252	1,321,816
Other Services				
Australian Nuclear Science and Technology Organisation	81,194	20,465	–	20,465
Commonwealth Scientific and Industrial Research Organisation	10,000	15,180	1,250	16,430
Total other services	91,194	35,645	1,250	36,895
Special appropriations				
Australian Renewable Energy Agency	82,500	327,182	–	327,182
National Offshore Petroleum Safety Environmental Management Authority	35,940	38,830	(739)	38,091
Total special appropriations	118,440	366,012	(739)	365,273
Special accounts				
Clean Energy Finance Corporation	–	550,000	(60,000)	490,000
Total special accounts	–	550,000	(60,000)	490,000
Total payments to corporate entities within the Portfolio	1,386,454	2,270,221	(56,237)	2,213,984

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.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2020-21 measures since Budget

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Receipt measures					
Northern Australia Infrastructure Facility — expansion	1.4				
Administered receipt		-	(1,000)	(1,034)	(2,171)
Total		-	(1,000)	(1,034)	(2,171)
Total receipt measures					
Administered		-	(1,000)	(1,034)	(2,171)
Total		-	(1,000)	(1,034)	(2,171)
Payment measures					
COVID-19 Response Package — new interim measures under the fuel security package	3.1				
Administered payment		41,746	41,746	-	-
Departmental payment		965	2	-	-
Total		42,711	41,748	-	-
COVID-19 Response Package — vaccine security — manufacturing capability and capacity (a)	1.1				
Administered payment		-	-	-	-
Departmental payment		nfp	-	-	-
Total		nfp	-	-	-
JobMaker Plan — gas-fired recovery — delivering accelerated exploration in the Beetaloo sub-basin	1.3				
Administered payment		-	20,000	30,000	-
Departmental payment		480	723	723	166
Total		480	20,723	30,723	166

Table 1.2: Entity 2020-21 measures since Budget (continued)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Northern Australia Infrastructure Facility — expansion	1.4				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-
Northern Endeavour Decommission (a)	1.3				
Administered payment		nfp	nfp	nfp	-
Departmental payment		nfp	nfp	nfp	-
Total		nfp	nfp	nfp	-
Special Advisor for Low Emissions Technology	2.2				
Departmental payment		497	400	-	-
Total		497	400	-	-
Total payment measures					
Administered		41,746	61,746	30,000	-
Departmental		1,942	1,125	723	166
Total		43,688	62,871	30,723	166

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The financial impact of this measure is not for publication (nfp) due to commercial-in-confidence considerations.

Part 2: Other measures not previously reported in a portfolio statement

The Department of Industry, Science, Energy and Resources does not have any other measures not previously reported in a portfolio statement; therefore no table is presented.

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 2020-21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2020-21 Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Administered					
Annual appropriations					
Measures					
JobMaker Plan — gas-fired recovery — delivering accelerated exploration in the Beetaloo sub-basin	1.3	-	20,000	30,000	-
Northern Endeavour Decommission (a)	1.3	nfp	nfp	nfp	-
Changes in Parameters					
(net increase)	1.1, 1.2	92	45	66	684
Other Variations					
(net increase)	1.3	1,000	1,000	240	-
(net decrease)	1.2	(1,584)	(656)	-	-
Special appropriations (including Special Accounts)					
Measures					
Northern Australia Infrastructure Facility — expansion	1.4	-	(31,100)	19,000	-
Other Variations					
(net decrease)	1.3	(739)	(667)	-	-
Net impact on appropriations for Outcome 1 (administered)		(1,231)	(11,378)	49,306	684

Table 1.3: Additional estimates and other variations to outcomes since the 2020-21 Budget (continued)

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measures					
COVID-19 Response Package — vaccine security — manufacturing capability and capacity (a)	1.1	nfp	-	-	-
JobMaker Plan — gas-fired recovery — delivering accelerated exploration in the Beetaloo sub-basin	1.3	480	723	723	166
Northern Endeavour Decommission (a)	1.3	nfp	nfp	nfp	-
Changes in Parameters					
(net decrease)	1.1 1.2 1.3 1.4	-	-	(382)	(1)
Other Variations					
(net decrease)	1.2	4,690	(218)	(1,019)	(4,000)
Net impact on appropriations for Outcome 1 (departmental)		5,170	505	(678)	(3,835)
Total net impact on appropriations for Outcome 1		3,939	(10,873)	48,628	(3,151)
Outcome 2					
Administered					
Special appropriations					
Other Variations					
(net decrease)	2.2	193,147	55,090	-	-
Net impact on appropriations for Outcome 2 (administered)		193,147	55,090	-	-
Outcome 2					
Departmental					
Annual appropriations					
Measures					
Special Advisor for Low Emissions Technology	2.2	497	400	-	-
Changes in Parameters					
(net decrease)	2.1 2.2	-	-	(52)	-
Net impact on appropriations for Outcome 2 (departmental)		497	400	(52)	-
Total net impact on appropriations for Outcome 2		193,644	55,490	(52)	-

Table 1.3: Additional estimates and other variations to outcomes since the 2020-21 Budget (continued)

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 3					
Administered					
Annual appropriations					
Measures					
COVID-19 Response Package — new interim measures under the fuel security package	3.1	41,746	41,746	-	-
Other Variations					
(net decrease)	3.1	(1,800)	179	185	190
Net impact on appropriations for Outcome 3 (administered)		39,946	41,925	185	190
Outcome 3					
Departmental					
Annual appropriations					
Measures					
COVID-19 Response Package — new interim measures under the fuel security package	3.1	965	2	-	-
Changes in Parameters					
(net decrease)	3.1	-	-	(53)	-
Net impact on appropriations for Outcome 3 (departmental)		965	2	(53)	-
Total net impact on appropriations for Outcome 3		40,911	41,927	132	190
Outcome 4					
Departmental					
Annual appropriations					
Changes in Parameters					
(net decrease)	4.1	-	-	(19)	-
Net impact on appropriations for Outcome 4 (departmental)		-	-	(19)	-
Total net impact on appropriations for Outcome 4		-	-	(19)	-

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

(a) The financial impact of this measure is not for publication (nfp) due to commercial-in-confidence considerations.

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) 2020-21

	2019-20 Available (a) \$'000	2020-21 Budget \$'000	2020-21 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	449,825	834,103	922,191	88,088	-
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	373	13,623	13,623	-	-
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	18,301	113,415	153,361	39,946	-
Outcome 4					
Facilitating the growth of small and family business	7,387	32,463	32,463	-	-
Total administered	475,886	993,604	1,121,638	128,034	-

Table 1.4: Appropriation Bill (No. 3) 2020-21 (continued)

	2019-20 Available (a) \$'000	2020-21 Budget \$'000	2020-21 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	417,255	437,240	449,870	12,630	-
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	25,228	67,662	68,159	497	-
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	52,418	93,458	94,423	965	-
Outcome 4					
Facilitating the growth of small and family business	8,828	21,337	21,337	-	-
Total departmental	503,729	619,697	633,789	14,092	-
Total administered and departmental	979,615	1,613,301	1,755,427	142,126	-

(a) 2019-20 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) 2020-21

	2019-20 Available (a) \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	2,396	10,321	15,121	4,800	-
Administered assets and liabilities	145,551	896,754	896,754	-	-
Total non-operating	147,947	907,075	911,875	4,800	-
Total other services	147,947	907,075	911,875	4,800	-

(a) 2019-20 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 2020-21 Industry, Science, Energy and Resources 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

<p>Department of Agriculture, Water and the Environment</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Sustainable Management of Natural Resources and the Environment • Program 1.3 – Commonwealth Environmental Water • Program 2.1 – Antarctica: Science, Policy and Presence • Program 3.2 – Sustainable Management - Natural Resources • Program 3.10 – Agricultural Resources
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Agriculture, Water and the Environment works collaboratively with the Department of Industry, Science, Energy and Resources on the Australian Antarctic Science Council and the ongoing protection of the Alligator Rivers Region from impacts of mining uranium at Ranger mine.</p>
<p>Regional Investment Corporation</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Regional Investment Corporation
<p>Changes to linked program since the 2020-21 Portfolio Budget Statements</p> <p>The Regional Investment Corporation no longer administers the National Water Infrastructure Loan Facility.</p> <p>This ends the linked program with DISER.</p>
<p>Department of Defence</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p>

<ul style="list-style-type: none"> • Program 2.1 – Strategic Policy and Intelligence • Program 2.9 – Capability, Acquisition and Sustainment • Program 2.13 – Defence Science and Technology
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Defence works collaboratively with the Department of Industry, Science, Energy and Resources 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 investment in defence capability over the next decade. This includes a focus on the National Naval Shipbuilding Enterprise and Sovereign Industrial Capability Priorities, as well as the linkages between defence industry policy and broader industry policy. The department also focuses on maximising Australian industry involvement in major capital acquisition programs.</p>
<p>Department of Education, Skills and Employment</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.6 – Research capacity • Program 4.1 – Employment Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Industry, Science, Energy and Resources is working with the Department of Education, Skills and Employment to enhance Australia’s research capacity, primarily through the development of Research Infrastructure Investment Plans and National Research Infrastructure Roadmaps.</p> <p>The Department of Education, Skills and Employment works collaboratively 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 together to help support a whole of government response to structural adjustment.</p>
<p>Department of Infrastructure, Transport, Regional Development and Communications</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Infrastructure Investment • Program 1.2 – Growing innovative and competitive businesses, industries and regions • Program 3.1 – Regional Development
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Infrastructure, Transport, Regional Development and Communications works collaboratively with the Department of Industry, Science, Energy and Resources on developing northern Australia through land transport</p>

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infrastructure investment programs including the Northern Australia Roads and Beef Roads programs, and Roads of Strategic Importance initiative.

The Department of Infrastructure, Transport, Regional Development and Communications is also working with the Department of Industry, Science, Energy and Resources on supporting economic activity and diversity, improve innovation and create long-term sustainable jobs in Australia's regions through Regional CRC-P grants.

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Investing in science, technology and commercialisation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	193,342	366,819	332,345	307,871	315,966
Expenses not requiring appropriation in the Budget year (c)	201	298	–	–	–
Administered Total	193,543	367,117	332,345	307,871	315,966
Departmental expenses					
Departmental appropriation	152,012	144,464	123,317	114,683	109,123
s74 external revenue (a)	35,790	38,482	38,299	38,435	39,160
Special accounts	2,246	22	38	37	38
Expenses not requiring appropriation in the Budget year (b)	14,780	13,916	12,099	12,101	12,103
Departmental Total	204,828	196,885	173,753	165,256	160,424
Total expenses for Program 1.1	398,371	564,002	506,098	473,127	476,390
Program 1.2: Growing innovative and competitive businesses, industries and regions					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	214,774	377,352	676,839	795,844	606,355
Special accounts	5,408	435	–	–	–
Special appropriations	42,930	20,187	–	–	–
Expenses not requiring appropriation in the Budget year (c)	–	113	–	–	–
Administered Total	263,112	398,087	676,839	795,844	606,355
Departmental expenses					
Departmental appropriation	197,476	218,923	218,315	215,190	209,326
s74 external revenue (a)	58,912	31,952	22,155	19,372	15,127
Special accounts	10,621	9,273	9,273	9,273	9,273
Expenses not requiring appropriation in the Budget year (b)	19,200	19,083	16,635	16,638	16,640
Departmental Total	286,209	279,231	266,378	260,472	250,366
Total expenses for Program 1.2	549,321	677,318	943,217	1,056,316	856,721

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.3: Supporting a strong resources sector					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	44,253	89,440	64,482	59,858	35,125
Special accounts	14,955	14,655	14,706	15,441	15,594
Special appropriations	–	60	60	60	60
Expenses not requiring appropriation in the Budget year (c)	3,492	2,750	2,550	3,078	2,974
Administered Total	62,700	106,905	81,798	78,437	53,753
Departmental expenses					
Departmental appropriation	29,456	37,414	31,661	31,521	29,780
s74 external revenue (a)	14	6	8	8	8
Expenses not requiring appropriation in the Budget year (b)	2,864	2,847	2,465	2,466	2,466
Departmental Total	32,334	40,267	34,134	33,994	32,255
Total expenses for Program 1.3	95,034	147,172	115,932	112,431	86,008
Program 1.4: Growing a stronger Northern Australian economy					
Administered expenses					
Expenses not requiring appropriation in the Budget year (c)	84,189	158,545	273,406	334,253	355,634
Administered Total	84,189	158,545	273,406	334,253	355,634
Departmental expenses					
Departmental appropriation	23,383	29,703	31,828	32,272	30,791
s74 external revenue (a)	9	4	5	5	5
Expenses not requiring appropriation in the Budget year (b)	2,274	2,260	2,251	2,252	2,252
Departmental Total	25,666	31,966	34,084	34,528	33,048
Total expenses for Program 1.4	109,855	190,511	307,490	368,781	388,682

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
	1,627,264	2,133,532	2,362,204	2,452,497	2,242,023
<i>Less payments to corporate entities</i>	<i>(1,174,895)</i>	<i>(1,299,921)</i>	<i>(1,288,538)</i>	<i>(1,288,924)</i>	<i>(1,284,577)</i>
Special Accounts	20,363	15,090	14,706	15,441	15,594
Special appropriations	78,870	58,338	37,122	37,122	37,122
<i>Less payments to corporate entities</i>	<i>(35,940)</i>	<i>(38,091)</i>	<i>(37,062)</i>	<i>(37,062)</i>	<i>(37,062)</i>
Expenses not requiring appropriation in the Budget year (c)	87,882	161,706	275,956	337,331	358,608
Payments to corporate entities	1,210,835	1,338,012	1,325,600	1,325,986	1,321,639
Administered Total	1,814,379	2,368,666	2,689,988	2,842,391	2,653,347
Departmental expenses					
Departmental appropriation	402,327	430,504	405,121	393,665	379,021
s74 external revenue (a)	94,725	70,444	60,467	57,819	54,300
Special accounts	12,867	9,295	9,311	9,310	9,311
Expenses not requiring appropriation in the Budget year (b)	39,118	38,106	33,451	33,456	33,461
Departmental Total	549,037	548,349	508,350	494,250	476,093
Total expenses for Outcome 1	2,363,416	2,917,015	3,198,338	3,336,641	3,129,440
	2019-20	2020-21			
Average staffing level (number)	2,287	2,524			

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(b) Expenses not requiring appropriation in the budget year are made up of depreciation / amortisation expenses, audit fees, and approved operating losses.
(c) Expenses not requiring appropriation relate to unwinding of the present value discount associated with the obligation for Quantum Computing partly paid shares, depreciation and amortisation expenses for the National Offshore Petroleum Titles Administrator, the expenses associated with the concessional loans to PSMA Australia Limited and proposed under the Northern Australia Infrastructure Facility.

Table 2.1.2: Program components of Outcome 1

Program 1.1: Investing in science, technology and commercialisation					
	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<i>Program 1.1: Investing in science, technology and commercialisation</i>					
Annual administered expenses:					
Access to World-leading Astronomy Infrastructure	13,082	12,538	12,789	13,044	13,305
Antarctic Science Collaboration Initiative	5,000	5,000	5,000	5,000	5,000
Australia-China Science and Research Fund	700	2,756	2,054	3,804	2,664
Australia-India Strategic Research Fund	309	3,280	7,180	5,201	7,100
Boosting Female Founders Initiative	28	12,277	12,089	12,100	12,202
Business Research and Innovation Initiative	3,647	7,076	16,022	6,675	9,330
Cooperative Research Centres Program	130,812	234,168	189,040	186,378	189,158
COVID-19 Response Package - PPE Material	176	2,358	–	–	–
Digital Productivity	1,425	1,500	1,500	1,500	1,500
Global Innovation Strategy	7,571	8,376	8,726	6,536	6,536
Innovation Investment Fund	94	134	140	147	155
Inspiring All Australians in STEM	10,967	11,355	11,666	15,716	15,716
National Carp Control Plan	–	1,838	1,839	–	–
National Research Centre for Disaster Resilience	–	–	8,000	8,000	8,000
Research and Development Tax Incentive	4,104	5,363	5,700	5,700	5,700
Square Kilometre Array Radio Telescope Project	15,427	58,800	50,600	38,070	39,600
Total annual administered expenses	193,342	366,819	332,345	307,871	315,966
Expenses not requiring appropriation in the Budget year:					
Quantum Computing (a)	201	298	–	–	–
Total expenses not requiring appropriation in the Budget year	201	298	–	–	–
Total expenses for Program 1.1	193,543	367,117	332,345	307,871	315,966

Table 2.1.2: Program components of Outcome 1 (continued)

Program 1.2: Growing innovative and competitive businesses, industries and regions					
	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Program 1.2: Growing innovative and competitive businesses, industries and regions</i>					
Annual administered expenses:					
ACE EV Group Advanced Manufacturing Facility and Vehicle to the Grid Trial	–	5,000	–	–	–
Advanced Manufacturing Growth Fund	3,919	7,835	–	–	–
Artificial Intelligence Capability Fund	50	–	300	–	–
Asialink Business	3,138	3,250	2,997	2,899	–
Australian Business Number and Business Names Registration System-expansion	–	50	50	50	50
Australian Made Export Campaign	1,000	1,500	1,500	1,000	–
Bait Industry Support	1,340	2,100	–	–	–
COVID-19 Response Package - PPE	5,194	2,300	–	–	–
Delivering Cyber Security Skills for a Digital Economy	–	3,307	7,000	8,000	7,000
Digital Skills Finder Platform	–	2,500	–	–	–
Empowering Businesses to Go Digital	1,000	1,196	500	–	–
Encouraging Innovation in Advanced Manufacturing	4,331	4,548	–	–	–
Entrepreneurs' Programme	100,203	128,772	121,220	113,047	112,889
Ferretti International - Upgrade	–	15,000	–	–	–
Ferretti International Whyalla Feasibility Study	598	–	–	–	–
Geocoded National Address File	6,200	6,324	6,451	6,580	6,711
Growing Australia's Space Industry	–	3,400	8,500	33,500	49,000
Improving Digital Capability of SMEs	–	500	–	–	–
Industry Growth Centres	48,623	66,245	76,800	45,700	41,500
International Space Investment	3,000	5,000	7,000	–	–
Manufacturing Modernisation Fund	11,081	40,311	32,080	15,000	–
Modern Manufacturing Initiative	–	40,000	380,000	520,000	340,000
Mossman Mill Transition Program	12,000	4,000	4,000	–	–
National Innovation Games	1,608	1,616	–	–	–
Next Generation Manufacturing Investment Program	–	100	–	–	–

Table 2.1.2: Program components of Outcome 1 (continued)

Program 1.2: Growing innovative and competitive businesses, industries and regions					
	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<i>Program 1.2: Growing innovative and competitive businesses, industries and regions</i>					
SME Export Hubs	2,333	2,905	2,044	–	–
Space Infrastructure Fund	5,100	6,800	4,900	–	–
Supply Chain Resilience Initiative	–	2,000	12,000	45,000	45,000
Support for Industry Service Organisations program	4,056	4,387	4,997	5,068	4,205
Supporting SMEs to Build Cyber Security Resilience	–	6,906	–	–	–
Thermochemical Conversion Technology Trial Facility (b)	–	8,000	nfp	nfp	nfp
Using Blockchain Technology to Reduce Business Compliance Costs	–	1,500	4,500	–	–
Total annual administered expenses	214,774	377,352	676,839	795,844	606,355
Expenses not requiring appropriation:					
PSMA Australia Loan (c)	–	113	–	–	–
Total expenses not requiring appropriation in the Budget year	–	113	–	–	–
Special appropriation:					
<i>Automotive Transformation Scheme Act 2009</i>	42,930	20,187	–	–	–
Total special appropriation expenses	42,930	20,187	–	–	–
Special account expenses:					
Services for Other Entities and Trust Moneys	5,408	435	–	–	–
Total special account expenses	5,408	435	–	–	–
Total expenses for Program 1.2	263,112	398,087	676,839	795,844	606,355

Table 2.1.2: Program components of Outcome 1 (continued)

Program 1.3: Supporting a strong resources sector					
	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<i>Program 1.3: Supporting a strong resources sector</i>					
Annual administered expenses:					
Advancing Research and Development for Critical Minerals Program (d)	–	1,250	1,250	1,000	1,000
Beetaloo Basin Drilling Program	–	–	20,000	30,000	–
Maralinga Maintenance	239	1,082	251	253	261
Northern Endeavour Temporary Operations	27,968	47,376	–	–	–
Long Term Handling of the Northern Endeavour (b)	–	nfp	nfp	nfp	–
Offshore Renewable Energy - Registrar	–	539	141	–	–
Onshore Gas Social and Economic Research Fund	1,000	2,952	4,609	2,913	2,913
Petroleum Royalties Administration	40	40	40	40	40
Radioactive Waste Management	8,740	27,894	23,191	18,412	30,911
Rum Jungle Mine Site - Environmental Rehabilitation	66	–	–	–	–
Shaping Australia to Capture the Global Hydrogen Opportunity	–	1,000	1,000	240	–
Strategic Basin Plans	–	7,000	14,000	7,000	–
Supporting the Development of New Onshore Gas Supply	6,200	307	–	–	–
Total annual administered expenses	44,253	89,440	64,482	59,858	35,125
Special appropriation:					
<i>Offshore Minerals Act 1994</i>	–	60	60	60	60
Total special appropriation expenses	–	60	60	60	60
Special account expenses:					
National Offshore Petroleum Titles Administrator	14,955	14,655	14,706	15,441	15,594
Total special account expenses	14,955	14,655	14,706	15,441	15,594
Expenses not requiring appropriation:					
National Offshore Petroleum Titles Administrator (e)	3,492	2,750	2,550	3,078	2,974
Total expenses not requiring appropriation in the Budget year	3,492	2,750	2,550	3,078	2,974
Total expenses for Program 1.3	62,700	106,905	81,798	78,437	53,753

Table 2.1.2: Program components of Outcome 1 (continued)

Program 1.4: Growing a stronger northern Australian economy					
	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Program 1.4: Growing a stronger northern Australian economy</i>					
Expenses not requiring appropriation in the Budget year:					
Northern Australia Infrastructure Facility (c)	84,189	158,545	273,406	334,253	355,634
Total expenses not requiring appropriation in the Budget year	84,189	158,545	273,406	334,253	355,634
Total program 1.4 expenses	84,189	158,545	273,406	334,253	355,634

- (a) Expenses not requiring appropriation relate to unwinding of the present value discount associated with the obligation for Quantum Computing partly paid shares.
- (b) The financial impact is not for publication (nfp) due to commercial-in-confidence considerations.
- (c) Expenses not requiring appropriation relate to the expenses associated with the concessional loans to PSMA Australia Limited and proposed under the Northern Australia Infrastructure Facility.
- (d) Previously published in the 2019-20 Portfolio Additional Estimates Statements as the Critical Minerals Facilitation Office program.
- (e) 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

There have been no changes to performance criteria for Outcome 1 since the 2020-21 Budget. Refer to pp. 39-57 of the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements for current performance criteria.

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

<p>Department of Agriculture, Water and the Environment</p> <hr style="border-top: 1px dotted black;"/> <p>Program</p> <ul style="list-style-type: none"> • Program 3.2 - Sustainable management - natural resources • Program 3.2 - Forestry industry
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Agriculture, Water and the Environment is responsible for policies and programs on biodiversity conservation; sustainable natural resource management, and sustainable and productive agricultural and forestry industries. The Department of Industry, Science, Energy and Resources collaborates with the Department of Agriculture, Water and the Environment to promote complementary outcomes for emissions reductions, the environment and productivity. The Department of Industry, Science, Energy and Resources also works with the Department of Agriculture, Water and the Environment on programs related to blue carbon.</p>
<p>Department of Home Affairs</p> <hr style="border-top: 1px dotted black;"/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 - National Security and Criminal Justice
<p>Changes to linked program since the 2020-21 Portfolio Budget Statements</p> <p>Joint responsibility for secretariat responsibilities for the Australian Government Disaster and Climate Resilience Reference Group was transferred from DISER to the Department of Agriculture, Water and the Environment.</p> <p>This ends the linked program with DISER.</p>
<p>Great Barrier Reef Marine Park Authority</p> <hr style="border-top: 1px dotted black;"/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 - Improving the outlook for the Great Barrier Reef
<p>Contribution to Outcome 2 made by linked programs</p> <p>Climate change is the most significant threat to the Great Barrier Reef. The Department of Industry, Science, Energy and Resources is responsible for climate mitigation policy and the Department of Agriculture, Water and the Environment is responsible for climate adaptation policy and climate science to support an effective global response to climate change.</p>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 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)					
Activating Regional Hydrogen Export Hubs	–	1,250	3,500	16,750	28,000
Biofuels - Monitoring, Compliance and Enforcement for Fuel Quality Carbon Capture, Use and Storage Development Fund	23	177	100	100	100
Hydrogen Strategy and Implementation	–	10,000	20,000	20,000	–
Soil Carbon and Livestock Methane	350	1,496	603	521	–
	–	700	4,300	2,600	2,100
Administered Total	373	13,623	28,503	39,971	30,200
Departmental expenses					
Departmental appropriations	19,146	56,205	50,318	46,912	43,104
s74 external revenue (a)	–	5,499	878	878	878
Expenses not requiring appropriation in the budget year (b)	81	816	325	89	89
Departmental Total	19,227	62,520	51,521	47,879	44,071
Total expenses for Program 2.1	19,600	76,143	80,024	87,850	74,271
Program 2.2: Developing clean energy technology					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
	1,925	21,895	58,870	174,372	148,662
<i>Less payments to corporate entities</i>	(1,925)	(21,895)	(58,870)	(174,372)	(148,662)
Special appropriations					
<i>Australian Renewable Energy Agency Act 2011</i>					
	82,500	327,182	187,564	–	–
<i>Less payments to corporate entities</i>	(82,500)	(327,182)	(187,564)	–	–
Payments to corporate entities	84,425	349,077	246,434	174,372	148,662
Administered Total	84,425	349,077	246,434	174,372	148,662
Departmental expenses					
Departmental appropriation	2,753	5,665	5,840	5,739	5,843
Departmental Total	2,753	5,665	5,840	5,739	5,843
Total expenses for Program 2.2	87,178	354,742	252,274	180,111	154,505

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	373	13,623	28,503	39,971	30,200
Payments to corporate entities	84,425	349,077	246,434	174,372	148,662
Administered Total	84,798	362,700	274,937	214,343	178,862
Departmental expenses					
Departmental appropriation	21,899	61,870	56,158	52,651	48,947
s74 external revenue (a)	–	5,499	878	878	878
Expenses not requiring appropriation in the budget year (b)	81	816	325	89	89
Departmental Total	21,980	68,185	57,361	53,618	49,914
Total expenses for Outcome 2	106,778	430,885	332,298	267,961	228,776

	2019-20	2020-21
Average staffing level (number)	142	222

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(b) Expenses not requiring appropriation in the Budget year are made up of audit fees and approved operating losses.

Table 2.2.2: Performance criteria for Outcome 2

There have been no changes to performance criteria for Outcome 2 since the 2020-21 Budget. Refer to pp. 63-66 of the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements for current performance criteria.

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

Australian Competition and Consumer Commission
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Australian Competition and Consumer Commission • Program 1.2 – Australian Energy Regulator
<p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Industry, Science, Energy and Resources works collaboratively with the Australian Energy Regulator by promoting efficient investment in, and efficient operation and use of, energy services for the long-term interests of consumers 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 former 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 electricity, gas and fuel prices through public reporting, and through the authorisation process allowing energy operators to cooperate to ensure reliable supplies during COVID-19. The Australian Energy Regulator and the Australian Competition and Consumer Commission also work collaboratively with the Department of Industry, Science, Energy and Resources on the implementation and monitoring of energy market policy, including the Consumer Data Right, the Default Market Offer and Big Stick Legislation.</p>
Department of Foreign Affairs and Trade
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations
<p>Contribution to Outcome 3 made by linked programs</p> <p>The 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. The Department of Foreign Affairs and Trade and the Department of Industry, Science, Energy and Resources also collaborate on promotion of Australian expertise in energy market regulation and operation.</p>

<p>Department of Infrastructure, Transport, Regional Development and Communications</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 3.1 – Regional Development
<p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Industry, Science, Energy and Resources works collaboratively 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 Indigenous communities, along with matters relating to support from essential service providers, including local government, to consumers facing hardship.</p>
<p>Department of the Treasury</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Department of the Treasury
<p>Contribution to Outcome 3 made by linked programs</p> <p>In response to the Productivity Commission’s Inquiry into Data Availability and Use, the Treasury supports the 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. The Treasury also supports the ongoing implementation of Commonwealth energy market policies, including the Default Market Offer and Big Stick Legislation.</p>

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 3.1: Supporting reliable, secure and affordable energy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Boosting Australia's Fuel Security	–	–	50,000	90,000	60,000
Business Energy Advice Program	2,083	3,729	3,671	–	–
Energy Efficiency Programs	409	620	620	620	620
Energy Efficient Communities Program	244	31,216	8,529	–	–
Energy Use Data Model for Better Forecasting	2,177	2,661	2,662	–	–
Further Support for CopperString 2.0 Project	–	nfp	–	–	–
GEMS National Legislative Framework	2,104	5,832	5,832	5,832	5,832
Hotel Energy Uplift Program	–	10,205	–	–	–
Implementing the Finkel Review	1,310	2,026	–	–	–
Improving Cyber Security in the Energy Sector	–	800	600	–	–
International Energy Agency Compliance - Collective Action Response	3,500	10,969	nfp	nfp	nfp
Micro-grids - Regional and Remote Communities	1,798	16,138	15,450	8,202	4,297
Powering Communities Program	–	–	10,228	–	–
Supporting Reliable Energy Infrastructure	1,716	7,719	400	–	–
Temporary Refinery Production Payment Program	–	41,746	41,746	–	–
UNGI Support for the Upgrade of Vales Point Power Station	–	nfp	–	–	–
Expenses not requiring appropriation in the budget year					
Interconnector Funding - delivering reliable and affordable energy	–	nfp	189	–	–
International Energy Agency Compliance - Collective Action Response	634	–	–	–	–
Administered Total	15,975	133,661	139,927	104,654	70,749

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Departmental expenses					
Departmental appropriation	40,750	88,957	61,944	53,908	47,591
Special accounts	3,888	16,097	–	–	–
Expenses not requiring appropriation in the budget year (a)	72	79	79	79	79
Departmental Total	44,710	105,133	62,023	53,987	47,670
Total expenses for Program 3.1	60,685	238,794	201,950	158,641	118,419
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	15,341	133,661	139,738	104,654	70,749
Expenses not requiring appropriation in the budget year	634	–	189	–	–
Administered Total	15,975	133,661	139,927	104,654	70,749
Departmental expenses					
Departmental appropriation	40,750	88,957	61,944	53,908	47,591
Special accounts	3,888	16,097	–	–	–
Expenses not requiring appropriation in the budget year (a)	72	79	79	79	79
Departmental Total	44,710	105,133	62,023	53,987	47,670
Total expenses for Outcome 3	60,685	238,794	201,950	158,641	118,419

	2019-20	2020-21
Average staffing level (number)	211	275

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

(a) Expenses not requiring appropriation in the Budget year comprise audit fees.

Table 2.3.2: Performance criteria for Outcome 3

There have been no changes to performance criteria for Outcome 3 since the 2020-21 Budget. Refer to pp. 72-75 of the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements for current performance criteria.

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 4

Outcome 4: Facilitating the growth of small and family business

Linked Programs

There have been no changes to linked programs for Outcome 4 since the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 4.1: Supporting Small Business					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Small Business Support	7,579	32,463	7,691	7,691	7,691
Expenses not requiring appropriation in the budget year (a)					
Small Business Support	1,000	4,000	–	–	–
Administered Total	8,579	36,463	7,691	7,691	7,691
Departmental expenses					
Departmental appropriation	8,984	21,337	18,197	18,697	18,613
Departmental Total	8,984	21,337	18,197	18,697	18,613
Total expenses for Program 4.1	17,563	57,800	25,888	26,388	26,304
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,579	32,463	7,691	7,691	7,691
Expenses not requiring appropriation in the budget year (a)	1,000	4,000	–	–	–
Administered Total	8,579	36,463	7,691	7,691	7,691
Departmental expenses					
Departmental appropriation	8,984	21,337	18,197	18,697	18,613
Departmental Total	8,984	21,337	18,197	18,697	18,613
Total expenses for Outcome 4	17,563	57,800	25,888	26,388	26,304

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2019-20	2020-21
Average staffing level (number)	64	75

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

(a) Expenses not requiring appropriation in the Budget year reflect expenses funded by appropriations in previous budget years under ordinary annual services (Appropriation Bill No. 1).

Table 2.4.2: Performance criteria for Outcome 4

There have been no changes to performance criteria for Outcome 4 since the 2020-21 Budget. Refer to pp. 78-80 of the 2020-21 Industry, Science, Energy and Resources 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, 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					
2020-21		10,364	11,273	(11,273)	-	10,364
2019-20		9,381	11,604	(10,621)	-	10,364
Clean Energy Finance Corporation Special Account (A)	2					
2020-21		5,419,000	550,000	(490,000)	-	5,479,000
2019-20		-	-	-	5,419,000	5,419,000
Clean Energy Initiative Special Account (A)	1					
2020-21		-	-	-	-	-
2019-20		28,078	-	(257)	(27,821)	-
Energy Special Account 2015 (D)	3					
2020-21		16,269	11,113	(16,097)	-	11,285
2019-20		16,081	4,076	(3,888)	-	16,269
Innovation, Science and Technology - Donations Bequests and Sponsorship Special Account (D)	1					
2020-21		767	151	(151)	-	767
2019-20		1,700	1,312	(2,245)	-	767
National Offshore Petroleum Titles Administrator Special Account (A)	1					
2020-21		5,277	16,610	(17,111)	-	4,776
2019-20		3,218	18,495	(16,436)	-	5,277
Ranger Rehabilitation Special Account (A)	1					
2020-21		530,761	1,387	-	-	532,148
2019-20		75,231	455,530	-	-	530,761
Services for Other Entities and Trust Moneys Account (A)/(D)	1					
2020-21		11,254	95	(2,514)	(8,835)	-
2019-20		14,534	180	(3,460)	-	11,254
Total special accounts						
2020-21 Budget estimate		5,993,692	590,629	(537,146)	(8,835)	6,038,340
<i>Total special accounts</i>						
2019-20 actual		148,223	491,197	(36,907)	5,391,179	5,993,692

(A) = Administered; (D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in entity resourcing and financial statements

There are no material differences between the entity resources table and the financial statements.

3.2.2 Explanatory notes and 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 to the department for delivering its programs in 2020-21 is \$654.1 million.

Expenses

Total departmental expenses budgeted for in 2020-21 are \$743.0 million, comprising \$370.8 million for employee expenses, \$294.4 million for suppliers, \$67.0 million for depreciation and amortisation, \$6.9 million for grants and \$3.7 million for finance costs.

Income

Total departmental own-source income budgeted for in 2020-21 is \$88.1 million, comprising \$75.9 million from sales of goods and rendering of services and \$12.2 million from other independent sources.

Revenue from Government for 2020-21 is budgeted at \$607.0 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 2020-21 are \$673.9 million, comprising \$520.1 million non-financial assets and \$153.8 million financial assets.

Non-financial assets include \$384.0 million for land and buildings, \$76.6 million for intangibles, \$52.0 million for property, plant and equipment, \$2.2 million for inventories, and \$5.3 million in other assets. Financial assets consist of \$125.1 million for receivables, \$28.4 million for cash, and \$0.2 million in other financial assets.

Liabilities

Total departmental liabilities budgeted for in 2020-21 are \$474.6 million, comprising \$286.5 million in interest-bearing liabilities, \$131.7 million in provisions and \$56.3 million in payables.

Statement of Changes in Equity – Summary of movement

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

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.

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 Government.

Expenses

Total administered expenses budgeted for in 2020-21 are \$3.0 billion, represented by \$1.7 billion in payments to corporate entities, \$839.6 million in grants, \$159.0 million in finance costs, \$307.7 million in suppliers and depreciation, \$20.2 million in subsidies and \$7.9 million in employee benefits.

Income

Total administered income budgeted for in 2020-21 is \$639.1 million, represented by \$419.8 million in royalties, \$122.7 million in dividends, \$64.0 million in fees, \$30.8 million in interest and \$1.2 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 Government.

Assets

Total administered assets budgeted for in 2020-21 are \$26.3 billion, represented by \$19.7 billion in investments, \$6.5 billion in cash and receivables, \$37.6 million in other financial assets and \$106.1 million in non-financial assets.

Liabilities

Total administered liabilities budgeted for in 2020-21 are \$131.5 million, represented by \$60.2 million in provisions, \$69.9 million in payables and \$1.4 million in interest-bearing liabilities.

Schedule of Budget Administered Cash Flows

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

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	345,646	370,828	361,113	353,969	349,354
Suppliers	196,093	294,381	207,216	188,706	167,250
Grants	8,591	6,930	6,800	6,800	5,500
Depreciation and amortisation	65,155	67,025	66,999	67,594	67,099
Write down and impairment of assets	4,778	–	–	–	–
Net Foreign Exchange Losses	7	–	–	–	–
Finance costs	3,822	3,700	3,663	3,343	2,947
Other expenses	619	140	140	140	140
Total expenses	624,711	743,004	645,931	620,552	592,290
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	87,135	75,943	61,345	58,697	55,178
Rental Income	1,620	–	–	–	–
Other revenue	16,117	12,166	5,460	5,736	5,310
Interest income	8	–	–	–	–
Total own-source revenue	104,880	88,109	66,805	64,433	60,488
Gains					
Other gains	23	833	838	843	848
Net gains from Sale of Assets	72	–	–	–	–
Reversals of previous asset write-downs and impairments	80	–	–	–	–
Total gains	175	833	838	843	848
Total own-source income	105,055	88,942	67,643	65,276	61,336
Net (cost of)/contribution by services	(519,656)	(654,062)	(578,288)	(555,276)	(530,954)
Revenue from Government	473,990	607,020	541,289	518,491	495,424
Surplus/(deficit) attributable to the Australian Government	(45,666)	(47,042)	(36,999)	(36,785)	(35,530)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	8,600	–	–	–	–
Total other comprehensive income	8,600	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(37,066)	(47,042)	(36,999)	(36,785)	(35,530)

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**

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	1,069	(10,371)	24	200	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	33,966	32,781	32,781	32,781	32,781
less depreciation/amortisation expenses for ROU (b)	31,189	34,244	34,218	34,813	34,318
add principal repayments on leased assets (b)	27,020	30,354	29,976	30,609	31,569
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(37,066)	(47,042)	(36,999)	(36,785)	(35,530)

Prepared on Australian Accounting Standards basis.

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	33,374	28,390	28,390	28,390	28,390
Trade and other receivables	135,630	125,146	125,170	125,370	125,370
Accrued Revenue	241	241	241	241	241
Total financial assets	169,245	153,777	153,801	154,001	154,001
Non-financial assets					
Land and buildings	416,522	383,953	369,501	339,067	304,479
Property, plant and equipment	51,424	52,043	47,235	45,426	44,027
Intangibles	62,254	76,644	83,184	86,012	86,645
Inventories	2,179	2,179	2,179	2,179	2,179
Other non-financial assets	5,263	5,263	5,263	5,263	5,263
Total non-financial assets	537,642	520,082	507,362	477,947	442,593
Total assets	706,887	673,859	661,163	631,948	596,594
LIABILITIES					
Payables					
Suppliers	46,598	46,598	46,598	46,598	46,598
Grants	587	587	587	587	587
Other payables	9,142	9,142	9,142	9,142	9,142
Total payables	56,327	56,327	56,327	56,327	56,327
Interest bearing liabilities					
Leases	316,702	286,476	275,613	249,344	217,807
Total interest bearing liabilities	316,702	286,476	275,613	249,344	217,807
Provisions					
Employee provisions	128,709	128,709	128,709	128,709	128,709
Other provisions	3,040	3,040	3,040	3,040	3,040
Total provisions	131,749	131,749	131,749	131,749	131,749
Total liabilities	504,778	474,552	463,689	437,420	405,883
Net assets	202,109	199,307	197,474	194,528	190,711
EQUITY (a)					
Parent entity interest					
Contributed equity	563,318	607,558	642,724	676,563	708,276
Reserves	19,804	19,804	19,804	19,804	19,804
Retained surpluses (accumulated deficit)	(381,013)	(428,055)	(465,054)	(501,839)	(537,369)
Total parent entity interest	202,109	199,307	197,474	194,528	190,711
Total equity	202,109	199,307	197,474	194,528	190,711

Prepared on Australian Accounting Standards basis

(a) 'Equity' is the residual interest in assets after deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2020-21)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020					
Balance carried forward from previous period	(381,013)	19,804	–	563,318	202,109
Adjusted opening balance	(381,013)	19,804	–	563,318	202,109
Comprehensive income					
Surplus/(deficit) for the period	(47,042)	–	–	–	(47,042)
Total comprehensive income	(47,042)	–	–	–	(47,042)
of which:					
Attributable to the Australian Government	(47,042)	–	–	–	(47,042)
Transactions with owners					
Contributions by owners					
Equity Injection – Appropriation	–	–	–	15,121	15,121
Departmental capital budget	–	–	–	29,119	29,119
Subtotal transactions with owners	–	–	–	44,240	44,240
Estimated closing balance as at 30 June 2021	(428,055)	19,804	–	607,558	199,307
Closing balance attributable to the Australian Government	(428,055)	19,804	–	607,558	199,307

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	559,981	693,497	612,340	587,983	563,280
Sale of goods and rendering of services	85,860	75,943	61,345	58,697	55,178
Net GST received	19,844	14,369	13,599	13,386	13,235
Other	19,669	12,166	5,460	5,736	5,310
Total cash received	685,354	795,975	692,744	665,802	637,003
Cash used					
Employees	336,926	370,828	361,113	353,969	349,354
Suppliers	180,500	293,548	206,378	187,863	166,402
Net GST paid	23,212	14,369	13,599	13,386	13,235
Grants	7,850	6,930	6,800	6,800	5,500
s74 External Revenue transferred to the OPA	94,725	78,173	71,075	69,692	67,856
Interest payments	3,812	3,700	3,663	3,343	2,947
Other	2,980	140	140	140	140
Total cash used	650,005	767,688	662,768	635,193	605,434
Net cash from/(used by) operating activities	35,349	28,287	29,976	30,609	31,569
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	72	–	–	–	–
Investment	312	–	–	–	–
Total cash received	384	–	–	–	–
Cash used					
Purchase of property, plant, equipment and intangibles	35,274	49,337	35,166	33,839	31,713
Total cash used	35,274	49,337	35,166	33,839	31,713
Net cash from/(used by) investing activities	(34,890)	(49,337)	(35,166)	(33,839)	(31,713)

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations – contributed equity	31,031	46,420	35,166	33,839	31,713
Restructure	16,081	–	–	–	–
Total cash received	47,112	46,420	35,166	33,839	31,713
Cash used					
Interest payments on lease liability	27,020	30,354	29,976	30,609	31,569
Total cash used	27,020	30,354	29,976	30,609	31,569
Net cash from/(used by) financing activities	20,092	16,066	5,190	3,230	144
Net increase/(decrease) in cash held	20,551	(4,984)	–	–	–
Cash and cash equivalents at the beginning of the reporting period	12,823	33,374	28,390	28,390	28,390
Cash and cash equivalents at the end of the reporting period	33,374	28,390	28,390	28,390	28,390

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Departmental capital budget – Appropriation Bill No. 1	29,298	29,119	27,351	30,048	27,878
Equity injections – Appropriation Bill No. 2	2,796	15,121	7,815	3,791	3,835
Total new capital appropriations	32,094	44,240	35,166	33,839	31,713
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>32,094</i>	<i>44,240</i>	<i>35,166</i>	<i>33,839</i>	<i>31,713</i>
Total Items	32,094	44,240	35,166	33,839	31,713
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	4,545	14,551	7,815	3,791	3,835
Funded by capital appropriations – departmental capital budget (b)	29,053	31,869	27,351	30,048	27,878
Funded internally from departmental resources (c)	2,249	2,917	–	–	–
TOTAL	35,847	49,337	35,166	33,839	31,713
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	35,847	49,337	35,166	33,839	31,713
Total cash used to acquire assets	35,847	49,337	35,166	33,839	31,713

Prepared on Australian Accounting Standards basis.

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

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

(c) Funded from s74 External Revenue.

Table 3.7: Statement of asset movements (Budget year 2020-21)

	Land	Buildings	Other property, plant & equipment	Computer software and Intangibles	Total
		\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	–	106,199	68,391	154,053	328,643
Gross book value - ROU assets	–	341,597	3,515	–	345,112
Accumulated depreciation/ amortisation and impairment	–	(825)	(19,742)	(91,799)	(112,366)
Accumulated depreciation/ amortisation and impairment - ROU assets	–	(30,449)	(740)	–	(31,189)
Opening net book balance	–	416,522	51,424	62,254	530,200
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	–	917	4,230	9,404	14,551
By purchase - appropriation ordinary annual services (b)	–	6,306	6,648	18,915	31,869
By purchase - other	–	135	987	1,795	2,917
By purchase - other - ROU assets	–	128	–	–	128
Total additions	–	7,486	11,865	30,114	49,465
Other movements					
Depreciation/amortisation expense	–	(6,706)	(10,351)	(15,724)	(32,781)
Depreciation/amortisation on ROU assets	–	(33,349)	(895)	–	(34,244)
Total other movements	–	(40,055)	(11,246)	(15,724)	(67,025)
As at 30 June 2021					
Gross book value	–	113,557	80,256	184,167	377,980
Gross book value - ROU assets	–	341,725	3,515	–	345,240
Accumulated depreciation/ amortisation and impairment	–	(7,531)	(30,093)	(107,523)	(145,147)
Accumulated depreciation/ amortisation and impairment - ROU assets	–	(63,798)	(1,635)	–	(65,433)
Closing net book balance	–	383,953	52,043	76,644	512,640

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections provided through prior Appropriation Acts No. 2/4/6 and Appropriation Bill (No. 4) 2020-21.
- (b) 'Appropriation ordinary annual services' refers to funding provided through prior Appropriation Acts No. 1/3/5 for the Departmental Capital Budget.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	7,407	7,685	7,668	7,784	7,823
Suppliers	146,406	304,995	479,530	222,137	117,965
Fees	40	40	40	40	40
Subsidies	42,930	20,187	–	–	–
Finance Costs	80,873	158,975	273,422	334,287	355,654
Depreciation and amortisation	3,493	2,731	2,534	3,044	2,954
Grants	340,472	839,642	1,106,013	1,193,436	958,733
Impairment loss on financial instruments	5,834	–	–	–	–
Write-down and impairment of assets	634	–	–	–	–
Payments to corporate Commonw ealth entities	1,295,260	1,687,089	1,572,034	1,500,358	1,470,301
Total expenses administered on behalf of Government	1,923,349	3,021,344	3,441,241	3,261,086	2,913,470
LESS:					
OWN-SOURCE INCOME					
Own n-source revenue					
Taxation revenue					
Indirect tax	669	550	550	550	550
Total taxation revenue	669	550	550	550	550
Non-taxation revenue					
Fees from regulatory services	50,756	55,761	54,478	56,113	56,113
Fees	6,990	8,250	8,800	8,800	8,800
Interest	11,986	30,794	58,229	93,476	132,966
Dividends	109,300	122,677	167,000	195,000	243,000
Royalties	969,774	419,839	381,438	241,780	185,914
Other non-taxation revenue	1,006	1,236	12,973	1,598	1,144
Total non-taxation revenue	1,149,812	638,557	682,918	596,767	627,937
Total own n-source revenue adm inistered on behalf of Government	1,150,481	639,107	683,468	597,317	628,487

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Gains					
Gains from sale of assets	8	–	–	–	–
Foreign exchanges rates	265	–	–	–	–
Additional security funds	454,000	–	–	–	–
Total gains administered on behalf of Government	454,273	–	–	–	–
Total own-source income administered on behalf of Government	1,604,754	639,107	683,468	597,317	628,487
Net (cost of)/ contribution by services	(318,595)	(2,382,237)	(2,757,773)	(2,663,769)	(2,284,983)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	(219,170)	–	–	–	–
Total other comprehensive income/(loss)	(219,170)	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(537,765)	(2,382,237)	(2,757,773)	(2,663,769)	(2,284,983)

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash in special accounts	5,966,292	6,015,924	5,914,489	5,715,946	5,717,241
Receivables	247,429	448,136	801,807	1,248,382	1,720,741
Other investments	18,901,362	19,692,059	20,266,651	20,784,358	21,094,789
Accrued revenue	37,644	37,589	31,474	20,148	15,493
Total financial assets	25,152,727	26,193,708	27,014,421	27,768,834	28,548,264
Non-financial assets					
Land and buildings	3,062	3,156	3,990	6,067	4,391
Property, plant and equipment	286	221	206	181	326
Intangibles	3,951	4,746	4,893	5,050	5,127
Inventories	86,474	97,585	97,585	97,585	97,585
Prepayments	351	351	351	351	351
Total non-financial assets	94,124	106,059	107,025	109,234	107,780
Total assets administered on behalf of Government	25,246,851	26,299,767	27,121,446	27,878,068	28,656,044
LIABILITIES					
Payables					
Suppliers	114,995	23,450	23,450	23,450	23,450
Subsidies	12,090	–	–	–	–
Grants	32,098	30,114	30,114	30,114	30,114
Other payables	4,742	16,316	4,931	4,742	4,742
Total payables	163,925	69,880	58,495	58,306	58,306
Interest bearing liabilities					
Leases	2,318	1,381	410	3,177	2,142
Total interest bearing liabilities	2,318	1,381	410	3,177	2,142
Provisions					
Employee provisions	2,133	2,133	2,133	2,133	2,133
Loan commitment provision	58,080	58,080	58,080	58,080	58,080
Total provisions	60,213	60,213	60,213	60,213	60,213
Total liabilities administered on behalf of Government	226,456	131,474	119,118	121,696	120,661
Net assets/(liabilities)	25,020,395	26,168,293	27,002,328	27,756,372	28,535,383

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	1,690	1,621	1,740	6,234	40,231
Dividends	109,300	122,677	167,000	195,000	243,000
Fees	7,236	8,250	8,800	8,800	8,800
Royalties	1,033,335	419,894	387,553	253,106	190,569
Net GST received	42,216	93,079	138,548	122,929	96,423
Other	20,166	19,456	19,365	21,010	20,745
Levy Receipts	35,355	38,091	37,062	37,062	37,062
Total cash received	1,249,298	703,068	760,068	644,141	636,830
Cash used					
Suppliers	147,884	331,774	525,865	243,154	128,608
Grants	400,426	896,392	1,198,077	1,295,388	1,044,553
Employees	8,113	7,685	7,668	7,784	7,823
Subsidies paid	43,890	32,277	–	–	–
Payments to corporate entities	1,295,239	1,687,089	1,572,034	1,500,358	1,470,301
Interest payments on lease liability	27	19	16	34	20
Other	–	8,835	–	–	–
Total cash used	1,895,579	2,964,071	3,303,660	3,046,718	2,651,305
Net cash from/(used by) operating activities	(646,281)	(2,261,003)	(2,543,592)	(2,402,577)	(2,014,475)
INVESTING ACTIVITIES					
Cash received					
Sale of non-financial assets	8	–	–	–	–
Repayments of loans and advances	11,147	–	900	4,977	7,279
Security funds	454,000	–	–	–	–
Interest	1,530	1,387	1,412	1,437	1,463
Other (a)	–	550,000	500,000	300,000	650,000
Total cash received	466,685	551,387	502,312	306,414	658,742
Cash used					
Advances and loans made	121,906	332,500	572,900	700,000	744,000
Investments	11,270	793,444	400,000	250,000	150,000
Purchase of non-financial assets	729	101,509	3,500	1,500	1,500
Investments in Corporate Commonwealth Entities	91,194	701,895	747,437	619,000	869,000
Total cash used	225,099	1,929,348	1,723,837	1,570,500	1,764,500
Net cash from/(used by) investing activities	241,586	(1,377,961)	(1,221,525)	(1,264,086)	(1,105,758)

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Restructuring	5,419,000	–	–	–	–
Total cash received	5,419,000	–	–	–	–
Cash used					
Principal payments on lease liability	898	937	971	986	1,035
Other	–	900	2,100	2,100	2,100
Total cash used	898	1,837	3,071	3,086	3,135
Net cash from/(used by) financing activities	5,418,102	(1,837)	(3,071)	(3,086)	(3,135)
Net increase/(decrease) in cash held	5,013,407	(3,640,801)	(3,768,188)	(3,669,749)	(3,123,368)
Cash and cash equivalents at beginning of reporting period	45,830	5,966,292	6,015,924	5,914,489	5,715,946
Change in accounting policy	75,231	–	–	–	–
Cash from Official Public Account for:					
Appropriations	1,955,880	3,173,064	3,723,290	3,708,314	3,383,268
Appropriation - Administered assets and liabilities	11,270	897,953	400,000	150,000	50,000
Equity appropriation - corporate entities	91,194	211,895	147,437	119,000	219,000
GST appropriations	43,135	93,079	138,548	122,929	96,423
Total cash from Office Public Account	2,101,479	4,375,991	4,409,275	4,100,243	3,748,691
Cash to Official Public Account for:					
Appropriations	(1,199,403)	(592,479)	(603,974)	(506,108)	(527,605)
GST appropriations	(42,431)	(93,079)	(138,548)	(122,929)	(96,423)
Special Accounts	(27,821)	–	–	–	–
Total cash to Official Public Account	(1,269,655)	(685,558)	(742,522)	(629,037)	(624,028)
Cash and cash equivalents at end of reporting period	5,966,292	6,015,924	5,914,489	5,715,946	5,717,241

Prepared on Australian Accounting Standards basis.

(a) Return of funds to the Clean Energy Finance Corporation Special Account.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities – Act 2 and Bill 4	14,139	896,754	400,000	150,000	50,000
Total new capital appropriations	14,139	896,754	400,000	150,000	50,000
Provided for:					
<i>Purchase of non-financial assets (a)</i>	–	104,666	–	–	–
<i>Other Items</i>	14,139	792,088	400,000	150,000	50,000
Total Items	14,139	896,754	400,000	150,000	50,000

Prepared on Australian Accounting Standards basis.

(a) Purchase of non-financial assets includes purchase of inventory.

Table 3.12: Statement of administered asset movements (2020-21 Budget year)

	Land	Buildings	Other property, plant & equipment	Computer software and Intangibles	Total
		\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	–	1,196	1,014	12,715	14,925
Gross book value - ROU	–	3,216	–	–	3,216
Accumulated depreciation/ amortisation and impairment	–	(410)	(728)	(8,764)	(9,902)
Accumulated depreciation/ amortisation and impairment - ROU	–	(940)	–	–	(940)
Opening net book balance	–	3,062	286	3,951	7,299
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	1,260	–	–	795	2,055
By purchase – other	–	–	100	1,400	1,500
Total additions	1,260	–	100	2,195	3,555
Other movements					
Depreciation/amortisation expense	–	(226)	(165)	(1,400)	(1,791)
Depreciation/amortisation on ROU	–	(940)	–	–	(940)
Total other movements	–	(1,166)	(165)	(1,400)	(2,731)
As at 30 June 2021					
Gross book value	1,260	1,196	1,114	14,910	18,480
Gross book value - ROU	–	3,216	–	–	3,216
Accumulated depreciation/ amortisation and impairment	–	(636)	(893)	(10,164)	(11,693)
Accumulated depreciation/ amortisation and impairment - ROU	–	(1,880)	–	–	(1,880)
Closing net book balance	1,260	1,896	221	4,746	8,123

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2020-2021 and Appropriation Bill No. 4 2020-2021.

**COMMONWEALTH SCIENTIFIC AND
INDUSTRIAL RESEARCH
ORGANISATION**

**ENTITY ADDITIONAL ESTIMATE
STATEMENT**

COMMONWEALTH SCIENTIFIC AND INDUSTRIAL RESEARCH ORGANISATION

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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 corporate Commonwealth entity within the Industry, Science, Energy and Resources Portfolio. The organisation's primary functions are set out in the *Science and Industry Research Act 1949*.

There have been no changes to the functions of CSIRO since the 2020-21 Budget. A full outline of CSIRO's Strategic Direction can be found in the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

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 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: CSIRO resource statement – Additional estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	Total estimate at Additional Estimates
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>
Opening balance/cash reserves at 1 July	285,492	383,826	-	383,826
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	837,873	960,670	1,288	961,958
Annual appropriations - other services (b)				
Equity injection	10,000	15,180	1,250	16,430
Total annual appropriations	847,873	975,850	2,538	978,388
Total funds from Government	847,873	975,850	2,538	978,388
Funds from other sources				
Interest	6,217	5,227	-	5,227
Royalties	28,584	37,325	-	37,325
Sale of goods and services	445,121	353,748	-	353,748
Rental income	9,200	6,200	-	6,200
Proceeds from asset sales	90,399	5,204	-	5,204
Other	46,092	42,897	-	42,897
Total funds from other sources	625,613	450,601	-	450,601
Total net resourcing for CSIRO	1,758,978	1,810,277	2,538	1,812,815
			<i>Actual 2019-20</i>	<i>2020-21</i>
Average staffing level (number)			5,141	5,351

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

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

(a) *Appropriation Act (No. 1) 2020-21* and Appropriation Bill (No. 3) 2020-21

(b) *Appropriation Act (No. 2) 2020-21* and Appropriation Bill (No. 4) 2020-21.

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2020-21 measures since Budget

Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures				
Royal Commission into National Natural Disaster Arrangements - Climate and Resilience Services Australia - establishment (a)	1			
Departmental expenses	2,538	-	-	-
Total	2,538	-	-	-
Total payment measures				
Departmental	2,538	-	-	-
Total	2,538	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds

(a) The lead entity for this measure is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in the 2020-21 MYEFO under the Agriculture, Water and the Environment 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 2020-21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Royal Commission into National Natural Disaster Arrangements - Climate and Resilience Services Australia - establishment	1	2,538	-	-	-
Changes in Parameters					
(net decrease)	1, 2	-	-	(766)	(3)
Net impact on appropriations for Outcome 1 (departmental)		2,538	-	(766)	(3)
Total net impact on appropriations for Outcome 1		2,538	-	(766)	(3)

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 CSIRO through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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	837,873	960,670	961,958	1,288	-
Total departmental	837,873	960,670	961,958	1,288	-

2019-20 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) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	10,000	15,180	16,430	1,250	-
Total non-operating	10,000	15,180	16,430	1,250	-
Total other services	10,000	15,180	16,430	1,250	-

2019-20 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 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

<p>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</p>
--

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2020-21 Industry, Science, Energy and Resources 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: 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.

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 1: Research - Science, Services and Innovation Fund					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	690,445	816,310	799,279	805,585	794,168
Expenses not requiring appropriation in the budget year (a)	4,834	85,547	15,159	12,214	12,076
Revenues from other independent sources	496,310	346,486	385,099	397,874	424,673
Total expenses for Program 1	1,191,589	1,248,343	1,199,537	1,215,673	1,230,917
Program 2: National Research Infrastructure - National Facilities and Collections					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	147,428	145,648	146,429	147,217	148,477
Expenses not requiring appropriation in the budget year (a)	6,805	18,477	19,295	18,138	18,088
Revenues from other independent sources	71,665	65,191	60,356	57,239	58,380
Total expenses for Program 2	225,898	229,316	226,080	222,594	224,945
Program 3: Science and Industry Endowment Fund					
Expenses not requiring appropriation in the budget year (a)	1,000	12,995	7,952	3,446	3,446
Revenues from other independent sources	11,140	873	647	530	530
Total expenses for Program 3	12,140	13,868	8,599	3,976	3,976
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	837,873	961,958	945,708	952,802	942,645
Expenses not requiring appropriation in the budget year (a)	12,639	117,019	42,406	33,798	33,610
Revenues from other independent sources	579,115	412,550	446,102	455,643	483,583
Total expenses for Outcome 1	1,429,627	1,491,527	1,434,216	1,442,243	1,459,838
Average staffing level (number)					
	2019-20	2020-21			
	5,141	5,351			

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

(a) Expenses not requiring appropriation in the budget year consists of approved operating losses.

Table 2.1.2: Performance criteria for Outcome 1

There have been no changes to performance criteria since the 2020-21 Budget. Refer to pp. 263-266 of the 2020-21 Industry, Science, Energy and Resources 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. 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

The budgeted financial statements presented in the following tables have been updated since those presented in the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements as a result of:

- New measures outlined in Table 1.2
- 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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	794,567	830,414	816,910	827,166	836,264
Suppliers	433,331	465,384	429,647	441,902	451,491
Depreciation and amortisation	182,830	191,148	184,344	169,944	168,959
Finance costs	2,707	3,581	3,315	3,231	3,124
Write-down and impairment of assets	16,192	1,000	-	-	-
Total expenses	1,429,627	1,491,527	1,434,216	1,442,243	1,459,838
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	421,414	352,830	383,825	391,501	412,941
Interest	5,426	4,898	4,672	4,555	4,555
Rental income	9,200	6,200	6,300	6,300	6,300
Royalties and licence fees	28,584	37,325	38,945	40,510	45,510
Other revenue	37,792	42,897	31,960	45,377	37,877
Total own-source revenue	502,416	444,150	465,702	488,243	507,183
Gains					
Gain/(loss) on foreign exchange	(395)	-	-	-	-
Gain/(loss) from equity investments and intellectual property	2,032	-	-	-	-
Gain/(loss) from asset sales	29,662	-	-	-	-
Gain/(loss) on valuation of equity investments	47,301	-	-	-	-
Total gains	78,600	-	-	-	-
Total own-source income	581,016	444,150	465,702	488,243	507,183
Net (cost of)/contribution by services	(848,611)	(1,047,377)	(968,514)	(954,000)	(952,655)
Revenue from Government	837,873	961,958	945,708	952,802	942,645
Surplus/(deficit) attributable to the Australian Government	(10,738)	(85,419)	(22,806)	(1,198)	(10,010)

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OTHER COMPREHENSIVE INCOME					
Change in other reserves	(176)	-	-	-	-
Total other comprehensive income	(176)	-	-	-	-
Total comprehensive income/ (loss)	(10,914)	(85,419)	(22,806)	(1,198)	(10,010)
Total comprehensive income (loss) attributable to the Australian Government	(10,914)	(85,419)	(22,806)	(1,198)	(10,010)

Note: Impact of Net Cash Appropriation Arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/ (loss) as per statement of Comprehensive Income	(10,914)	(85,419)	(22,806)	(1,198)	(10,010)
plus: depreciation of ROU (a)	41,842	35,488	31,079	11,050	10,065
less: principal repayments (a)	39,913	37,185	27,310	11,092	10,295
Net Cash Operating Surplus/(Deficit)	(8,985)	(87,116)	(19,037)	(1,240)	(10,240)

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	383,826	281,987	315,179	344,650	388,804
Trade and other receivables	88,945	87,698	87,585	87,526	87,526
Other investments	190,854	200,854	204,854	208,854	212,854
Total financial assets	663,625	570,539	607,618	641,030	689,184
Non-financial assets					
Land and buildings	1,608,249	1,616,901	1,559,790	1,507,660	1,440,532
Property, plant and equipment	559,183	540,430	520,862	529,136	528,077
Heritage and cultural assets	4,463	4,463	4,463	4,463	4,463
Investment property	49,373	49,373	49,373	49,373	49,373
Intangibles	13,650	15,700	16,500	17,300	18,100
Inventories	1,420	1,420	1,420	1,420	1,420
Other non-financial assets	18,748	18,748	18,748	18,748	18,748
Total non-financial assets	2,255,086	2,247,035	2,171,156	2,128,100	2,060,713
Assets held for sale	5,200	-	-	-	-
Total assets	2,923,911	2,817,574	2,778,774	2,769,130	2,749,897
LIABILITIES					
Payables					
Suppliers	211,278	211,416	211,496	211,454	211,454
Other payables	17,842	17,842	17,842	17,842	17,842
Total payables	229,120	229,258	229,338	229,296	229,296
Interest bearing liabilities					
Lease liabilities	116,740	84,431	63,286	53,882	43,659
Deposits	22,508	22,508	22,508	22,508	22,508
Total interest bearing liabilities	139,248	106,939	85,794	76,390	66,167
Provisions					
Employee provisions	262,913	266,905	270,976	270,976	270,976
Other provisions	40,457	31,288	28,288	25,288	22,288
Total provisions	303,370	298,193	299,264	296,264	293,264
Total liabilities	671,738	634,390	614,396	601,950	588,727
Net assets	2,252,173	2,183,184	2,164,378	2,167,180	2,161,170
EQUITY *					
Parent entity interest					
Contributed equity	310,954	327,384	331,384	335,384	339,384
Reserves	1,522,989	1,522,989	1,522,989	1,522,989	1,522,989
Retained surplus / (accumulated deficit)	418,230	332,811	310,005	308,807	298,797
Total parent entity interest	2,252,173	2,183,184	2,164,378	2,167,180	2,161,170
Total Equity	2,252,173	2,183,184	2,164,378	2,167,180	2,161,170

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2020-21)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020					
Balance carried forward from previous period	418,230	1,523,229	(240)	310,954	2,252,173
Adjusted opening balance	418,230	1,523,229	(240)	310,954	2,252,173
Comprehensive income					
Surplus/(deficit) for the period	(85,419)	-	-	-	(85,419)
Total comprehensive income	(85,419)	-	-	-	(85,419)
of which:					
Attributable to the Australian Government	(85,419)	-	-	-	(85,419)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	16,430	16,430
Sub-total transactions with owners	-	-	-	16,430	16,430
Estimated closing balance as at 30 June 2021	332,811	1,523,229	(240)	327,384	2,183,184
Closing balance attributable to the Australian Government	332,811	1,523,229	(240)	327,384	2,183,184

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	837,873	961,958	945,708	952,802	942,645
Sale of goods and rendering of services	573,684	483,697	511,543	535,057	555,891
Interest	6,217	5,227	4,785	4,614	4,555
Net GST received	21,219	-	-	-	-
Total cash received	1,438,993	1,450,882	1,462,036	1,492,473	1,503,091
Cash used					
Employees	765,216	826,422	812,839	827,166	836,264
Suppliers	521,309	504,067	465,943	480,291	491,901
Borrowing costs	122	-	-	-	-
Net GST paid	-	4,706	14,137	13,022	12,853
Interest payments on lease liabilities	2,585	3,581	3,315	3,231	3,124
Other	799	9,169	3,000	3,000	3,000
Total cash used	1,290,031	1,347,945	1,299,234	1,326,710	1,347,142
Net cash from/(used by) operating activities	148,962	102,937	162,802	165,763	155,949
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	90,010	5,204	44,100	30,000	30,000
Proceeds from sales of financial instruments	6,842	-	-	-	-
Total cash received	96,852	5,204	44,100	30,000	30,000
Cash used					
Purchase of property, plant, and equipment and intangibles	103,765	179,225	146,400	155,200	131,500
Purchase of financial instruments	12,405	10,000	4,000	4,000	4,000
Investments	1,397	-	-	-	-
Total cash used	117,567	189,225	150,400	159,200	135,500
Net cash from/(used by) investing activities	(20,715)	(184,021)	(106,300)	(129,200)	(105,500)

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	10,000	16,430	4,000	4,000	4,000
Total cash received	10,000	16,430	4,000	4,000	4,000
Cash used					
Principal payments on lease liabilities	39,913	37,185	27,310	11,092	10,295
Total cash used	39,913	37,185	27,310	11,092	10,295
Net cash from/(used by) financing activities	(29,913)	(20,755)	(23,310)	(7,092)	(6,295)
Net increase/(decrease) in cash held	98,334	(101,839)	33,192	29,471	44,154
Cash and cash equivalents at the beginning of the reporting period	285,492	383,826	281,987	315,179	344,650
Cash and cash equivalents at the end of the reporting period	383,826	281,987	315,179	344,650	388,804

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	10,000	16,430	4,000	4,000	4,000
Total new capital appropriations	10,000	16,430	4,000	4,000	4,000
Provided for:					
Purchase of non-financial assets	-	6,430	-	-	-
Other Items	10,000	10,000	4,000	4,000	4,000
Total Items	10,000	16,430	4,000	4,000	4,000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	6,430	-	-	-
Funded internally from departmental resources (b)	103,765	172,795	146,400	155,200	131,500
TOTAL	103,765	179,225	146,400	155,200	131,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	103,765	179,225	146,400	155,200	131,500
Total cash used to acquire assets	103,765	179,225	146,400	155,200	131,500

Prepared on Australian Accounting Standards basis.

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

(b) 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
- internally developed assets
- own source revenue receipts
- proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2020-21 Budget year)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Investment property	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020								
Gross book value	378,100	2,534,713	1,338,771	13,997	49,373	52,628	5,200	4,372,782
Gross book value - ROU assets	8,500	282,487	2,756	-	-	-	-	293,743
Accumulated depreciation/ amortisation and impairment	-	(1,488,961)	(781,697)	(9,534)	-	(38,978)	-	(2,319,170)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(106,590)	(647)	-	-	-	-	(107,237)
Opening net book balance	386,600	1,221,649	559,183	4,463	49,373	13,650	5,200	2,240,118
CAPITAL ASSET ADDITIONS								
Estimated expenditure on new or replacement assets								
By purchase - appropriation equity (a)	-	5,000	180	-	-	1,250	-	6,430
By purchase - other	-	114,695	54,100	-	-	4,000	-	172,795
By purchase - other - ROU assets	-	3,382	1,494	-	-	-	-	4,876
Total additions	-	123,077	55,774	-	-	5,250	-	184,101
Other movements								
Depreciation/amortisation expense	-	(78,641)	(73,819)	-	-	(3,200)	-	(155,660)
Depreciation/amortisation on ROU assets	-	(34,780)	(708)	-	-	-	-	(35,488)
Disposals	(4)	-	-	-	-	-	(5,200)	(5,204)
Other	-	(1,000)	-	-	-	-	-	(1,000)
Total other movements	(4)	(114,421)	(74,527)	-	-	(3,200)	(5,200)	(197,352)
As at 30 June 2021								
Gross book value	378,096	2,654,408	1,393,051	13,997	49,373	57,878	-	4,546,803
Gross book value - ROU	8,500	285,869	4,250	-	-	-	-	298,619
Accumulated depreciation/ amortisation and impairment	-	(1,568,602)	(855,516)	(9,534)	-	(42,178)	-	(2,475,830)
Accumulated depreciation/ amortisation and impairment - ROU	-	(141,370)	(1,355)	-	-	-	-	(142,725)
Closing net book balance	386,596	1,230,305	540,430	4,463	49,373	15,700	-	2,226,867

Prepared on Australian Accounting Standards basis.

a) "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2) 2020-2021* and *Appropriation Bill (No. 4) 2020-2021*.

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: Administered capital budget statement (for the period ended 30 June)

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

Table 3.12: Statement of administered asset movements (Budget year 2020-21)

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

**NATIONAL OFFSHORE PETROLEUM
SAFETY AND ENVIRONMENTAL
MANAGEMENT AUTHORITY**

**ENTITY ADDITIONAL ESTIMATE
STATEMENTS**

NATIONAL OFFSHORE PETROLEUM SAFETY AND ENVIRONMENTAL MANAGEMENT AUTHORITY

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NATIONAL OFFSHORE PETROLEUM SAFETY AND ENVIRONMENTAL MANAGEMENT AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA) was established as an independent statutory authority under the *Offshore Petroleum and Greenhouse Gas Storage Act 2006* (OPGGS Act) and as a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). It operates on a cost recovery basis through levies and fees.

There have been no changes to the functions of NOPSEMA since the 2020-21 Budget. A full outline of NOPSEMA's Strategic Direction can be found in the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for NOPSEMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: NOPSEMA resource statement – Additional estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	Total estimate at Additional Estimates 2020-21
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Opening balance/cash reserves at 1 July	13,680	14,289	-	14,289
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	-	-	739	739
Total annual appropriations	-	-	739	739
Amounts received from related entities				
Amounts from portfolio department (b)	36,256	38,830	(739)	38,091
Total amounts received from related entities	36,256	38,830	(739)	38,091
Total funds from Government	36,256	38,830	-	38,830
Funds from other sources				
Interest	155	128	-	128
Other	94	-	-	-
Total funds from other sources	249	128	-	128
Total net resourcing for NOPSEMA	50,185	53,247	-	53,247
			2019-20	2020-21
Average staffing level (number)			120	135

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

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

(a) *Appropriation Act (No. 1) 2020-2021* and Appropriation Bill (No. 3) 2020-2021.

(b) NOPSEMA became a corporate Commonwealth entity on 1 July 2014 and receives its funding through a special appropriation which is administered through the Department of Industry, Science, Energy and Resources. This funding is equal in value to the levies NOPSEMA collects from the oil and gas industries.

1.3 ENTITY MEASURES

There have been no new Government measures taken since the 2020-21 Budget, 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 NOPSEMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in Appropriation Bills No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Other Variations (a)					
(net increase)	1	739	667	-	-
Net impact on appropriations for Outcome 1 (departmental)		739	667	-	-
Total net impact on appropriations for Outcome 1		739	667	-	-

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

a) The other variation in Appropriation Bill No. 3 reflects a change in appropriation source for the 2020-21 Budget measure: JobMaker Plan – investment in new energy technologies

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for NOPSEMA through Appropriation Bills No. 3.

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Promote and enforce the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.	-	-	739	739	-
Total departmental	-	-	739	739	-

2019-20 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 structure since the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Promote and enforce the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and the well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2020-21 Industry, Science, Energy and Resources 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: Promote and enforce the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1: Regulatory oversight of Safety Cases, Wells Operations Management Plans and Environment Plans coupled with effective monitoring, investigation and enforcement					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	-	739	667	-	-
Payment from related entities	36,256	38,091	37,062	37,062	37,062
Expenses not requiring appropriation in the budget year (a)	(429)	-	-	-	-
Revenues from other independent sources	249	128	167	164	165
Total expenses for Program 1	36,076	38,958	37,896	37,226	37,227
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	-	739	667	-	-
Payment from related entities	36,256	38,091	37,062	37,062	37,062
Expenses not requiring appropriation in the budget year (a)	(429)	-	-	-	-
Revenues from other independent sources	249	128	167	164	165
Total expenses for Outcome 1	36,076	38,958	37,896	37,226	37,227
	2019-20	2020-21			
Average staffing level (number)	120	135			

(a) Expenses not requiring appropriation in the budget year consist of an approved operating loss.

Table 2.1.2: Performance criteria for Outcome 1

There have been no changes to performance criteria since the 2020-21 Budget. Refer to pp. 340 of the 2020-21 Industry, Science, Energy and Resources 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 specific purposes. NOPSEMA has no special accounts, therefore Table 3.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements presented in the following tables are the same as those presented in the 2020-21 Industry, Science, Energy and Resources 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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	28,247	29,889	29,817	29,300	29,300
Suppliers	4,200	5,435	4,385	4,299	4,300
Depreciation and amortisation	3,532	3,554	3,554	3,554	3,554
Finance costs	97	80	140	73	73
Total expenses	36,076	38,958	37,896	37,226	37,227
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	127	110	150	150	150
Sublease interest income	28	18	17	14	15
Other	94	-	-	-	-
Total own-source revenue	249	128	167	164	165
Total own-source income	249	128	167	164	165
Net (cost of)/contribution by services	(35,827)	(38,830)	(37,729)	(37,062)	(37,062)
Revenue from Government (a)	36,256	38,830	37,729	37,062	37,062
Surplus/(deficit) attributable to the Australian Government	429	-	-	-	-
Total comprehensive income/(loss)	429	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	429	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) NOPSEMA became a corporate Commonwealth entity on 1 July 2014 and receives the majority of its funding through a special appropriation which is administered through the Department of Industry, Science, Energy and Resources. This funding is equal in value to the levies NOPSEMA collects from the oil and gas industries.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	14,289	14,301	14,460	14,163	18,587
Trade and other receivables	13,162	12,225	12,689	11,778	11,843
Other financial assets	1,290	1,290	1,290	1,290	1,290
Total financial assets	28,741	27,816	28,439	27,231	31,720
Non-financial assets					
Land and buildings	5,310	2,775	5,560	3,026	2,165
Property, plant and equipment	1,438	1,438	1,438	1,438	838
Intangibles	1,624	1,624	1,604	1,584	1,164
Other non-financial assets	653	653	653	653	653
Total non-financial assets	9,025	6,490	9,255	6,701	4,820
Total assets	37,766	34,306	37,694	33,932	36,540
LIABILITIES					
Payables					
Suppliers	549	549	549	549	549
Other payables	5,544	5,544	5,544	5,544	5,544
Total payables	6,093	6,093	6,093	6,093	6,093
Interest bearing liabilities					
Leases	7,489	4,050	7,438	3,676	6,284
Total interest bearing liabilities	7,489	4,050	7,438	3,676	6,284
Provisions					
Employee provisions	6,665	6,665	6,665	6,665	6,665
Other provisions	549	549	549	549	549
Total provisions	7,214	7,214	7,214	7,214	7,214
Total liabilities	20,796	17,357	20,745	16,983	19,591
Net assets	16,970	16,949	16,949	16,949	16,949
EQUITY*					
Parent entity interest					
Contributed equity	896	896	896	896	896
Retained surplus (accumulated deficit)	16,074	16,053	16,053	16,053	16,053
Total parent entity interest	16,970	16,949	16,949	16,949	16,949
Total equity	16,970	16,949	16,949	16,949	16,949

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2020-21)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020			
Balance carried forward from previous period	16,074	896	16,970
Adjusted opening balance	16,074	896	16,970
Surplus/(deficit) for the period	(21)	-	(21)
Estimated closing balance as at 30 June 2021	16,053	896	16,949
Closing balance attributable to the Australian Government	16,053	896	16,949

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	36,256	38,830	37,729	37,062	37,062
Sale of goods and rendering of services	(2,285)	955	1,155	925	885
Interest	127	110	150	150	150
Net GST received	31	-	-	-	-
Other	(5,963)	-	-	-	-
Total cash received	28,166	39,895	39,034	38,137	38,097
Cash used					
Employees	27,332	29,889	29,817	29,300	29,300
Suppliers	4,042	5,476	4,385	4,299	4,300
Interest payments on lease liability	97	80	140	73	73
Other	(5,145)	-	-	-	-
Total cash used	26,326	35,445	34,342	33,672	33,673
Net cash from/(used by) operating activities	1,840	4,450	4,692	4,465	4,424
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,566	1,000	1,000	1,000	-
Total cash used	1,566	1,000	1,000	1,000	-
Net cash from/(used by) investing activities	(1,566)	(1,000)	(1,000)	(1,000)	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	(2,153)	3,438	3,533	3,762	-
Other	1,818	-	-	-	-
Total cash used	335	(3,438)	(3,533)	(3,762)	-
Net cash from/(used by) financing activities	335	(3,438)	(3,533)	(3,762)	-
Net increase/(decrease) in cash held	609	12	159	(297)	4,424
Cash and cash equivalents at the beginning of the reporting period	13,680	14,289	14,301	14,460	14,163
Cash and cash equivalents at the end of the reporting period	14,289	14,301	14,460	14,163	18,587

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	1,000	1,000	1,000	1,000	1,000
TOTAL	1,000	1,000	1,000	1,000	1,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,000	1,000	1,000	1,000	1,000
Total cash used to acquire assets	1,000	1,000	1,000	1,000	1,000

Prepared on Australian Accounting Standards basis.

- (a) Includes the following sources of funding:
- own-source revenue receipts
 - proceeds from the sale of assets.

NOPSEMA became a corporate Commonwealth entity on 1 July 2014 and receives the majority of its funding through a special appropriation which is administered through the Department of Industry, Science, Energy and Resources. This funding is equal in value to the levies NOPSEMA collects from the oil and gas industries.

Table 3.7: Statement of asset movements (Budget year 2020-21)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	431	7,701	8,640	16,772
Gross book value - ROU assets	7,413	-	-	7,413
Accumulated depreciation/ amortisation and impairment	(2,534)	(6,263)	(6,996)	(15,793)
Opening net book balance	5,310	1,438	1,644	8,392
Capital asset additions				
By purchase - other	-	600	400	1,000
By purchase - other - ROU assets	(1)	-	-	(1)
Total additions	(1)	600	400	999
Other movements				
Depreciation/amortisation expense	-	(600)	(420)	(1,020)
Depreciation/amortisation on ROU assets	(2,534)	-	-	(2,534)
Total other movements	(2,534)	(600)	(420)	(3,554)
As at 30 June 2021				
Gross book value	431	8,301	9,040	17,772
Gross book value - ROU assets	7,412	-	-	7,412
Accumulated depreciation/ amortisation and impairment	(2,534)	(6,863)	(7,416)	(16,813)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,534)	-	-	(2,534)
Closing net book balance	2,775	1,438	1,624	5,837

Prepared on Australian Accounting Standard basis.

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

NOPSEMA 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)

NOPSEMA 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)

NOPSEMA has no budgeted administered cash flows; therefore Table 3.10 is not presented.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

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

Table 3.12: Statement of administered asset movements (Budget year 2020-21)

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

**NORTHERN AUSTRALIA
INFRASTRUCTURE FACILITY**

**ENTITY ADDITIONAL ESTIMATE
STATEMENTS**

NORTHERN AUSTRALIA INFRASTRUCTURE FACILITY

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NORTHERN AUSTRALIA INFRASTRUCTURE FACILITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Northern Australia Infrastructure Facility (NAIF) was established on 1 July 2016 as a corporate Commonwealth entity under the *Northern Australia Infrastructure Facility Act 2016* (NAIF Act). The Australian Government has announced reforms in this Budget to accelerate lending speed, expand eligibility and strengthen governance. The implementation of these reforms will require amendment to the NAIF Act and the issuance of a new Investment Mandate.

Since the 2020-21 Budget, the Australian Government has announced further changes to the NAIF to streamline its use of debt instruments and to permit the NAIF to make equity investments. These changes are intended to maximise the NAIF's flexibility in providing financial assistance to support the development of northern Australia in the wake of the COVID-19 pandemic. They will support the NAIF to take a more proactive approach in delivering on its primary objectives of economic and population growth in the north.

A full outline of NAIF's Strategic Direction can be found in the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for NAIF at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and Special Appropriations.

Table 1.1: NAIF resource statement – Additional estimates for 2020-21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2020-21 \$'000</i>
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	
Opening balance/cash reserves at 1 July	1,632	1,192	-	-
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	10,340	11,962	1,225	13,187
Total annual appropriations	10,340	11,962	1,225	13,187
Total funds from Government	10,340	11,962	1,225	13,187
Funds from other sources				
Interest	18	30	-	30
Total funds from other sources	18	30	-	30
Total net resourcing for NAIF	11,990	13,184	1,225	13,217
			<i>Actual 2019-20</i>	<i>2020-21</i>
Average staffing level (number) (b)			<i>1</i>	<i>1</i>

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

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

a) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.*

b) The ASL estimate represents the Chief Executive Officer (CEO) of the NAIF. Total staffing for the NAIF is 25.6 full time equivalents as at February 2021, including the CEO. The additional staff supporting the NAIF include specialist staff engaged under contract. Refer to Section 3.1.2 for further information.

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2020-21 measures since Budget

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
Northern Australia Infrastructure Facility - expansion	1				
Departmental expenses		1,225	4,076	4,516	4,589
Total		1,225	4,076	4,516	4,589
Total payment measures					
Departmental		1,225	4,076	4,516	4,589
Total		1,225	4,076	4,516	4,589

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for NAIF at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020-21 Budget in Appropriation Bill No. 3.

Table 1.3: Additional Estimates and other variations to outcomes since the Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Northern Australia Infrastructure Facility - expansion	1	1,225	4,076	4,516	4,589
Net impact on appropriations for Outcome 1 (departmental)		1,225	4,076	4,516	4,589
Total net impact on appropriations for Outcome 1		1,225	4,076	4,516	4,589

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 NAIF through Appropriation Bills No. 3.

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure through the provision of concessional financing delivered through the state and territory governments	10,340	11,962	13,187	1,225	-
Total departmental	10,340	11,962	13,187	1,225	-

2019-20 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 structure since the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure through the provision of concessional financing delivered through the state and territory governments

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2020-21 Industry, Science, Energy and Resources 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: Enable economic growth in northern Australia, by facilitating private sector investment in economic infrastructure through the provision of concessional financing delivered through the state and territory governments.

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 1: Northern Australia Infrastructure Facility					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	10,340	13,187	18,873	20,610	20,759
Expenses not requiring appropriation in the budget year	1,632	-	-	-	-
Revenues from other independent sources	18	30	-	-	-
Total expenses for Program 1	11,990	13,217	18,873	20,610	20,759
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	10,340	13,187	18,873	20,610	20,759
Expenses not requiring appropriation in the budget year	1,632	-	-	-	-
Revenues from other independent sources	18	30	-	-	-
Total expenses for Outcome 1	11,990	13,217	18,873	20,610	20,759
	2019-20	2020-21			
Average staffing level (number) (a)	1	1			

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

- a) The ASL estimate represents the Chief Executive Officer (CEO) of the NAIF. Total staffing for the NAIF is 25.6 full time equivalent as at February 2021, including the CEO. The additional staff supporting the NAIF include specialist staff engaged under contract. Refer to Section 3.1.2 for further information.

Table 2.1.2: Performance criteria for Outcome 1

There have been no changes to performance criteria since the 2020-21 Budget. Refer to pp. 361-362 of the 2020-21 Industry, Science, Energy and Resources 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. NAIF has no special accounts, therefore Table 3.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements presented in the following tables have been updated since those presented in the 2020-21 Industry, Science, Energy and Resources Portfolio Budget Statements as a result of new measures outlined in Table 1.2.

3.2.2. Budgeted Financial Statements

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	7,544	9,657	14,484	16,035	16,191
Suppliers	3,130	3,472	4,389	4,575	4,568
Depreciation and amortisation	118	88	-	-	-
Finance costs	1	-	-	-	-
Total expenses	10,793	13,217	18,873	20,610	20,759
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	18	30	-	-	-
Total own-source revenue	18	30	-	-	-
Total own-source income	18	30	-	-	-
Net (cost of)/contribution by services	10,775	13,187	18,873	20,610	20,759
Revenue from Government	10,340	13,187	18,873	20,610	20,759
Surplus/(deficit) attributable to the Australian Government	(435)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(435)	-	-	-	-

Note: Impact of Net Cash Appropriation

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) as per statement of Comprehensive Income	(435)	-	-	-	-
plus: depreciation of ROU (a)	118	88	-	-	-
less: principal repayments (a)	(118)	(92)	-	-	-
Net Cash Operating Surplus/ (Deficit)	(435)	(4)	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,635	3,855	3,855	3,855	3,855
Trade and other receivables	155	134	134	134	134
Total financial assets	3,790	3,989	3,989	3,989	3,989
Non-financial assets					
Property, plant and equipment	88	-	-	-	-
Other non-financial assets	12	12	12	12	12
Total non-financial assets	100	12	12	12	12
Total assets	3,890	4,001	4,001	4,001	4,001
LIABILITIES					
Payables					
Suppliers	1,410	1,436	1,370	1,304	1,238
Total payables	1,410	1,436	1,370	1,304	1,238
Interest bearing liabilities					
Leases	92	-	-	-	-
Total interest bearing liabilities	92	-	-	-	-
Provisions					
Employee provisions	1,196	1,373	1,439	1,505	1,571
Total provisions	1,196	1,373	1,439	1,505	1,571
Total liabilities	2,698	2,809	2,809	2,809	2,809
Net assets	1,192	1,192	1,192	1,192	1,192
EQUITY*					
Parent entity interest					
Retained surplus (accumulated deficit)	1,192	1,192	1,192	1,192	1,192
Total parent entity interest	1,192	1,192	1,192	1,192	1,192
Total equity	1,192	1,192	1,192	1,192	1,192

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2020-21)

	Retained earnings	Total equity
	\$'000	\$'000
Opening balance as at 1 July 2020		
Balance carried forward from previous period	1,192	1,192
Adjusted opening balance	1,192	1,192
Comprehensive income		
Surplus/(deficit) for the period	-	-
Total comprehensive income	-	-
of which:		
Attributable to the Australian Government	-	-
Estimated closing balance as at 30 June 2021	1,192	1,192
Closing balance attributable to the Australian Government	1,192	1,192

Prepared on Australian Accounting Standards basis.

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

	2019-20 Actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	10,319	13,208	18,873	20,610	20,759
Interest	18	30	-	-	-
Other	122	-	-	-	-
Total cash received	10,459	13,238	18,873	20,610	20,759
Cash used					
Employees	7,380	9,480	14,418	15,969	16,125
Suppliers	4,600	3,446	4,455	4,641	4,634
Total cash used	11,980	12,926	18,873	20,610	20,759
Net cash from/(used by) operating activities	(1,521)	312	-	-	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	118	92	-	-	-
Other	1	-	-	-	-
Total cash used	119	92	-	-	-
Net cash from/(used by) financing activities	(119)	(92)	-	-	-
Net increase/(decrease) in cash held	(1,640)	220	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,275	3,635	3,855	3,855	3,855
Cash and cash equivalents at the end of the reporting period	3,635	3,855	3,855	3,855	3,855

Prepared on Australian Accounting Standards basis.

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

NAIF has no departmental capital budget; therefore Table 3.6 is not presented.

Table 3.7: Statement of asset movements (Budget year 2020-21)

	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2020		
Gross book value - ROU assets	206	206
Accumulated depreciation/amortisation and impairment - ROU assets	(118)	(118)
Opening net book balance	88	88
CAPITAL ASSET ADDITIONS		
Other movements		
Depreciation/amortisation on ROU assets	(88)	(88)
Total other movements	(88)	(88)
As at 30 June 2021		
Gross book value - ROU assets	206	206
Accumulated depreciation/amortisation and impairment - ROU assets	(206)	(206)
Closing net book balance	-	-

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)

NAIF 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)

NAIF 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)

NAIF has no budgeted administered cash flows; therefore Table 3.10 is not presented.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

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

Table 3.12: Statement of administered asset movements (Budget year 2020-21)

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