

**NATIONAL DROUGHT AND NORTH
QUEENSLAND FLOOD RESPONSE
AND RECOVERY AGENCY**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

NATIONAL DROUGHT AND NORTH QUEENSLAND FLOOD RESPONSE AND RECOVERY AGENCY

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NATIONAL DROUGHT AND NORTH QUEENSLAND FLOOD RESPONSE AND RECOVERY AGENCY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The purpose of the National Drought and North Queensland Flood Response and Recovery Agency (NDNQFRRRA) is to provide strategic leadership and coordination of the Australian Government's response and recovery assistance to communities affected by drought and the 2019 Monsoon Trough. NDNQFRRRA advises Government on the timeliness, effectiveness and delivery of existing programs, as well as strategies that enable communities to be better positioned to respond to future droughts and natural disasters.

NDNQFRRRA works closely with affected communities and other relevant stakeholders at all levels of government, industry and the not-for-profit sector, to ensure the Australian Government's response and recovery activities are coordinated, timely and well targeted. NDNQFRRRA places a strong emphasis on locally led, locally understood and locally implemented solutions. This approach is underpinned by our established network of Regional Recovery Officers.

NDNQFRRRA is investing in systems to improve and simplify access to information to support recovery and strengthen preparedness for affected individuals, businesses and communities. This will be primarily delivered through the development and enhancement of the following systems:

- National Drought Map - providing access to spatial data from Australian government agencies to support planning and risk management activities.
- Recovery Connect - a location-based service finder connecting users to all levels of government and charity services based on their address or device location.
- Client Relationship Management system - supporting tailored communications with external stakeholders and a comprehensive view of our interactions with them, as well as issues raised. It will also allow Regional Recovery Officers to engage more effectively with affected communities.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the NDNQFRRRA 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, 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: NDNQFRRRA resource statement — Budget estimates for 2020-21 as at Budget October 2020

	2019-20 <i>Estimated actual</i> \$'000	2020-21 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	-	13,258
Departmental appropriation (b)	19,147	29,985
s74 External Revenue	1	-
Departmental capital budget (c)	2,901	100
Total departmental annual appropriations	22,049	43,343
Total departmental resourcing	22,049	43,343
Total resourcing for NDNQFRRRA	22,049	43,343
	2019-20	2020-21
Average staffing level (number)	35	81

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

Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2020-21.

(b) Excludes departmental capital budget (DCB).

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 BUDGET MEASURES

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

Table 1.2: NDNQFRRRA 2020-21 Budget measures
Part 1: Measures announced after the Economic and Fiscal Update July 2020

		2020-21	2021-22	2022-23	2023-24
	Program	\$'000	\$'000	\$'000	\$'000
Payment measures					
Drought Response, Resilience and Preparedness Plan - extended support (a)	1.1				
Departmental payment		-	19,611	-	-
Total		-	19,611	-	-
Implementation of the 2019 Monsoon Trough: A Strategy for Long-Term Recovery (b)	1.1				
Departmental payment		-	-	-	-
Total		-	-	-	-
Total payment measures					
Departmental		-	19,611	-	-
Total		-	19,611	-	-

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

- (a) The lead entity for the measure titled *Drought Response, Resilience and Preparedness Plan – extended support* is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in *Budget Paper No. 2* under the Agriculture, Water and the Environment portfolio.
- (b) The measure titled *Implementation of the 2019 Monsoon Trough: A strategy for Long-Term Recovery* has already been provided for by Government in the 2019-20 Budget. The payment was made through the Department of the Treasury.

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 which contribute to government outcomes over the Budget and forward years.

Each outcome is described below 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 criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for NDNQFRRRA can be found at:
<https://www.droughtandflood.gov.au/reporting>

The most recent annual performance statement can be found at:
<https://www.droughtandflood.gov.au/reporting>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough.

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, by Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Program 1.1: National Drought and North Queensland Flood Response and Recovery					
Departmental expenses					
Departmental appropriation	9,724	29,985	27,134	7,319	523
Expenses not requiring appropriation in the Budget year (a)	256	488	476	199	-
Departmental total	9,980	30,473	27,610	7,518	523
Total expenses for program 1.1	9,980	30,473	27,610	7,518	523
	2019-20	2020-21			
Average staffing level (number)	35	81			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

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

Table 2.2.1: Performance criteria for Outcome 1

Table 2.2.1 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

<p>Outcome 1 – To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough.</p>		
<p>Program 1.1 – National Drought and North Queensland Flood Response and Recovery Agency</p>		
<p>Delivery</p>	<p>NDNQFRRRA provides advice on and coordinates the Australian Government’s assistance and support for drought or flood affected communities. NDNQFRRRA will coordinate the delivery of a long-term plan for the recovery of flood-impacted areas in North Queensland, oversight the implementation of the Australian Government’s Drought Response, Resilience and Preparedness Plan, enhance the functionality of the National Drought Map and continue to implement Recovery Connect, and coordinate community outreach events. The Regional Recovery Officer network will also continue to work directly with rural communities and with other Australian Government agencies to assist people impacted by drought and flood.</p>	
<p>Performance information</p>		
<p>Year</p>	<p>Performance criteria</p>	<p>2019-20 Actual Achievement/Targets</p>
<p>2019-20</p>	<ul style="list-style-type: none"> • Coordinate the provision of assistance and support to flood impacted individuals, families, primary producers, businesses and communities to improve their circumstances, by working in collaboration with a range of stakeholders across the Australian and Queensland governments. • Provide whole-of-government strategic leadership and advice on the Government’s drought response. • Increase awareness of existing Commonwealth support and assistance for drought-affected communities and North Queensland flood-affected communities. 	<ul style="list-style-type: none"> • Achieved - \$300 million of grants made available to primary producers for restocking, replanting and infrastructure rebuilding. • On hold - Up to \$1.75 billion worth of low-cost loans may be made available to Authorised Deposit-taking Institutions to pass on to eligible primary producers (a). • Partially achieved - Report to Government on the appropriateness and efficacy of the Australian Government’s drought response measures by 30 June 2020. • Achieved - Develop a whole-of-government communication and engagement approach with drought-affected communities, both to provide information and to receive feedback. • Achieved - Establish a network of regional recovery officers in drought and flood impacted areas.

Performance information		
Year	Performance criteria (b)	2020-21 Targets
2020-21	<ul style="list-style-type: none"> Affected communities utilise Australian Government assistance contributing to their recovery and strengthening their preparedness for the next drought or natural disaster. 	<ul style="list-style-type: none"> Recipients of Australian Government flood assistance indicate that it has assisted their recovery and they are better prepared for future natural disasters. Recipients of Australian Government drought assistance indicate that it is supporting them through the current drought and that it will assist them to be better prepared for future droughts. Deliver the Drought Community Outreach Program, which includes holding at least 50 events across Australia attended by at least three partner agencies*.
	<ul style="list-style-type: none"> NDNQFRRRA provides leadership in the coordination of Australian Government assistance to drought and North Queensland flood affected communities. 	<ul style="list-style-type: none"> Lead and report on the implementation of Australian, State and Territory government obligations under the National Drought Agreement. Oversee a whole-of-government response to drought including implementation of the Australian Government's Drought Response, Resilience and Preparedness Plan, in accordance with agreed actions. Deliver and implement on the Strategy for long-term recovery (the Strategy) for those areas impacted by 2019 North Queensland monsoon event.
	<ul style="list-style-type: none"> Increased community awareness of Australian Government assistance for drought and North Queensland flood affected communities. 	<ul style="list-style-type: none"> Increase access to, use of, and functionality of the National Drought Map. Develop and implement Recovery Connect to simplify and streamline access to Australian Government information and services associated with drought and the 2019 North Queensland monsoon event.

NDNQFRRRA Budget Statements

Performance information (continued)		
Year	Performance criteria (b)	2020-21 Targets
		<ul style="list-style-type: none"> • Lead a whole-of-government approach to North Queensland flood and drought related communications, through: <ul style="list-style-type: none"> ○ promotion of Australian Government assistance available in impacted regions. ○ social media campaigns that encourage the uptake of Australian Government assistance measures. • Regional Recovery Officers effectively engage with affected communities and stakeholders on support and assistance available, including on strategies to be better prepared for future droughts and natural disasters.
	<ul style="list-style-type: none"> • NDNQFRRRA contributes to better outcomes through improved collaboration in the design and delivery of assistance across all levels of government and with the charity sector. 	<ul style="list-style-type: none"> • Improved collaboration across all levels of government, as well as charities, in the design and delivery of assistance to individuals, businesses and communities impacted by drought and the 2019 North Queensland monsoon event.
	<ul style="list-style-type: none"> • NDNQFRRRA delivers timely, coordinated and robust advice to government to improve the circumstances of drought and North Queensland flood affected communities. 	<ul style="list-style-type: none"> • Quality and timeliness of advice received supports the Government to respond to conditions on the ground. • Advice and options provided by NDNQFRRRA to government, by 30 June 2021, to address any identified gaps and potential improvements in the Australian Government's drought response.*

Performance information (continued)		
Year	Performance criteria (b)	2020-21 Targets
2021-22 and beyond	As per 2020-21	As per 2020-21 with the exception of targets marked with an asterisk (*) which will cease or change in 2021-22.
Purposes	The purpose of the National Drought and North Queensland Flood Response and Recovery Agency is to provide strategic leadership and coordination of the Australian Government's response and recovery assistance to communities affected by drought and the 2019 Monsoon Trough. NDNQFRRRA advises Government on the timeliness, effectiveness and delivery of existing programs, as well as strategies that enable communities to be better positioned to respond to future droughts and natural disasters.	

- (a) The *Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019* provided \$1.75 billion for the provision of loans via Authorised Deposit-taking Institutions (ADI) to eligible primary producers affected by floods in North Queensland. Since the ADI loan product was originally conceived, there has been a positive response by the banking sector which has negated the immediate requirement for this scheme. NDNQFRRRA is continuing to monitor the need for targeted assistance to affected communities.
- (b) Performance criteria have been revised for the 2020-21 year in the Corporate Plan 2020-24.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 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 (Table 1.1) provides a consolidated view of all the resources available in 2020-21. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriation provided in 2020-21.

3.1.2 Explanatory notes and analysis of budgeted financial statements

NDNQFRRRA does not have any special accounts or administered funds.

Comprehensive Income Statement

The estimated actual operating surplus for NDNQFRRRA is attributed to the progressive and measured establishment of NDNQFRRRA, coupled with constraints placed on NDNQFRRRA due to COVID 19.

Despite the challenges associated with COVID 19 in particular, NDNQFRRRA continues to deliver on its strategic objectives, including utilising alternate mechanisms for stakeholder engagement where appropriate.

Appropriation revenue is decreasing from 2022-23 in line with Government decisions.

Budgeted Departmental Statement of Cash Flows

The cash flow is consistent with, and representative of, the transactions reported in the Comprehensive Income Statement (Table 3.1), adjusted for non-cash items and anticipated capital purchases.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	5,979	12,884	15,688	5,113	-
Suppliers	3,565	16,487	11,037	2,016	523
Depreciation and amortisation	429	1,095	878	382	-
Finance costs	7	7	7	7	-
Total expenses	9,980	30,473	27,610	7,518	523
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Resources received free of charge	965	54	54	54	-
Other revenue	1	-	-	-	-
Total own-source income	966	54	54	54	-
Net (cost of)/contribution by services	(9,014)	(30,419)	(27,556)	(7,464)	(523)
Revenue from Government	19,147	29,985	27,134	7,319	523
Surplus/(deficit) attributable to the Australian Government	10,133	(434)	(422)	(145)	-
Total comprehensive income/(loss) attributable to the Australian Government	10,133	(434)	(422)	(145)	-

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements					
	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	10,357	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	202	399	402	222	-
less: depreciation/amortisation expenses for ROU assets (b)	227	696	476	160	-
add: Principal repayments on leased assets (b)	205	661	456	237	-
Total comprehensive income/(loss) - as per the statement of comprehensive income	10,133	(434)	(422)	(145)	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(a) Applies leases under AASB 16 Leases.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	125	125	125	125	-
Trade and other receivables	13,578	13,478	13,478	13,478	-
Supplier prepayments	62	62	62	62	-
Total financial assets	13,765	13,665	13,665	13,665	-
Non-financial assets					
Land and buildings	1,407	818	227	-	-
Property, plant and equipment	788	335	203	101	-
Intangibles	60	107	53	-	-
Total non-financial assets	2,255	1,260	483	101	-
Total assets	16,020	14,925	14,148	13,766	-
LIABILITIES					
Payables					
Suppliers	760	602	737	795	-
Other payables	113	113	113	113	-
Total payables	873	715	850	908	-
Interest bearing liabilities					
Leases	1,354	693	237	-	-
Total interest bearing liabilities	1,354	693	237	-	-
Provisions					
Employee provisions	691	749	614	556	-
Other provisions	87	87	87	87	-
Total provisions	778	836	701	643	-
Total liabilities	3,005	2,244	1,788	1,551	-
Net assets	13,015	12,681	12,360	12,215	-
EQUITY*					
Parent entity interest					
Contributed equity	2,901	3,001	3,102	3,102	-
Retained surplus (accumulated deficit)	10,114	9,680	9,258	9,113	-
Total parent entity interest	13,015	12,681	12,360	12,215	-
Total equity	13,015	12,681	12,360	12,215	-

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020			
Balance carried forward from previous period	10,114	2,901	13,015
Adjusted opening balance	10,114	2,901	13,015
Comprehensive income			
Surplus/(deficit) for the period	(434)	-	(434)
Total comprehensive income	(434)	-	(434)
Transactions with owners			
Contributions by owners			
Departmental Capital Budget (DCB)	-	100	100
Sub-total transactions with owners	-	100	100
Estimated closing balance as at 30 June 2021	9,680	3,001	12,681
Closing balance attributable to the Australian Government	9,680	3,001	12,681

Prepared on Australian Accounting Standards basis

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,014	30,085	27,134	7,319	523
Receipts from Government	1	-	-	-	-
Total cash received	6,015	30,085	27,134	7,319	523
Cash used					
Employees	5,194	12,826	15,823	5,171	-
Suppliers	2,347	16,591	10,848	2,029	523
Interest payments on lease liability	7	7	7	7	-
Total cash used	7,548	29,424	26,678	7,207	523
Net cash from/(used by) operating activities	(1,533)	661	456	112	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,038	100	101	-	-
Total cash used	(1,038)	(100)	(101)	-	-
Net cash from/(used by) investing activities	(1,038)	(100)	(101)	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,901	100	101	-	-
Total cash received	2,901	100	101	-	-
Cash used					
Principal payments on lease liability	205	661	456	237	-
Total cash used	205	661	456	237	-
Net cash from/(used by) financing activities	2,696	(561)	(355)	(237)	-
Net increase/(decrease) in cash held	125	-	-	(125)	-
Cash and cash equivalents at the beginning of the reporting period	-	125	125	125	-
Cash and cash equivalents at the end of the reporting period	125	125	125	-	-

Prepared on Australian Accounting Standards basis

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	2,901	100	101	-	-
Total new capital appropriations	2,901	100	101	-	-
<i>Provided for:</i>					
Purchase of non-financial assets	2,901	100	101	-	-
Total items	2,901	100	101	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations - DCB (a)	1,038	100	101	-	-
TOTAL	1,038	100	101	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,038	100	101	-	-
Total cash used to acquire assets	1,038	100	101	-	-

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs)

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	690	369	66	1,125
Gross book value - ROU assets	1,014	545	-	1,559
Accumulated depreciation/amortisation and impairment	(134)	(62)	(6)	(202)
Accumulated depreciation/amortisation and impairment - ROU assets	(163)	(64)	-	(227)
Opening net book balance	1,407	788	60	2,255
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	-	100	100
Total additions	-	-	100	100
Other movements				
Depreciation/amortisation expense	(244)	(102)	(53)	(399)
Depreciation/amortisation on ROU assets	(345)	(351)	-	(696)
Total other movements	(589)	(453)	(53)	(1,095)
As at 30 June 2021				
Gross book value	690	369	166	1,225
Gross book value - ROU assets	1,014	545	-	1,559
Accumulated depreciation/amortisation and impairment	(378)	(164)	(59)	(601)
Accumulated depreciation/amortisation and impairment - ROU assets	(508)	(415)	-	(923)
Closing net book balance	818	335	107	1,260

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

