

Australian Research Council

**Entity additional estimates
statements**

Australian Research Council

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Australian Research Council

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Research Council (ARC) is a non-corporate Commonwealth entity established under the *Australian Research Council Act 2001*. The ARC is responsible for administering the National Competitive Grants Program (NCGP), assessing the quality, engagement and impact of research and providing advice and support on research matters.

Through the NCGP, the ARC supports excellent research and research training for the benefit of Australians, across all disciplines, awarding funding based on a competitive peer review process. The NCGP comprises two programs, Discovery and Linkage, which fund a range of complementary schemes that provide funding for basic and applied research, research training, research collaboration and infrastructure.

The ARC administers Excellence in Research for Australia (ERA), which assesses research quality by research discipline at eligible Australian higher education institutions. ERA is an established evaluation framework that reflects the Government's commitment to a transparent and streamlined approach to research evaluation. The ARC is also responsible for administering the Engagement and Impact (EI) assessment, which assesses the engagement of researchers with end-users, and shows how universities are translating their research into economic, social, environmental, cultural and other impacts.

The ARC's priorities for 2021-22 include:

- delivering the NCGP effectively and efficiently to support research in the national interest and aligned with national priorities
- providing high quality advice to the Minister on research matters including in areas of Government focus (for example, strengthening linkages between research and business to stimulate more research and development across the economy)
- fast-tracking implementation of outcomes of the review of ERA and EI
- working with universities to prepare for the ERA 2023 and EI 2024 rounds
- working with stakeholders in delivering program and policy responsibilities, including through consultations and in raising public awareness of research outcomes made possible through ARC funding

- monitoring the performance of selected NCGP schemes through scheduled reviews and evaluations
- ensuring that the NCGP supports participation by all researchers, including Aboriginal and Torres Strait Islander researchers, women researchers and early and mid-career researchers
- enhancing the ARC's organisational governance framework to incorporate additional perspectives, meet the Government's expectations and continue to deliver against legislative requirements
- providing specialist research-based grants administration services to other Australian Government agencies that is standardised, streamlined and supports Australian Government standards and requirements.

The ARC acknowledges the ongoing impact of COVID-19 on the research sector, and continues to monitor and adapt processes as necessary to best support the Australian research community through 2021–22.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the ARC 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 ARC's operations) classification.

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Research Council resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Departmental				
Annual appropriations - ordinary annual services				
Prior year appropriations available (a)	19,447	17,463	405	17,868
Departmental appropriation (b)	21,309	20,226	1,100	21,326
s74 External Revenue (c)	1,140	323	20	343
Departmental capital budget (d)	1,234	2,335	(1,100)	1,235
<i>Total departmental annual appropriations</i>	<i>43,130</i>	<i>40,347</i>	<i>425</i>	<i>40,772</i>
Total departmental resourcing	43,130	40,347	425	40,772
Administered				
Annual appropriations - ordinary annual services				
Prior year appropriations available (a)	153	-	548	548
Outcome 1 (a)	8,669	5,896	-	5,896
<i>Total administered annual appropriations</i>	<i>8,822</i>	<i>5,896</i>	<i>548</i>	<i>6,444</i>
Total administered special appropriations - <i>Australian Research Council Act 2001 (e)</i>	803,409	815,271	-	815,271
Special accounts (f)				
Opening balance	1,030	2,801	(375)	2,426
Appropriation receipts	2,791	-	-	-
Non-appropriation receipts	267	-	-	-
<i>Total special account receipts</i>	<i>4,088</i>	<i>2,801</i>	<i>(375)</i>	<i>2,426</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (g)</i>	<i>2,791</i>	-	-	-
Total administered resourcing	813,528	823,968	173	824,141
Total resourcing for Australian Research Council	856,658	864,315	598	864,913
			<i>Actual 2020-21</i>	<i>Estimate 2021-22</i>
Average staffing level (number)			136	136

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

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

- (a) Prior year Administered annual appropriations are only available to meet commitments entered into prior to 2020–21. This figure excludes \$1.126 million Administered annual appropriation subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act. This figure also excluded \$2.133 million 2020-21 Administered annual appropriation which has been moved to 2023-24 and 2024-25 as agreed Movement of Funds (MoF) during 2021-22 MYEFO, refer to Table 2.1.1.
- (b) *Appropriation Act (No. 1) 2021-22* and Appropriation Bill (No. 3) 2021-2022.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets (DCBs) are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Special Appropriation funded under the *Australian Research Council Act 2001* (ARC Act).

- (f) ARC Research Endowment Account - s80 of the PGPA Act (s62 of the ARC Act). For further information on special accounts, refer to Table 3.1.
- (g) Amounts credited to the special account from the ARC's Administered annual appropriation.

1.3 Entity measures

The ARC has no announced measures since the 2021-22 Budget therefore Table 1.2 is not presented.

1.4 Additional estimates, resourcing and variations to outcomes

The following table detail the changes to the resourcing for the ARC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
Movement of Funds (a)					
(net increase)	1.3	-	-	1,815	318
Changes in Parameters					
(net increase)	1.1, 1.2, 1.3	-	89	156	156
Special appropriations					
Changes in Parameters					
(net increase)	1.1, 1.2	-	1,630	6,185	13,011
Net impact on appropriations for Outcome 1 (administered)		-	1,719	8,156	13,485
Departmental					
Reclassifications					
Departmental (Operating)		1,100	-	-	-
Departmental (DCB)		(1,100)	-	-	-
Changes in Parameters					
Departmental (Operating)		-	(87)	(47)	37
Departmental (DCB)		-	(5)	(2)	3
Net impact on appropriations for Outcome 1 (departmental)		-	(92)	(49)	40
Total net impact on appropriations for Outcome 1		-	1,627	8,107	13,525

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

(a) In 2021-22 MYEFO, \$2.133 million 2020-21 Administered annual appropriation has been moved to 2023-24 and 2024-25 as an agreed Movement of Funds.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available (a) \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	812,078	821,167	821,167	-	-
Total administered	812,078	821,167	821,167	-	-
Departmental programs					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	23,683	22,884	22,904	20	-
Total departmental	23,683	22,884	22,904	20	-
Total administered and departmental	835,761	844,051	844,071	20	-

Note: Available appropriation is the amount available to be drawn down and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister (AFM) - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

(a) 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.

Budgeted expenses for Outcome 1

This table shows how much the ARC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Discovery - Research and Research Training					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,125	1,195	1,228	1,258	1,289
Special appropriations					
<i>Australian Research Council Act 2001</i>	504,853	489,188	495,899	504,868	517,239
Total expenses for program 1.1	505,978	490,383	497,127	506,126	518,528
Program 1.2: Linkage - Cross Sector Research Partnerships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,313	1,555	1,596	1,639	1,680
Special appropriations					
<i>Australian Research Council Act 2001</i>	264,733	325,454	330,601	336,588	344,826
Special accounts					
ARC Research Endowment Account - s80 PGPA Act 2013 (s62 <i>Australian Research Council Act 2001</i>)	1,662	-	-	-	-
Total expenses for program 1.2	267,708	327,009	332,197	338,227	346,506
Program 1.3: Excellence in Research for Australia					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,003	3,146	5,500	5,167	3,724
Total expenses for program 1.3	1,003	3,146	5,500	5,167	3,724
ARC - Departmental					
Departmental expenses					
Departmental appropriation	19,394	19,625	19,522	19,531	19,690
s74 External Revenue (a)	1,142	343	333	236	71
Expenses not requiring appropriation in the Budget year (b)	5,153	5,265	5,863	4,939	4,480
Total expenses for Departmental	25,689	25,233	25,718	24,706	24,241

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,441	5,896	8,324	8,064	6,693
Special appropriations	769,586	814,642	826,500	841,456	862,065
Special accounts	1,662	-	-	-	-
Administered total	774,689	820,538	834,824	849,520	868,758
Departmental expenses					
Departmental appropriation	19,394	19,625	19,522	19,531	19,690
s74 External Revenue (a)	1,142	343	333	236	71
Expenses not requiring appropriation in the Budget year (b)	5,153	5,265	5,863	4,939	4,480
Departmental total	25,689	25,233	25,718	24,706	24,241
Total expenses for Outcome 1	800,378	845,771	860,542	874,226	892,999
Movement of administered funds between years (c)					
	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1:					
Program 1.3: Excellence in Research for Australia (d)	(2,133)	-	-	1,815	318
Total movement of administered funds	(2,133)	-	-	1,815	318
Average staffing level (number)					
	2020-21 136	2021-22 136			

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (d) In 2021-22 MYEFO, \$2.133 million 2020-21 Administered annual appropriation has been moved to 2023-24 and 2024-25 as an agreed Movement of Funds.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ARC.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts (a) \$'000	Payments \$'000	Closing balance \$'000
Special Account by Act - ARC <i>Research Endowment Account - s62 Australian Research Council Act 2001 (A)</i>					
2021-22	1	2,426	-	(135)	2,291
<i>2020-21</i>	<i>1</i>	<i>1,030</i>	<i>3,058</i>	<i>(1,662)</i>	<i>2,426</i>
Total special accounts		2,426	-	(135)	2,291
<i>Total special accounts</i>		<i>1,030</i>	<i>3,058</i>	<i>(1,662)</i>	<i>2,426</i>

(A) = Administered

(a) The 'Receipts' column in the table includes \$2.791 million ARC's Administered annual appropriation Act (No. 1), which has been credited to the special account during 2020-21.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The ARC's budget estimates have not been materially adjusted since the PB Statements.

3.2.2 Budgeted financial statements

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	17,289	17,671	17,671	17,671	17,671
Suppliers	2,957	2,106	2,058	2,040	2,104
Depreciation and amortisation	5,010	5,203	5,801	4,877	4,418
Finance costs	354	253	188	118	48
Write-down and impairment of assets	79	-	-	-	-
Total expenses	25,689	25,233	25,718	24,706	24,241
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,142	343	333	236	71
Other revenue	64	62	62	62	62
Total own-source revenue	1,206	405	395	298	133
Gains					
Sale of assets	30	-	-	-	-
Total gains	30	-	-	-	-
Total own-source income	1,236	405	395	298	133
Net cost of / (contribution by) services	(24,453)	(24,828)	(25,323)	(24,408)	(24,108)
Revenue from Government	21,309	21,326	21,334	21,460	21,619
Surplus/(deficit) attributable to the Australian Government	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)
Total comprehensive income/(loss) attributable to the Australian Government	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,957	3,209	3,847	2,924	2,468
plus: depreciation/amortisation expenses for ROU assets (b)	2,053	1,994	1,954	1,953	1,950
less: lease principal repayments (b)	1,934	1,982	2,092	2,247	2,411
Net Cash Operating Surplus/ (Deficit)	(68)	(281)	(280)	(318)	(482)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCBs, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	675	675	675	675	675
Trade and other receivables	18,115	16,399	16,200	15,882	15,481
Total financial assets	18,790	17,074	16,875	16,557	16,156
Non-financial assets					
Land and buildings	8,902	7,194	5,032	2,870	710
Property, plant and equipment	990	951	771	1,110	1,340
Intangibles	8,764	8,143	5,920	4,110	2,876
Other non-financial assets	213	213	213	213	213
Total non-financial assets	18,869	16,501	11,936	8,303	5,139
Total assets	37,659	33,575	28,811	24,860	21,295
LIABILITIES					
Payables					
Suppliers	499	499	499	499	499
Other payables	317	406	487	487	568
Total payables	816	905	986	986	1,067
Interest bearing liabilities					
Leases	9,332	7,350	5,258	3,011	600
Total interest bearing liabilities	9,332	7,350	5,258	3,011	600
Provisions					
Employee provisions	5,454	5,530	5,530	5,530	5,530
Other provisions	559	559	559	559	559
Total provisions	6,013	6,089	6,089	6,089	6,089
Total liabilities	16,161	14,344	12,333	10,086	7,756
Net assets	21,498	19,231	16,478	14,774	13,539
EQUITY*					
Parent entity interest					
Contributed equity	39,973	41,209	42,445	43,689	44,943
Reserves	17	16	16	16	16
Retained surplus / (accumulated deficit)	(18,492)	(21,994)	(25,983)	(28,931)	(31,420)
Total parent entity interest	21,498	19,231	16,478	14,774	13,539
Total Equity	21,498	19,231	16,478	14,774	13,539

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2021–22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(18,492)	16	39,974	21,498
Adjusted opening balance	(18,492)	16	39,974	21,498
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(3,502)	-	-	(3,502)
Total comprehensive income	(3,502)	-	-	(3,502)
of which:				
Attributable to the Australian Government	(21,994)	16	39,974	17,996
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	1,235	1,235
Sub-total transactions with owners	-	-	1,235	1,235
Estimated closing balance as at 30 June 2022	(21,994)	16	41,209	19,231
Closing balance attributable to the Australian Government	(21,994)	16	41,209	19,231

Prepared on Australian Accounting Standards basis.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	22,587	23,042	21,533	21,778	22,020
Sale of goods and rendering of services	1,142	343	333	236	71
Net GST received	690	593	581	570	570
Other	90	-	-	-	-
Total cash received	24,509	23,978	22,447	22,584	22,661
Cash used					
Employees	17,620	17,506	17,590	17,671	17,590
Suppliers	2,939	2,044	1,996	1,978	2,042
Net GST paid	693	593	581	570	570
Interest payments on lease liability	351	253	188	118	48
s74 External Revenue transferred to the OPA	1,139	-	-	-	-
Total cash used	22,742	20,396	20,355	20,337	20,250
Net cash from / (used by) operating activities	1,767	3,582	2,092	2,247	2,411
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	47	-	-	-	-
Total cash received	47	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	2,691	2,835	1,236	1,244	1,254
Total cash used	2,691	2,835	1,236	1,244	1,254
Net cash from / (used by) investing activities	(2,644)	(2,835)	(1,236)	(1,244)	(1,254)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,675	1,235	1,236	1,244	1,254
Total cash received	2,675	1,235	1,236	1,244	1,254
Cash used					
Principal payments on lease liability	1,934	1,982	2,092	2,247	2,411
Total cash used	1,934	1,982	2,092	2,247	2,411
Net cash from/(used by) financing activities	741	(747)	(856)	(1,003)	(1,157)
Net increase/(decrease) in cash held	(136)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	811	675	675	675	675
Cash and cash equivalents at the end of the reporting period	675	675	675	675	675

Prepared on Australian Accounting Standards basis.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,234	1,235	1,236	1,244	1,254
Total new capital appropriations	1,234	1,235	1,236	1,244	1,254
Provided for:					
<i>Purchase of non-financial assets</i>	1,234	1,235	1,236	1,244	1,254
Total Items	1,234	1,235	1,236	1,244	1,254
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	1,234	1,235	1,236	1,244	1,254
Funded internally from departmental resources (b)	1,441	1,600	-	-	-
TOTAL	2,675	2,835	1,236	1,244	1,254
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,675	2,835	1,236	1,244	1,254
Total cash used to acquire assets	2,675	2,835	1,236	1,244	1,254

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

(b) Includes the following s74 external receipts:

- internally developed assets, and
- proceeds from the sale of goods and rendering of services.

Table 3.7: Statement of departmental asset movements (Budget year 2021–22)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	461	978	19,022	20,461
Gross book value - ROU assets	13,813	20	-	13,833
Accumulated depreciation/ amortisation and impairment	-	(4)	(10,258)	(10,262)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,372)	(4)	-	(5,376)
Opening net book balance	8,902	990	8,764	18,656
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	415	260	2,160	2,835
Total additions	415	260	2,160	2,835
Other movements				
Depreciation/amortisation expense	(133)	(295)	(2,781)	(3,209)
Depreciation/amortisation on ROU assets	(1,990)	(4)	-	(1,994)
Total other movements	(2,123)	(299)	(2,781)	(5,203)
As at 30 June 2022				
Gross book value	876	1,238	21,182	23,296
Gross book value - ROU assets	13,813	20	-	13,833
Accumulated depreciation/ amortisation and impairment	(133)	(299)	(13,039)	(13,471)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,362)	(8)	-	(7,370)
Closing net book balance	7,194	951	8,143	16,288

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2021-2022* for depreciation/amortisation expenses, and DCBs.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	3,441	5,896	8,324	8,064	6,693
Grants	771,248	814,642	826,500	841,456	862,065
Total expenses administered on behalf of Government	774,689	820,538	834,824	849,520	868,758
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	9,375	9,721	9,721	9,721	9,721
Total non-taxation revenue	9,375	9,721	9,721	9,721	9,721
Total own-source revenue administered on behalf of Government	9,375	9,721	9,721	9,721	9,721
Total own-source income administered on behalf of Government	9,375	9,721	9,721	9,721	9,721
Net cost of/(contribution by) services	765,314	810,817	825,103	839,799	859,037
Surplus/(deficit) before income tax	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)
Surplus/(deficit) after income tax	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)
Total comprehensive income (loss) attributable to the Australian Government	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)

Prepared on Australian Accounting Standards basis.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,426	2,291	2,291	2,291	2,291
Trade and other receivables	224	225	225	225	225
Total financial assets	2,650	2,516	2,516	2,516	2,516
Non-financial assets					
Other non-financial assets	115	115	115	115	115
Total non-financial assets	115	115	115	115	115
Total assets administered on behalf of Government	2,765	2,631	2,631	2,631	2,631
LIABILITIES					
Payables					
Suppliers	531	531	531	531	531
Grants	247,246	247,154	246,137	245,067	245,067
Total payables	247,777	247,685	246,668	245,598	245,598
Total liabilities administered on behalf of Government	247,777	247,685	246,668	245,598	245,598
Net assets/(liabilities)	(245,012)	(245,054)	(244,037)	(242,967)	(242,967)

Prepared on Australian Accounting Standards basis.

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

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	637	1,882	1,924	1,956	1,956
Other	9,494	9,721	9,721	9,721	9,721
Total cash received	10,131	11,603	11,645	11,677	11,677
Cash used					
Grants	718,155	814,734	827,517	842,526	862,065
Suppliers	3,060	5,896	8,324	8,064	6,693
Net GST paid	572	1,882	1,924	1,956	1,956
Total cash used	721,787	822,512	837,765	852,546	870,714
Net cash from / (used by) operating activities	(711,656)	(810,909)	(826,120)	(840,869)	(859,037)
Net increase/(decrease) in cash held	(711,656)	(810,909)	(826,120)	(840,869)	(859,037)
Cash and cash equivalents at beginning of reporting period	1,030	2,426	2,291	2,291	2,291
Cash from Official Public Account for:					
- Appropriations	720,124	823,049	837,765	852,546	870,714
- Special Accounts	2,791	-	-	-	-
Total cash from Official Public Account	722,915	823,049	837,765	852,546	870,714
Cash to Official Public Account for:					
- Appropriations	9,596	12,275	11,645	11,677	11,677
- Special Accounts	267	-	-	-	-
Total cash to Official Public Account	9,863	12,275	11,645	11,677	11,677
Cash and cash equivalents at end of reporting period	2,426	2,291	2,291	2,291	2,291

Prepared on Australian Accounting Standards basis.

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

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

Table 3.12: Statement of administered asset movements (Budget year 2021–22)

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