

# **Australian Sports Commission**

## **Entity resources and planned performance**

ASC



# Australian Sports Commission

|                                                         |            |
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## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Sports Commission (ASC) is the Australian Government agency responsible for supporting and investing in sport at all levels. The role of the ASC is to increase participation in organised sport and enable continued international sporting success through leadership and development of a cohesive and effective sports sector, provision of targeted financial support and the operation of the Australian Institute of Sport (AIS). The ASC has a vision that *Sport has a place for everyone and delivers results that make Australia proud.*

From grassroots to the pinnacle of elite international competition, the ASC works together with the sport sector, other government partners, business, and the wider community to champion the role sport can play in engaging every Australian regardless of age, race, gender, cultural background, and physical ability.

Through investment in national sporting organisations and national sporting organisations for people with disability, the ASC supports the sector to be connected, innovative and grow the capability of the sport workforce to deliver enjoyable and inclusive experiences for all participants. In addition to funding, the ASC provides sports with world's best expertise and guidance on governance and participation growth through resource development, program co-design, insights and market research, knowledge sharing, digital tools, online learning and education.

Through the operation of the AIS, the ASC is responsible for leading and enabling a united and collaborative high performance system. The ASC contributes to building sustainable winning systems for Australian athletes, with the objective to consistently produce multiple medallists across more sports over multiple cycles, effectively inspiring the next generation of Australian athletes. Through the National High Performance Sport Strategy, the organisation will work to ensure the high performance system is recognised as world leading and prioritising wellbeing, with athletes helping to build national pride, inspiring and positively influencing the Australian community.

The ASC will continue assisting sports and partners to achieve success at pinnacle international sporting events in the lead up to the Brisbane 2032 Olympic and Paralympic Games and beyond. The ASC will also continue leading the high performance system, implementing strategies for long term sustainable success, with an emphasis on athlete health and wellbeing, coach development, performance support pathways and innovation. World's best medical leadership, wellbeing support and mental health services for sports and athletes remains a focus. The ASC continues to work with government to explore options for the revitalisation of the AIS Campus in Canberra.

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

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

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: ASC resource statement – Budget estimates for 2022–23 as at October Budget 2022**

|                                                        | 2021–22<br>Estimated actual<br>\$'000 | 2022–23<br>Estimate<br>\$'000 |
|--------------------------------------------------------|---------------------------------------|-------------------------------|
| Opening balance/cash reserves at 1 July <sup>(a)</sup> | 108,602                               | 124,636                       |
| <b>FUNDS FROM GOVERNMENT</b>                           |                                       |                               |
| <b>Annual appropriations</b>                           |                                       |                               |
| Ordinary annual services <sup>(b)</sup>                |                                       |                               |
| Outcome 1                                              | 323,529                               | 337,870                       |
| Other services                                         |                                       |                               |
| Equity injection <sup>(c)</sup>                        | -                                     | 10,334                        |
| <b>Total annual appropriations</b>                     | <b>323,529</b>                        | <b>348,204</b>                |
| <b>Total funds from Government</b>                     | <b>323,529</b>                        | <b>348,204</b>                |
| <b>Funds from other sources</b>                        |                                       |                               |
| Interest                                               | 549                                   | 2,316                         |
| Goods and services                                     | 13,695                                | 15,571                        |
| Contribution from Government entities                  | 13,413                                | 7,518                         |
| <b>Total funds from other sources</b>                  | <b>27,657</b>                         | <b>25,405</b>                 |
| <b>Total net resourcing for ASC</b>                    | <b>459,788</b>                        | <b>498,245</b>                |
|                                                        |                                       |                               |
|                                                        | <b>2021–22</b>                        | <b>2022–23</b>                |
| <b>Average staffing level (number)</b>                 | 454                                   | 494                           |

All figures are GST exclusive.

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

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

<sup>(b)</sup> Appropriation Bill (No. 1) 2022–23.

<sup>(c)</sup> Appropriation Bill (No. 2) 2022–23.

ASC

### 1.3 Budget measures

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

**Table 1.2: ASC October 2022–23 Budget measures**

**Part 1: Measures announced since the March 2022–23 Budget**

| Program                                                                                                     |     | 2021–22<br>\$'000 | 2022–23<br>\$'000 | 2023–24<br>\$'000 | 2024–25<br>\$'000 | 2025–26<br>\$'000 |
|-------------------------------------------------------------------------------------------------------------|-----|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revitalisation of the AIS Arena <sup>(a) (b)</sup></b>                                                   |     |                   |                   |                   |                   |                   |
| Australian Sports Commission                                                                                |     |                   |                   |                   |                   |                   |
| Departmental payments                                                                                       | 1.1 | -                 | 842               | 1,105             | 888               | 889               |
| Departmental capital payments                                                                               |     | -                 | -                 | -                 | -                 | -                 |
| <b>Total payments</b>                                                                                       |     | -                 | <b>842</b>        | <b>1,105</b>      | <b>888</b>        | <b>889</b>        |
| <b>Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses <sup>(c)</sup></b> |     |                   |                   |                   |                   |                   |
| Australian Sports Commission                                                                                |     |                   |                   |                   |                   |                   |
| Departmental payments                                                                                       | 1.1 | -                 | (661)             | -                 | -                 | -                 |
| <b>Total payments</b>                                                                                       |     | -                 | <b>(661)</b>      | -                 | -                 | -                 |
| <b>Sport4All — First Nations Program — expansion <sup>(b)</sup></b>                                         |     |                   |                   |                   |                   |                   |
| Australian Sports Commission                                                                                |     |                   |                   |                   |                   |                   |
| Departmental payments                                                                                       | 1.1 | -                 | 3,375             | 2,731             | 2,193             | 1,992             |
| <b>Total payments</b>                                                                                       |     | -                 | <b>3,375</b>      | <b>2,731</b>      | <b>2,193</b>      | <b>1,992</b>      |
| <b>Strengthening First Nations Health <sup>(b)</sup></b>                                                    |     |                   |                   |                   |                   |                   |
| Australian Sports Commission                                                                                |     |                   |                   |                   |                   |                   |
| Departmental payments                                                                                       | 1.1 | -                 | 550               | 1,100             | 550               | -                 |
| <b>Total payments</b>                                                                                       |     | -                 | <b>550</b>        | <b>1,100</b>      | <b>550</b>        | -                 |

<sup>(a)</sup> Part of the costs of this measure will be met from within existing resources.

<sup>(b)</sup> The ASC is not the lead entity for this measure. Full details of this measure are published under Table 1.2: Department of Health and Aged Care October 2022–23 Budget Measures.

<sup>(c)</sup> The ASC is not the lead entity for this measure. Only the ASC impacts are shown in this table.

## Section 2: Outcomes and planned performance

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

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

### Note:

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

The ASC's most recent Corporate Plan and Annual Performance Statement are available at: [www.sportaus.gov.au/media\\_centre/publications](http://www.sportaus.gov.au/media_centre/publications)

### 2.1 Budgeted expenses and performance

#### Outcome 1

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

#### Program contributing to Outcome 1

**Program 1.1: Australian Sports Commission**

ASC

## Linked programs

| Other Commonwealth entities that contribute to Outcome 1                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Department of Health and Aged Care</b>                                                                                                                                                                                                                                                                                                                                                                |
| <b>Program 4.1: Sport and Recreation</b><br>The Department of Health and Aged Care aims to increase participation in sport and recreation activities, support major international sporting events and improve water and snow safety.                                                                                                                                                                     |
| <b>Department of the Prime Minister and Cabinet (PM&amp;C)</b>                                                                                                                                                                                                                                                                                                                                           |
| <b>Program 1.1: Prime Minister and Cabinet</b><br>PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.                                                                                                                                                                                                          |
| <b>Sport Integrity Australia<sup>2</sup></b>                                                                                                                                                                                                                                                                                                                                                             |
| <b>Program 1.1: Sport Integrity</b><br>Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants. |

### 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 and resources for Outcome 1**

|                                                                        | 2021–22<br>Estimated<br>actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 | 2023–24<br>Forward<br>estimate<br>\$'000 | 2024–25<br>Forward<br>estimate<br>\$'000 | 2025–26<br>Forward<br>estimate<br>\$'000 |
|------------------------------------------------------------------------|------------------------------------------|-----------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Program 1.1: Australian Sports Commission</b>                       |                                          |                             |                                          |                                          |                                          |
| Revenue from Government                                                |                                          |                             |                                          |                                          |                                          |
| Ordinary annual services <sup>(a)</sup>                                | 323,530                                  | 337,870                     | 343,601                                  | 266,668                                  | 241,799                                  |
| Revenues from independent sources                                      | 28,539                                   | 23,536                      | 17,111                                   | 15,471                                   | 14,718                                   |
| Expenses not requiring appropriation in the Budget year <sup>(b)</sup> | (62)                                     | 8,913                       | 10,407                                   | 8,891                                    | 8,893                                    |
| <b>Total for Program 1.1</b>                                           | <b>352,007</b>                           | <b>370,319</b>              | <b>371,119</b>                           | <b>291,030</b>                           | <b>265,410</b>                           |
| <b>Total expenses for Outcome 1</b>                                    | <b>352,007</b>                           | <b>370,319</b>              | <b>371,119</b>                           | <b>291,030</b>                           | <b>265,410</b>                           |

  

|                                        | 2021–22 | 2022–23 |
|----------------------------------------|---------|---------|
| <b>Average staffing level (number)</b> | 454     | 494     |

<sup>(a)</sup> Appropriation Bill (No. 1) 2022–23.

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

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

## Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022–23 Budget measures that have created new programs or materially changed existing programs are provided.

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

| Outcome 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Program Objective – Program 1.1: Australian Sports Commission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| The Australian Sports Commission (ASC) is focused on increasing participation and involvement in organised sport and improving the capability of our sports sector. Through the Australian Institute of Sport, the ASC will strive to deliver national pride and inspiration through international sporting success.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Key Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"> <li>• World's best high performance system <ul style="list-style-type: none"> <li>– targeted high performance investment</li> <li>– support safe and holistic high performance cultures including the prioritisation of athlete wellbeing and community connection</li> <li>– be on the frontier of science and technology to support all athletes.</li> </ul> </li> <li>• More Australians involved in organised sport <ul style="list-style-type: none"> <li>– help Australians understand the value and benefits of organised sport</li> <li>– enable organised sport providers to deliver an inviting and enjoyable experience for all</li> <li>– drive involvement and inclusion in organised sport.</li> </ul> </li> <li>• A thriving, organised sport sector <ul style="list-style-type: none"> <li>– a more cohesive, innovative and effective sector</li> <li>– support organisations running sport to improve their effectiveness</li> <li>– build system capability and the ability of individuals in the Australian sport workforce.</li> </ul> </li> </ul> |

ASC

| Performance Measures                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets.                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |
| Prior Year<br>2021–22 Expected<br>Performance Results                                                                                                                                                                                                                                                                                                        | Budget Year<br>2022–23 Planned<br>Performance Results                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Forward Estimates<br>2023–26 Planned<br>Performance Results                                               |
| 85% of high performance funded National Sporting Organisations achieved performance outcomes at the 2020 and 2022 Olympic and Paralympic Games.<br>Delays in the annual review process due to the postponement of the Tokyo Olympic and Paralympic Games and ongoing COVID impacts means the 90% target for agreed action plans has not been met in 2021–22. | On average, 85% of high performance funded National Sporting Organisations achieve agreed performance outcomes <sup>3</sup> at their pinnacle event (Olympic, Paralympic and/or Commonwealth Games).<br>90% of all high performance funded National Sporting Organisations demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual review process with the AIS. | As per 2022–23.                                                                                           |
| Increase sport participation by Australian children aged 5 to 14 years.                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |
| Prior Year<br>2021–22 Expected<br>Performance Results                                                                                                                                                                                                                                                                                                        | Budget Year<br>2022–23 Planned<br>Performance Results                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Forward Estimates<br>2023–26 Planned<br>Performance Results                                               |
| 30.9% of children in Australia aged 5–14 participated in at least two hours per week in organised sport or physical activity outside of school hours in 2021.<br>1,950,000 participant attendances in the Sporting Schools Program.                                                                                                                          | 47% of children in Australia aged 5 to 14 years participate in at least 2 hours per week of organised sport outside of school hours. <sup>4</sup><br>Participant attendances in the Sporting Schools Program to reach 1,700,000.                                                                                                                                                                                                                                                                      | As per 2022–23.<br>2024–25<br>Participant attendances in the Sporting Schools Program to reach 1,700,000. |

<sup>3</sup> Performance outcomes are measured as agreed between the AIS and each funded National Sporting Organisation, and progression toward these is monitored annually.

<sup>4</sup> Filtered by sport-related activities (as reported through AusPlay).

| <b>Increase the number of Australians involved in organised sport.</b>                                                                                                           |                                                                                                                                                                                                      |                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>Prior Year<br/>2021–22 Expected<br/>Performance Results</b>                                                                                                                   | <b>Budget Year<br/>2022–23 Planned<br/>Performance Results</b>                                                                                                                                       | <b>Forward Estimates<br/>2023–26 Planned<br/>Performance Results</b> |
| 45.4% of Australians aged 15+ were involved in organised sport, either as a participant or in a non-playing role.                                                                | 47% of Australians aged 15 years and over are involved <sup>5</sup> in organised sport. <sup>7</sup>                                                                                                 | As per 2022–23.                                                      |
| <b>Improvement in National Sporting Organisations' business operations.</b>                                                                                                      |                                                                                                                                                                                                      |                                                                      |
| <b>Prior Year<br/>2021–22 Expected<br/>Performance Results</b>                                                                                                                   | <b>Budget Year<br/>2022–23 Planned<br/>Performance Results</b>                                                                                                                                       | <b>Forward Estimates<br/>2023–26 Planned<br/>Performance Results</b> |
| 60 of the 61 funded National Sporting Organisations and National Sporting Organisations for People with Disability established a Governance and Organisational Enhancement Plan. | On average, 70% of National Sporting Organisations and National Sporting Organisations for People with Disability have achieved the targets of their Governance and Organisational Enhancement Plan. | A 5% increase in each of 2023–24, 2024–25 and 2025–26.               |
| <b>Material changes to Program 1.1 resulting from the following measures:</b>                                                                                                    |                                                                                                                                                                                                      |                                                                      |
| There are no material changes to Program 1.1 resulting from measures.                                                                                                            |                                                                                                                                                                                                      |                                                                      |

<sup>5</sup> 'Involved' means having participated/played and/or been involved in a non-playing role (such as coaching, officiating, volunteering, etc.) at least once in the last 12 months.

<sup>6</sup> Participated through an organisation or at a venue.

<sup>7</sup> Filtered by sport-related activities (as reported through AusPlay).

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 Budget year, including the impact of Budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The Entity Resource Statement provides a consolidated view of all the resources available in 2022–23. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the comprehensive income statement.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Departmental resources**

##### **Comprehensive Income Statement**

The ASC is budgeting for an operating loss in the 2022–23 Budget year and over the forward estimates relating to unfunded depreciation. The ASC recognised a small surplus of \$0.06 million in 2021–22 against an approved deficit of \$25.0 million predominantly driven by decreases in expenditure resulting from the impact of the COVID-19 pandemic disrupting ASC operations.

Total own source revenue for 2022–23 is budgeted at \$23.5 million, lower than the 2021–22 estimated actual result of \$28.5 million. This slight decrease reflects one-off contributions from other Government departments in 2021–22 (Contributions from Government entities) not repeated in 2022–23, partially offset by increased commercial revenue (sale of goods and rendering of services) beginning to return to pre-COVID-19 levels.

Grants in 2022–23 are budgeted at \$237.9 million, an increase of \$8.8 million from the 2021–22 estimated actual result, predominantly reflecting the net impact of new measures announced in the 2022–23 Budgets and movement in existing measures.

The ASC recognised employee expenses of \$59.0 million in 2021–22 supporting an Average Staffing Level (ASL) of 454. The lower-than-expected ASL for 2021–22 is due to the impact of the lockdowns and restrictions from the COVID-19 pandemic on ASC operations.

With ASC operations resuming, including commercial activity returning to pre-COVID-19 levels, the ASC is budgeting for an ASL of 494 in 2022–23.

##### **Balance Sheet**

Total assets for 2022–23 are estimated to be \$351.5 million, comprising \$129.1 million in financial assets and \$222.4 million in non-financial assets. Total liabilities for 2022–23 are estimated to be \$28.9 million, with the primary liabilities accrued being employee entitlements, which total \$13.8 million.

Total equity is budgeted to be \$322.6 million at the end of 2022–23.

**3.2 Budgeted financial statements tables****Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

|                                                                                    | 2021–22<br>Estimated<br>actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 | 2023–24<br>Forward<br>estimate<br>\$'000 | 2024–25<br>Forward<br>estimate<br>\$'000 | 2025–26<br>Forward<br>estimate<br>\$'000 |
|------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>EXPENSES</b>                                                                    |                                          |                             |                                          |                                          |                                          |
| Employee benefits                                                                  | 59,035                                   | 62,287                      | 64,156                                   | 66,080                                   | 67,512                                   |
| Suppliers                                                                          | 41,965                                   | 44,410                      | 45,293                                   | 34,526                                   | 32,201                                   |
| Grants                                                                             | 229,120                                  | 237,905                     | 235,960                                  | 164,752                                  | 140,963                                  |
| Depreciation and amortisation                                                      | 21,511                                   | 25,663                      | 25,664                                   | 25,633                                   | 24,686                                   |
| Other expenses                                                                     | 376                                      | 54                          | 46                                       | 39                                       | 48                                       |
| <b>Total expenses</b>                                                              | <b>352,007</b>                           | <b>370,319</b>              | <b>371,119</b>                           | <b>291,030</b>                           | <b>265,410</b>                           |
| <b>LESS:</b>                                                                       |                                          |                             |                                          |                                          |                                          |
| <b>OWN-SOURCE INCOME</b>                                                           |                                          |                             |                                          |                                          |                                          |
| <b>Revenue</b>                                                                     |                                          |                             |                                          |                                          |                                          |
| Sale of goods and rendering of services                                            | 7,034                                    | 13,702                      | 14,612                                   | 14,419                                   | 14,225                                   |
| Contributions from Government entities                                             | 13,313                                   | 7,020                       | 850                                      | -                                        | -                                        |
| Interest                                                                           | 651                                      | 2,316                       | 1,206                                    | 609                                      | 50                                       |
| Other revenue                                                                      | 5,392                                    | 498                         | 443                                      | 443                                      | 443                                      |
| <b>Total revenue</b>                                                               | <b>26,390</b>                            | <b>23,536</b>               | <b>17,111</b>                            | <b>15,471</b>                            | <b>14,718</b>                            |
| <b>Gains</b>                                                                       |                                          |                             |                                          |                                          |                                          |
| Other gains                                                                        | 2,149                                    | -                           | -                                        | -                                        | -                                        |
| <b>Total gains</b>                                                                 | <b>2,149</b>                             | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total own-sourced income</b>                                                    | <b>28,539</b>                            | <b>23,536</b>               | <b>17,111</b>                            | <b>15,471</b>                            | <b>14,718</b>                            |
| <b>Net cost of (contribution by) services</b>                                      | <b>323,468</b>                           | <b>346,783</b>              | <b>354,008</b>                           | <b>275,559</b>                           | <b>250,692</b>                           |
| Revenue from Government                                                            | 323,530                                  | 337,870                     | 343,601                                  | 266,668                                  | 241,799                                  |
| <b>Surplus (deficit) attributable to the Australian Government</b>                 | <b>62</b>                                | <b>(8,913)</b>              | <b>(10,407)</b>                          | <b>(8,891)</b>                           | <b>(8,893)</b>                           |
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>62</b>                                | <b>(8,913)</b>              | <b>(10,407)</b>                          | <b>(8,891)</b>                           | <b>(8,893)</b>                           |
| <b>Note: Reconciliation of comprehensive income attributable to the entity</b>     |                                          |                             |                                          |                                          |                                          |
|                                                                                    | 2021–22<br>\$'000                        | 2022–23<br>\$'000           | 2023–24<br>\$'000                        | 2024–25<br>\$'000                        | 2025–26<br>\$'000                        |
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>62</b>                                | <b>(8,913)</b>              | <b>(10,407)</b>                          | <b>(8,891)</b>                           | <b>(8,893)</b>                           |
| plus depreciation and amortisation expenses for RoU                                | 744                                      | 730                         | 730                                      | 700                                      | 575                                      |
| less lease principal repayments                                                    | (329)                                    | (775)                       | (781)                                    | (767)                                    | (640)                                    |
| <b>Total comprehensive income (loss) attributable to the agency</b>                | <b>477</b>                               | <b>(8,958)</b>              | <b>(10,458)</b>                          | <b>(8,958)</b>                           | <b>(8,958)</b>                           |

RoU = Right-of-Use asset

ASC

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

|                                           | 2021–22<br>Estimated<br>actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 | 2023–24<br>Forward<br>estimate<br>\$'000 | 2024–25<br>Forward<br>estimate<br>\$'000 | 2025–26<br>Forward<br>estimate<br>\$'000 |
|-------------------------------------------|------------------------------------------|-----------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>ASSETS</b>                             |                                          |                             |                                          |                                          |                                          |
| <b>Financial assets</b>                   |                                          |                             |                                          |                                          |                                          |
| Cash and cash equivalents                 | 44,636                                   | 45,458                      | 46,280                                   | 47,102                                   | 45,294                                   |
| Trade and other receivables               | 9,593                                    | 9,688                       | 9,688                                    | 9,688                                    | 9,688                                    |
| Investments                               | 80,000                                   | 73,924                      | 30,637                                   | 10,417                                   | -                                        |
| <b>Total financial assets</b>             | <b>134,229</b>                           | <b>129,070</b>              | <b>86,605</b>                            | <b>67,207</b>                            | <b>54,982</b>                            |
| <b>Non-financial assets</b>               |                                          |                             |                                          |                                          |                                          |
| Land and buildings                        | 202,043                                  | 204,370                     | 231,563                                  | 239,842                                  | 239,035                                  |
| Property, plant and equipment             | 9,382                                    | 9,219                       | 12,327                                   | 14,579                                   | 16,830                                   |
| Intangibles                               | 1,476                                    | 5,890                       | 6,757                                    | 5,593                                    | 7,003                                    |
| Inventories                               | 398                                      | 398                         | 398                                      | 398                                      | 398                                      |
| Other non-financial assets                | 2,569                                    | 2,569                       | 2,569                                    | 2,569                                    | 2,569                                    |
| <b>Total non-financial assets</b>         | <b>215,868</b>                           | <b>222,446</b>              | <b>253,614</b>                           | <b>262,981</b>                           | <b>265,835</b>                           |
| <b>Total assets</b>                       | <b>350,097</b>                           | <b>351,516</b>              | <b>340,219</b>                           | <b>330,188</b>                           | <b>320,817</b>                           |
| <b>LIABILITIES</b>                        |                                          |                             |                                          |                                          |                                          |
| <b>Payables</b>                           |                                          |                             |                                          |                                          |                                          |
| Suppliers                                 | 3,758                                    | 3,465                       | 2,941                                    | 2,140                                    | 1,984                                    |
| Other payables                            | 5,655                                    | 6,042                       | 6,042                                    | 6,042                                    | 6,042                                    |
| <b>Total payables</b>                     | <b>9,413</b>                             | <b>9,507</b>                | <b>8,983</b>                             | <b>8,182</b>                             | <b>8,026</b>                             |
| <b>Interest bearing liabilities</b>       |                                          |                             |                                          |                                          |                                          |
| Leases                                    | 6,201                                    | 5,426                       | 4,645                                    | 3,878                                    | 3,238                                    |
| <b>Total interest bearing liabilities</b> | <b>6,201</b>                             | <b>5,426</b>                | <b>4,645</b>                             | <b>3,878</b>                             | <b>3,238</b>                             |
| <b>Provisions</b>                         |                                          |                             |                                          |                                          |                                          |
| Employees                                 | 13,166                                   | 13,845                      | 14,260                                   | 14,688                                   | 15,006                                   |
| Other provisions                          | 89                                       | 89                          | 89                                       | 89                                       | 89                                       |
| <b>Total provisions</b>                   | <b>13,255</b>                            | <b>13,934</b>               | <b>14,349</b>                            | <b>14,777</b>                            | <b>15,095</b>                            |
| <b>Total liabilities</b>                  | <b>28,869</b>                            | <b>28,867</b>               | <b>27,977</b>                            | <b>26,837</b>                            | <b>26,359</b>                            |
| <b>Net assets</b>                         | <b>321,228</b>                           | <b>322,649</b>              | <b>312,242</b>                           | <b>303,351</b>                           | <b>294,458</b>                           |
| <b>EQUITY</b>                             |                                          |                             |                                          |                                          |                                          |
| Contributed equity                        | 152,488                                  | 162,822                     | 162,822                                  | 162,822                                  | 162,822                                  |
| Reserves                                  | 233,479                                  | 233,479                     | 233,479                                  | 233,479                                  | 233,479                                  |
| Retained surpluses (accumulated deficits) | (64,739)                                 | (73,652)                    | (84,059)                                 | (92,950)                                 | (101,843)                                |
| <b>Total equity</b>                       | <b>321,228</b>                           | <b>322,649</b>              | <b>312,242</b>                           | <b>303,351</b>                           | <b>294,458</b>                           |

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022–23)**

|                                                     | Retained<br>earnings<br>(accumulated<br>deficit)<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|-----------------------------------------------------|------------------------------------------------------------|-------------------------------------------|---------------------------------------------|---------------------------|
| <b>Opening balance as at 1 July 2022</b>            |                                                            |                                           |                                             |                           |
| Balance carried forward from previous period        | (64,739)                                                   | 233,479                                   | 152,488                                     | <b>321,228</b>            |
| Surplus (deficit) for the period                    | (8,913)                                                    | -                                         | -                                           | <b>(8,913)</b>            |
| Appropriation (equity injection)                    | -                                                          | -                                         | 10,334                                      | <b>10,334</b>             |
| <b>Estimated closing balance as at 30 June 2023</b> | <b>(73,652)</b>                                            | <b>233,479</b>                            | <b>162,822</b>                              | <b>322,649</b>            |

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

|                                                                     | 2021–22<br>Estimated<br>actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 | 2023–24<br>Forward<br>estimate<br>\$'000 | 2024–25<br>Forward<br>estimate<br>\$'000 | 2025–26<br>Forward<br>estimate<br>\$'000 |
|---------------------------------------------------------------------|------------------------------------------|-----------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>OPERATING ACTIVITIES</b>                                         |                                          |                             |                                          |                                          |                                          |
| <b>Cash received</b>                                                |                                          |                             |                                          |                                          |                                          |
| Receipts from Government                                            | 323,530                                  | 337,870                     | 343,601                                  | 266,668                                  | 241,799                                  |
| Contribution from Government entities                               | 13,413                                   | 7,518                       | 1,293                                    | 443                                      | 443                                      |
| Goods and services                                                  | 13,695                                   | 15,571                      | 16,481                                   | 16,288                                   | 16,094                                   |
| Net GST received                                                    | 21,406                                   | 26,824                      | 24,104                                   | 18,559                                   | 18,744                                   |
| Interest                                                            | 549                                      | 2,316                       | 1,206                                    | 609                                      | 50                                       |
| <b>Total cash received</b>                                          | <b>372,593</b>                           | <b>390,099</b>              | <b>386,685</b>                           | <b>302,567</b>                           | <b>277,130</b>                           |
| <b>Cash used</b>                                                    |                                          |                             |                                          |                                          |                                          |
| Employees                                                           | 59,051                                   | 61,608                      | 64,265                                   | 66,453                                   | 67,350                                   |
| Suppliers                                                           | 45,533                                   | 48,534                      | 49,190                                   | 37,988                                   | 35,693                                   |
| Grants                                                              | 244,761                                  | 260,605                     | 256,167                                  | 179,849                                  | 156,215                                  |
| Interest payments on lease liability                                | 16                                       | 54                          | 46                                       | 39                                       | 48                                       |
| Net GST Paid                                                        | 758                                      | 1,869                       | 1,869                                    | 1,869                                    | 1,869                                    |
| <b>Total cash used</b>                                              | <b>350,119</b>                           | <b>372,670</b>              | <b>371,537</b>                           | <b>286,198</b>                           | <b>261,175</b>                           |
| <b>Net cash from (or used by) operating activities</b>              | <b>22,474</b>                            | <b>17,429</b>               | <b>15,148</b>                            | <b>16,369</b>                            | <b>15,955</b>                            |
| <b>INVESTING ACTIVITIES</b>                                         |                                          |                             |                                          |                                          |                                          |
| <b>Cash received</b>                                                |                                          |                             |                                          |                                          |                                          |
| Sales of non-financial assets                                       | 129                                      | -                           | -                                        | -                                        | -                                        |
| <b>Total cash received</b>                                          | <b>129</b>                               | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>                                                    |                                          |                             |                                          |                                          |                                          |
| Purchase of property, plant and equipment and intangibles           | 6,240                                    | 32,242                      | 56,832                                   | 35,000                                   | 27,540                                   |
| <b>Total cash used</b>                                              | <b>6,240</b>                             | <b>32,242</b>               | <b>56,832</b>                            | <b>35,000</b>                            | <b>27,540</b>                            |
| <b>Net cash from (or used by) investing activities</b>              | <b>(6,111)</b>                           | <b>(32,242)</b>             | <b>(56,832)</b>                          | <b>(35,000)</b>                          | <b>(27,540)</b>                          |
| <b>FINANCING ACTIVITIES</b>                                         |                                          |                             |                                          |                                          |                                          |
| <b>Cash received</b>                                                |                                          |                             |                                          |                                          |                                          |
| Contributed equity                                                  | -                                        | 10,334                      | -                                        | -                                        | -                                        |
| <b>Total cash received</b>                                          | <b>-</b>                                 | <b>10,334</b>               | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>                                                    |                                          |                             |                                          |                                          |                                          |
| Lease principal repayments                                          | 329                                      | 775                         | 781                                      | 767                                      | 640                                      |
| <b>Total cash used</b>                                              | <b>329</b>                               | <b>775</b>                  | <b>781</b>                               | <b>767</b>                               | <b>640</b>                               |
| <b>Net cash from (or used by) financing activities</b>              | <b>(329)</b>                             | <b>9,559</b>                | <b>(781)</b>                             | <b>(767)</b>                             | <b>(640)</b>                             |
| <b>Net increase (or decrease) in cash held</b>                      | <b>16,034</b>                            | <b>(5,254)</b>              | <b>(42,465)</b>                          | <b>(19,398)</b>                          | <b>(12,225)</b>                          |
| Cash and cash equivalents at the beginning of the reporting period  | 108,602                                  | 124,636                     | 119,382                                  | 76,917                                   | 57,519                                   |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>124,636</b>                           | <b>119,382</b>              | <b>76,917</b>                            | <b>57,519</b>                            | <b>45,294</b>                            |

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

|                                                                              | 2021–22<br>Estimated<br>actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 | 2023–24<br>Forward<br>estimate<br>\$'000 | 2024–25<br>Forward<br>estimate<br>\$'000 | 2025–26<br>Forward<br>estimate<br>\$'000 |
|------------------------------------------------------------------------------|------------------------------------------|-----------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| <b>CAPITAL APPROPRIATIONS</b>                                                |                                          |                             |                                          |                                          |                                          |
| Equity injections - Bill 2                                                   | -                                        | 10,334                      | -                                        | -                                        | -                                        |
| <b>Total capital appropriations</b>                                          | -                                        | <b>10,334</b>               | -                                        | -                                        | -                                        |
| <b>Total new capital appropriations represented by:</b>                      |                                          |                             |                                          |                                          |                                          |
| Purchase of non-financial assets                                             | -                                        | 10,334                      | -                                        | -                                        | -                                        |
| <b>Total items</b>                                                           | -                                        | <b>10,334</b>               | -                                        | -                                        | -                                        |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |                                          |                             |                                          |                                          |                                          |
| Funded by capital appropriations - equity injection <sup>(a)</sup>           | -                                        | 10,334                      | -                                        | -                                        | -                                        |
| Funded internally from departmental resources                                | 17,465                                   | 21,908                      | 56,832                                   | 35,000                                   | 27,540                                   |
| <b>Total acquisitions of non-financial assets</b>                            | <b>17,465</b>                            | <b>32,242</b>               | <b>56,832</b>                            | <b>35,000</b>                            | <b>27,540</b>                            |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |                                          |                             |                                          |                                          |                                          |
| Total purchases                                                              | 6,240                                    | 32,242                      | 56,832                                   | 35,000                                   | 27,540                                   |
| <b>Total cash used to acquire assets</b>                                     | <b>6,240</b>                             | <b>32,242</b>               | <b>56,832</b>                            | <b>35,000</b>                            | <b>27,540</b>                            |

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

**Table 3.6: Statement of departmental asset movements  
(Budget year 2022–23)**

|                                                                | Land          | Buildings       | Property,<br>plant and<br>equipment | Intangibles    | Total            |
|----------------------------------------------------------------|---------------|-----------------|-------------------------------------|----------------|------------------|
|                                                                | \$'000        | \$'000          | \$'000                              | \$'000         | \$'000           |
| <b>As at 1 July 2022</b>                                       |               |                 |                                     |                |                  |
| Gross book value                                               | 14,520        | 644,044         | 29,195                              | 11,817         | <b>699,576</b>   |
| Gross book value - RoU                                         | -             | 6,986           | 96                                  | -              | <b>7,082</b>     |
| Accumulated depreciation/<br>amortisation and impairment       | -             | (462,014)       | (19,904)                            | (10,341)       | <b>(492,259)</b> |
| Accumulated depreciation/<br>amortisation and impairment - RoU | -             | (1,493)         | (5)                                 | -              | <b>(1,498)</b>   |
| <b>Opening net book balance</b>                                | <b>14,520</b> | <b>187,523</b>  | <b>9,382</b>                        | <b>1,476</b>   | <b>212,901</b>   |
| <b>CAPITAL ASSET ADDITIONS</b>                                 |               |                 |                                     |                |                  |
| <b>Estimated expenditure on new or<br/>replacement assets</b>  |               |                 |                                     |                |                  |
| By purchase - appropriation equity                             | -             | 7,868           | -                                   | 2,466          | <b>10,334</b>    |
| By purchase - internal resources                               | -             | 13,250          | 3,517                               | 5,141          | <b>21,908</b>    |
| By purchase - RoU                                              | -             | -               | -                                   | -              | <b>-</b>         |
| <b>Total additions</b>                                         | <b>-</b>      | <b>21,118</b>   | <b>3,517</b>                        | <b>7,607</b>   | <b>32,242</b>    |
| <b>Other movements</b>                                         |               |                 |                                     |                |                  |
| Depreciation/amortisation expense                              | -             | (18,063)        | (3,677)                             | (3,193)        | <b>(24,933)</b>  |
| Depreciation/amortisation expense<br>- RoU                     | -             | (730)           | -                                   | -              | <b>(730)</b>     |
| <b>Total other movements</b>                                   | <b>-</b>      | <b>(18,793)</b> | <b>(3,677)</b>                      | <b>(3,193)</b> | <b>(25,663)</b>  |
| <b>As at 30 June 2023</b>                                      |               |                 |                                     |                |                  |
| Gross book value                                               | 14,520        | 665,162         | 32,712                              | 19,424         | <b>731,818</b>   |
| Gross book value - RoU                                         | -             | 6,986           | 96                                  | -              | <b>7,082</b>     |
| Accumulated depreciation/<br>amortisation and impairment       | -             | (480,075)       | (23,584)                            | (13,534)       | <b>(517,193)</b> |
| Accumulated depreciation/<br>amortisation and impairment - RoU | -             | (2,223)         | (5)                                 | -              | <b>(2,228)</b>   |
| <b>Closing net book balance</b>                                | <b>14,520</b> | <b>189,850</b>  | <b>9,219</b>                        | <b>5,890</b>   | <b>219,479</b>   |

RoU = Right-of-Use asset