



# Budget

## 2022–23

### **Portfolio Budget Statements 2022–23** **Budget Related Paper No. 1.7**

Health Portfolio

Budget Initiatives and Explanations of  
Appropriations Specified by Outcomes  
and Programs by Entity

# **AUSTRALIAN SPORTS COMMISSION**

## **Entity Resources and Planned Performance**

ASC

# AUSTRALIAN SPORTS COMMISSION

<b>Section 1: Entity Overview and Resources .....</b>	<b>234</b>
1.1 Strategic Direction Statement .....	234
1.2 Entity Resource Statement .....	235
1.3 Budget Measures .....	235
<b>Section 2: Outcomes and Planned Performance.....</b>	<b>237</b>
2.1 Budgeted Expenses and Performance .....	237
<b>Section 3: Budgeted Financial Statements .....</b>	<b>242</b>
3.1 Budgeted Financial Statements .....	242
3.2 Budgeted Financial Statements Tables .....	244

## 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, and is comprised of Sport Australia and the Australian Institute of Sport (AIS). 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.

Sport Australia is focused on getting more Australians involved in organised sport, increasing the number of players, coaches, administrators and volunteers, and ensuring sport reflects the diversity of Australian communities.

Through investment in national sporting organisations, including organisations for people with disability, Sport Australia 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, Sport Australia provides sports with 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.

The AIS is Australia's strategic high performance sport agency, responsible for leading and enabling a united and collaborative high performance system. The purpose of the AIS is to build sustainable winning systems for Australian athletes, with more sports consistently producing multiple medallists over multiple cycles, effectively inspiring the next generation of Australian athletes. Through the National High Performance Sport Strategy, the AIS 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 AIS will continue assisting sports and partners to achieve success at pinnacle international events, including the 2022 Winter Olympic and Paralympic Games in Beijing and the 2022 Commonwealth Games in Birmingham. The AIS 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, building towards the Brisbane 2032 Olympic and Paralympic Games and beyond. Expert medical and wellbeing support for sports and athletes remains a focus of the AIS, especially during the COVID-19 pandemic. The Australian Sports Commission continues to work with government to explore options for the revitalisation of the AIS Campus in Canberra in line with *Sport 2030 – National Sport Plan* goals.

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

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

## 1.2 ENTITY RESOURCE STATEMENT

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

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

For more detailed information on special accounts and special appropriations, 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 Budget March 2022**

	2021–22 Estimated actual \$'000	2022–23 Estimate \$'000
<b>Opening balance/cash reserves at 1 July <sup>(a)</sup></b>	108,602	91,391
<b>FUNDS FROM GOVERNMENT</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(b)</sup>		
Outcome 1 <sup>(c)</sup>	323,208	332,892
Other services		
Equity injection <sup>(d)</sup>	-	2,466
<b>Total annual appropriations</b>	<b>323,208</b>	<b>335,358</b>
<b>Total funds from Government</b>	<b>323,208</b>	<b>335,358</b>
<b>Funds from other sources</b>		
Interest	552	316
Goods and services	11,168	16,069
Contribution from Government entities	12,060	7,020
Other	871	-
<b>Total funds from other sources</b>	<b>24,651</b>	<b>23,405</b>
<b>Total net resourcing for ASC</b>	<b>456,461</b>	<b>450,154</b>
	<b>2021–22</b>	<b>2022–23</b>
<b>Average staffing level (number)</b>	451	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, which are then paid to the ASC and are considered 'departmental' for all purposes.

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

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

<sup>(c)</sup> \$0.321m will be received through the 2021–22 Annual Appropriation Bill No.3. The annual appropriations received from this bill will be recognised in a future Portfolio Budget Statements but only after the Bills have received Royal Assent.

<sup>(d)</sup> *Appropriation Act (No. 2) 2022–23*.

### 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 2022–23 Budget Measures**

Program		2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000
<b>International Sporting Events and Community Sport Participation <sup>(a)</sup></b>						
Australian Sports Commission						
Departmental payments	1.1	-	27,575	47,080	23,441	-
Departmental capital payments		-	2,466	-	-	-
<b>Total payments</b>		-	<b>30,041</b>	<b>47,080</b>	<b>23,441</b>	-

#### Whole of Government Measures

##### Women's Leadership Package <sup>(b)</sup>

##### Cross Portfolio

##### Australian Sports Commission

Departmental payments	1.1	-	2,915	3,086	3,365	968
<b>Total payments</b>		-	<b>2,915</b>	<b>3,086</b>	<b>3,365</b>	<b>968</b>

<sup>(a)</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 2022–23 Budget Measures.

<sup>(b)</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**

## Linked Programs

Other Commonwealth entities that contribute to Outcome 1
<b>Department of Health (Health)</b> <b>Program 4.1: Sport and Recreation</b> Health 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> 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> 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 the ASC

Table 2.1.1 shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

**Table 2.1.1: Budgeted Expenses and Resources for the ASC**

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
<b>Program 1.1: Australian Sports Commission</b>					
Revenue from Government					
Ordinary annual services <sup>(a)</sup>	323,529	332,892	326,727	252,514	229,098
Revenues from independent sources	23,893	21,536	16,111	14,971	14,718
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	25,031	8,913	10,407	8,891	8,893
<b>Total for Program 1.1</b>	<b>372,453</b>	<b>363,341</b>	<b>353,245</b>	<b>276,376</b>	<b>252,709</b>
<b>Total expenses for Outcome 1</b>	<b>372,453</b>	<b>363,341</b>	<b>353,245</b>	<b>276,376</b>	<b>252,709</b>

  

	2021–22	2022–23
<b>Average staffing level (number)</b>	451	494

<sup>(a)</sup> *Appropriation Act (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.



## Planned Performance for the ASC

Table 2.1.2 details the performance measures for the 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 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**

<b>Outcome 1</b>
Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.
<b>Program Objective – Program 1.1: Australian Sports Commission</b>
Sport Australia is focused on increasing participation and involvement in organised sport and improving the capability of our sports sector. The Australian Institute of Sport will strive to deliver national pride and inspiration through international sporting success.
<b>Key Activities</b>
<ul style="list-style-type: none"> <li>• Leading and enabling a united and collaborative high performance system that supports Australian athletes to consistently win medals at major international events.</li> <li>• Our high performance system is recognised as world-leading, prioritising wellbeing, with athletes positively influencing the Australian community             <ul style="list-style-type: none"> <li>– establish strong fundamental conditions for success throughout the system</li> <li>– build system capability, particularly in National Sporting Organisations and the National Institute Network</li> <li>– target investment for current and future cycles with performance accountability</li> <li>– support athlete wellbeing and facilitate their engagement with communities</li> <li>– execute the big things on the frontiers of ethical sporting performance that no other body is naturally positioned to do, including through multidisciplinary expert programs.</li> </ul> </li> <li>• More Australians to get 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 sports sector             <ul style="list-style-type: none"> <li>– enable a more cohesive, innovative and effective sector</li> <li>– support organisations running sports to improve their effectiveness</li> <li>– grow the capability of individuals in the Australian sport workforce.</li> </ul> </li> </ul>

<b>Performance Measures</b>		
<b>Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets.</b>		
<b>Current Year 2021–22 Expected Performance Results</b>	<b>Budget Year 2022–23 Planned Performance Results</b>	<b>Forward Estimates 2023–26 Planned Performance Results</b>
Full data for the percentage of National Sporting Organisations (NSOs) achieving agreed performance outcomes is not yet available. Results will be confirmed following the Winter Olympic and Paralympic Games. Delays in the annual review process due to the postponement of the Tokyo Olympic and Paralympic Games, and ongoing COVID-19 impacts, means the target of 90% of all high performance funded NSOs demonstrating clear progression on annual agreed action plans is unlikely to be met in 2021–22. NSO action plans will launch in July 2022.	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). 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.
<b>Increase sport participation by Australian children aged 5 to 14 years.</b>		
<b>Current Year 2021–22 Expected Performance Results</b>	<b>Budget Year 2022–23 Planned Performance Results</b>	<b>Forward Estimates 2023–26 Planned Performance Results</b>
Data is not yet available to confirm if this target has been met, or forecast that it will be met.	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> Participant attendances in the Sporting Schools Program to reach 850,000. <sup>5</sup>	As per 2022–23. <sup>6</sup>

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

<sup>4</sup> Filtered by sport-related activities (as reported through AusPlay). AusPlay is currently funded to 30 June 2022. The measurement methodology is contingent on funding of AusPlay beyond 30 June 2022.

<sup>5</sup> The Sporting Schools Program is funded to 31 December 2022.

<sup>6</sup> Dependent upon confirmation of ongoing funding.

<b>Increase the number of Australians involved in organised sport.</b>		
<b>Current Year 2021–22 Expected Performance Results</b>	<b>Budget Year 2022–23 Planned Performance Results</b>	<b>Forward Estimates 2023–26 Planned Performance Results</b>
Data is not yet available to confirm if this target has been met, or forecast that it will be met.	47% of Australians aged 15 years and over are involved <sup>7</sup> in organised <sup>8</sup> sport. <sup>9, 10</sup>	As per 2022–23. <sup>11</sup>
<b>Improvement in National Sporting Organisations' business operations.</b>		
<b>Current Year 2021–22 Expected Performance Results</b>	<b>Budget Year 2022–23 Planned Performance Results</b>	<b>Forward Estimates 2023–26 Planned Performance Results</b>
The target is expected to be met.	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.	On average, 75% of National Sporting Organisations and National Sporting Organisations for People with Disability have achieved the targets of their Governance and Organisational Enhancement Plan.
<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>7</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>8</sup> Participated through an organisation or at a venue.

<sup>9</sup> Filtered by sport-related activities (as reported through AusPlay).

<sup>10</sup> AusPlay is currently funded to 30 June 2022.

<sup>11</sup> Dependent upon confirmation of ongoing funding.

## 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, mainly relating to unfunded depreciation. The estimated actual operating loss in 2021–22 of \$25.0 million is due to unfunded depreciation and the impact COVID-19 has had both on timing of grant payments and ASC commercial operations.

Total own source revenue for 2022–23 is budgeted at \$21.5 million, slightly lower than the 2021–22 estimated actual result of \$23.9 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 \$234.0 million, a decrease of \$9.5 million from the 2021–22 estimated actual result, predominantly reflecting the grants funded through one-off contributions from other Government departments in 2021–22.

Employee expenses of \$62.3 million support an Average Staffing Level (ASL) of 494 in 2022–23. For 2021–22, the ASC is estimating to end the year with an ASL of 451, which includes the impact COVID-19 has had on the casual workforce.

**Balance Sheet**

Total assets for 2022–23 are estimated to be \$293.8 million, comprising \$93.6 million in financial assets and \$200.2 million in non-financial assets. Total liabilities for 2022–23 are estimated to be \$26.1 million, with the primary liabilities accrued being employee entitlements, which total \$14.4 million.

Total equity is budgeted to be \$267.7 million at the end of 2022–23. The reduction in equity over the forward estimates mainly reflects the impact of the unfunded depreciation expense.

## 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 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	59,072	62,287	62,273	61,162	62,452
Suppliers	44,854	41,357	41,079	33,841	32,094
Grants	243,466	233,980	224,183	155,701	133,429
Depreciation and amortisation	24,999	25,663	25,664	25,633	24,686
Interest on RoU	62	54	46	39	48
<b>Total expenses</b>	<b>372,453</b>	<b>363,341</b>	<b>353,245</b>	<b>276,376</b>	<b>252,709</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	7,881	13,702	14,612	14,419	14,225
Contributions from Government entities	12,060	7,020	850	-	-
Interest	552	316	206	109	50
Other revenue	2,529	498	443	443	443
Recoveries	871	-	-	-	-
<b>Total revenue</b>	<b>23,893</b>	<b>21,536</b>	<b>16,111</b>	<b>14,971</b>	<b>14,718</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income</b>	<b>23,893</b>	<b>21,536</b>	<b>16,111</b>	<b>14,971</b>	<b>14,718</b>
<b>Net cost of (contribution by) services</b>	<b>348,560</b>	<b>341,805</b>	<b>337,134</b>	<b>261,405</b>	<b>237,991</b>
Revenue from Government	323,529	332,892	326,727	252,514	229,098
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(25,031)</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>(25,031)</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 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(25,031)</b>	<b>(8,913)</b>	<b>(10,407)</b>	<b>(8,891)</b>	<b>(8,893)</b>
plus depreciation and amortisation expenses for RoU	738	730	730	700	575
less lease principal repayments	(254)	(775)	(781)	(767)	(640)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(24,547)</b>	<b>(8,958)</b>	<b>(10,458)</b>	<b>(8,958)</b>	<b>(8,958)</b>

RoU = Right-of-Use asset

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10,000	10,822	11,644	12,466	12,049
Trade and other receivables	7,468	7,468	7,468	7,468	7,468
Investments	81,391	75,315	32,028	11,808	-
<b>Total financial assets</b>	<b>98,859</b>	<b>93,605</b>	<b>51,140</b>	<b>31,742</b>	<b>19,517</b>
<b>Non-financial assets</b>					
Land and buildings	183,833	178,290	205,483	213,762	212,955
Property, plant and equipment	11,550	11,390	14,498	16,750	19,001
Intangibles	3,871	8,285	9,152	7,988	9,398
Inventories	486	486	486	486	486
Other non-financial assets	1,726	1,726	1,726	1,726	1,726
<b>Total non-financial assets</b>	<b>201,466</b>	<b>200,177</b>	<b>231,345</b>	<b>240,712</b>	<b>243,566</b>
<b>Total assets</b>	<b>300,325</b>	<b>293,782</b>	<b>282,485</b>	<b>272,454</b>	<b>263,083</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,085	3,085	3,085	3,085	3,085
Other payables	3,172	3,172	3,172	3,172	3,172
<b>Total payables</b>	<b>6,257</b>	<b>6,257</b>	<b>6,257</b>	<b>6,257</b>	<b>6,257</b>
<b>Interest bearing liabilities</b>					
Leases	6,129	5,354	4,573	3,806	3,166
<b>Total interest bearing liabilities</b>	<b>6,129</b>	<b>5,354</b>	<b>4,573</b>	<b>3,806</b>	<b>3,166</b>
<b>Provisions</b>					
Employees	13,696	14,375	14,266	13,893	14,055
Other provisions	89	89	89	89	89
<b>Total provisions</b>	<b>13,785</b>	<b>14,464</b>	<b>14,355</b>	<b>13,982</b>	<b>14,144</b>
<b>Total liabilities</b>	<b>26,171</b>	<b>26,075</b>	<b>25,185</b>	<b>24,045</b>	<b>23,567</b>
<b>Net assets</b>	<b>274,154</b>	<b>267,707</b>	<b>257,300</b>	<b>248,409</b>	<b>239,516</b>
<b>EQUITY</b>					
Contributed equity	152,488	154,954	154,954	154,954	154,954
Reserves	211,497	211,497	211,497	211,497	211,497
Retained surpluses (accumulated deficits)	(89,831)	(98,744)	(109,151)	(118,042)	(126,935)
<b>Total equity</b>	<b>274,154</b>	<b>267,707</b>	<b>257,300</b>	<b>248,409</b>	<b>239,516</b>

**Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2022–23)**

	Retained earnings (accumulated deficit)	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2022</b>				
Balance carried forward from previous period	(89,831)	211,497	152,488	<b>274,154</b>
Surplus (deficit) for the period	(8,913)	-	-	<b>(8,913)</b>
Appropriation (equity injection)	-	-	2,466	<b>2,466</b>
<b>Estimated closing balance as at 30 June 2023</b>	<b>(98,744)</b>	<b>211,497</b>	<b>154,954</b>	<b>267,707</b>



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

	<b>2021–22 Estimated actual \$'000</b>	<b>2022–23 Budget \$'000</b>	<b>2023–24 Forward estimate \$'000</b>	<b>2024–25 Forward estimate \$'000</b>	<b>2025–26 Forward estimate \$'000</b>
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	323,529	332,892	326,727	252,514	229,098
Contribution from Government entities	12,060	7,020	850	-	-
Goods and services	11,168	16,069	16,924	16,731	16,537
Insurance recoveries	871	-	-	-	-
Net GST received	28,248	26,824	24,104	18,559	18,744
Interest	552	316	206	109	50
<b>Total cash received</b>	<b>376,428</b>	<b>383,121</b>	<b>368,811</b>	<b>287,913</b>	<b>264,429</b>
<b>Cash used</b>					
Employees	58,532	61,608	62,382	61,535	62,290
Suppliers	48,492	45,481	44,976	37,303	35,586
Grants	268,076	256,680	244,390	170,798	148,681
Interest payments on lease liability	62	54	46	39	48
Net GST Paid	758	1,869	1,869	1,869	1,869
<b>Total cash used</b>	<b>375,920</b>	<b>365,692</b>	<b>353,663</b>	<b>271,544</b>	<b>248,474</b>
<b>Net cash from (or used by) operating activities</b>	<b>508</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>					
Repayment of loans and interest	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	17,465	24,374	56,832	35,000	27,540
<b>Total cash used</b>	<b>17,465</b>	<b>24,374</b>	<b>56,832</b>	<b>35,000</b>	<b>27,540</b>
<b>Net cash from (or used by) investing activities</b>	<b>(17,465)</b>	<b>(24,374)</b>	<b>(56,832)</b>	<b>(35,000)</b>	<b>(27,540)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	2,466	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>2,466</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	254	775	781	767	640
<b>Total cash used</b>	<b>254</b>	<b>775</b>	<b>781</b>	<b>767</b>	<b>640</b>
<b>Net cash from (or used by) financing activities</b>	<b>(254)</b>	<b>1,691</b>	<b>(781)</b>	<b>(767)</b>	<b>(640)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(17,211)</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	91,391	86,137	43,672	24,274
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>91,391</b>	<b>86,137</b>	<b>43,672</b>	<b>24,274</b>	<b>12,049</b>

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	-	2,466	-	-	-
<b>Total capital appropriations</b>	-	<b>2,466</b>	-	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	-	2,466	-	-	-
<b>Total items</b>	-	<b>2,466</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	2,466	-	-	-
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>24,374</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	17,465	24,374	56,832	35,000	27,540
<b>Total cash used to acquire assets</b>	<b>17,465</b>	<b>24,374</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, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2022</b>					
Gross book value	12,030	600,424	32,236	17,152	<b>661,842</b>
Gross book value - RoU	-	7,000	46	-	<b>7,046</b>
Accumulated depreciation/ amortisation and impairment	-	(434,941)	(20,704)	(13,281)	<b>(468,926)</b>
Accumulated depreciation/ amortisation and impairment - RoU	-	(680)	(28)	-	<b>(708)</b>
<b>Opening net book balance</b>	<b>12,030</b>	<b>171,803</b>	<b>11,550</b>	<b>3,871</b>	<b>199,254</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity	-	-	-	-	-
By purchase - appropriation ordinary annual services	-	-	-	-	-
By purchase - internal resources	-	13,250	3,517	7,607	<b>24,374</b>
By purchase - RoU	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>13,250</b>	<b>3,517</b>	<b>7,607</b>	<b>24,374</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(18,063)	(3,677)	(3,193)	<b>(24,933)</b>
Depreciation/amortisation expense - 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	12,030	613,674	35,753	24,759	<b>686,216</b>
Gross book value - RoU	-	7,000	46	-	<b>7,046</b>
Accumulated depreciation/ amortisation and impairment	-	(453,004)	(24,381)	(16,474)	<b>(493,859)</b>
Accumulated depreciation/ amortisation and impairment - RoU	-	(1,410)	(28)	-	<b>(1,438)</b>
<b>Closing net book balance</b>	<b>12,030</b>	<b>166,260</b>	<b>11,390</b>	<b>8,285</b>	<b>197,965</b>

RoU = Right-of-Use asset