

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the budget year 2014-15. It explains how budget plans are incorporated into the financial statements and provides further details of movements in special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Special Accounts

The department has no special accounts.

#### 3.1.2 Australian Government Indigenous Expenditure

The 2014-15 Australian Government Indigenous Statement is not applicable as the department has no indigenous specific expenses.

### 3.2 BUDGETED FINANCIAL STATEMENTS

#### Table 3.2.1: Comprehensive Income Statement (showing net cost of services)

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level.

#### Table 3.2.2: Budgeted Departmental Balance Sheet

This statement identifies assets and liabilities. *Receivables* include appropriations available to the department from prior years.

#### Table 3.2.3: Departmental Statement of Changes in Equity

This statement summarises the planned movement in equity in 2014-15.

#### Table 3.2.4: Budgeted Departmental Statement of Cash Flows

This statement identifies the department's cash flows, categorising them by operating, financing and investing activities.

#### Table 3.2.5: Departmental Capital Budget Statement

This statement identifies the department's capital budget.

**Table 3.2.1: Comprehensive Income Statement (showing net cost of services) for the period ended 30 June**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	18,116	17,514	16,874	17,077	17,965
Supplier expenses	3,678	3,343	3,212	3,265	2,588
Depreciation and amortisation	539	538	537	541	408
Other	-	-	-	-	-
<b>Total expenses</b>	<b>22,333</b>	<b>21,395</b>	<b>20,623</b>	<b>20,883</b>	<b>20,961</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	600	600	600	600	600
Other	-	-	-	-	-
<b>Total own-source revenue</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Net cost of (contribution by) services</b>	<b>21,733</b>	<b>20,795</b>	<b>20,023</b>	<b>20,283</b>	<b>20,361</b>
Revenue from Government	21,194	20,257	19,486	19,742	19,953
<b>Surplus (Deficit)</b>	<b>(539)</b>	<b>(538)</b>	<b>(537)</b>	<b>(541)</b>	<b>(408)</b>
<b>Surplus (Deficit) attributable to the Commonwealth</b>	<b>(539)</b>	<b>(538)</b>	<b>(537)</b>	<b>(541)</b>	<b>(408)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>(539)</b>	<b>(538)</b>	<b>(537)</b>	<b>(541)</b>	<b>(408)</b>
<b>Total comprehensive income attributable to the Commonwealth</b>	<b>(539)</b>	<b>(538)</b>	<b>(537)</b>	<b>(541)</b>	<b>(408)</b>

**Note: Impact of Net Cash Appropriation Arrangements**

	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total Comprehensive Income (loss) attributable to the Commonwealth</b>	<b>(539)</b>	<b>(538)</b>	<b>(537)</b>	<b>(541)</b>	<b>(408)</b>
plus non-appropriated expenses depreciation and amortisation expenses	539	538	537	541	408
<b>Total Comprehensive Income (loss) attributable to the agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted Departmental Balance Sheet  
as at 30 June**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	352	352	352	352	352
Trade and other receivables	11,352	10,982	10,982	10,982	10,982
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>11,704</b>	<b>11,334</b>	<b>11,334</b>	<b>11,334</b>	<b>11,334</b>
<b>Non-financial assets</b>					
Property, plant and equipment	1,116	948	911	874	874
Intangibles	3,028	3,398	3,266	3,134	3,134
Inventories	35	35	35	35	35
Other	134	134	134	134	134
<b>Total non-financial assets</b>	<b>4,313</b>	<b>4,515</b>	<b>4,346</b>	<b>4,177</b>	<b>4,177</b>
<b>Total assets</b>	<b>16,017</b>	<b>15,849</b>	<b>15,680</b>	<b>15,511</b>	<b>15,511</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	136	136	136	136	136
Other	453	453	453	453	453
<b>Total payables</b>	<b>589</b>	<b>589</b>	<b>589</b>	<b>589</b>	<b>589</b>
<b>Provisions</b>					
Employee provisions	5,605	5,605	5,605	5,605	5,605
Other	-	-	-	-	-
<b>Total provisions</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>
<b>Total liabilities</b>	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>
<b>Net assets</b>	<b>9,823</b>	<b>9,655</b>	<b>9,486</b>	<b>9,317</b>	<b>9,317</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	2,266	2,636	3,004	3,376	3,784
Reserves	11,038	11,038	11,038	11,038	11,038
Retained surplus (accumulated deficit)	(3,481)	(4,019)	(4,556)	(5,097)	(5,505)
<b>Total parent entity interest</b>	<b>9,823</b>	<b>9,655</b>	<b>9,486</b>	<b>9,317</b>	<b>9,317</b>
<b>Total Equity</b>	<b>9,823</b>	<b>9,655</b>	<b>9,486</b>	<b>9,317</b>	<b>9,317</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement**  
**Budget year 2014-15**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(3,481)	11,038	-	2,266	9,823
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(3,481)</b>	<b>11,038</b>	<b>-</b>	<b>2,266</b>	<b>9,823</b>
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(538)	-	-	-	(538)
<b>Total comprehensive income</b>	<b>(538)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(538)</b>
<b>Transactions with owners</b>					
<i>Distributions to owners</i>					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Other	-	-	-	-	-
<i>Contributions by owners</i>					
Contribution/(Distribution) of equity	-	-	-	-	-
Appropriation (equity injection)	-	-	-	-	-
Departmental capital budget	-	-	-	370	370
Other	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370</b>	<b>370</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2015</b>	<b>(4,019)</b>	<b>11,038</b>	<b>-</b>	<b>2,636</b>	<b>9,655</b>
<b>Closing balance attributable to the Commonwealth</b>	<b>(4,019)</b>	<b>11,038</b>	<b>-</b>	<b>2,636</b>	<b>9,655</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows for the period ended 30 June**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	600	600	600	600	600
Appropriations	22,704	20,627	19,486	19,742	19,953
Other	-	-	-	-	-
<b>Total cash received</b>	<b>23,304</b>	<b>21,227</b>	<b>20,086</b>	<b>20,342</b>	<b>20,553</b>
<b>Cash used</b>					
Employees	18,116	17,514	16,874	17,077	17,965
Suppliers	3,678	3,343	3,212	3,265	2,588
Other	-	-	-	-	-
<b>Total cash used</b>	<b>21,794</b>	<b>20,857</b>	<b>20,086</b>	<b>20,342</b>	<b>20,553</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,510</b>	<b>370</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<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	(1,883)	(740)	(368)	(372)	(408)
Other	-	-	-	-	-
<b>Total cash used</b>	<b>(1,883)</b>	<b>(740)</b>	<b>(368)</b>	<b>(372)</b>	<b>(408)</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,883)</b>	<b>(740)</b>	<b>(368)</b>	<b>(372)</b>	<b>(408)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Capital injection	373	370	368	372	408
Other	-	-	-	-	-
<b>Total cash received</b>	<b>373</b>	<b>370</b>	<b>368</b>	<b>372</b>	<b>408</b>
<b>Cash used</b>					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>373</b>	<b>370</b>	<b>368</b>	<b>372</b>	<b>408</b>
<b>Net increase or (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	352	352	352	352	352
<b>Cash at the end of the reporting period</b>	<b>352</b>	<b>352</b>	<b>352</b>	<b>352</b>	<b>352</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget <sup>1</sup>	373	370	368	372	408
Departmental capital - special appropriation	-	-	-	-	-
<b>Total capital appropriations</b>	<b>373</b>	<b>370</b>	<b>368</b>	<b>372</b>	<b>408</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	373	370	368	372	408
Other items	-	-	-	-	-
<b>Total Items</b>	<b>373</b>	<b>370</b>	<b>368</b>	<b>372</b>	<b>408</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	373	370	368	372	408
Funded internally from departmental resources <sup>2</sup>	1,510	370	-	-	-
<b>TOTAL</b>	<b>1,883</b>	<b>740</b>	<b>368</b>	<b>372</b>	<b>408</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2014-15

<sup>2</sup> Includes the following sources of funding:  
 - current and prior year appropriation  
 - s31 relevant agency receipts