

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 2012-13. 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 abolished its 'Other Trust Monies' Special Account in 2011-12.

3.1.2 Australian Government Indigenous Expenditure

The 2013-14 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 2013-14.

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
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	17,226	18,116	18,214	17,887	18,432
Supplier expenses	3,858	3,731	3,731	3,600	3,600
Depreciation and amortisation	822	824	829	834	845
Other	-	-	-	-	-
Total expenses	21,906	22,671	22,774	22,321	22,877
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	600	600	600	600	600
Other	-	-	-	-	-
Total own-source revenue	600	600	600	600	600
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	600	600	600	600	600
Net cost of (contribution by) services	21,306	22,071	22,174	21,721	22,277
Revenue from Government	20,484	21,247	21,345	20,887	21,432
Surplus (Deficit)	(822)	(824)	(829)	(834)	(845)
Surplus (Deficit) attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(822)	(824)	(829)	(834)	(845)
Total comprehensive income attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)
Note: Reconciliation of comprehensive income attributable to the agency					
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) Attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)
plus non-appropriated expenses depreciation and amortisation expenses	822	824	829	834	845
Total Comprehensive Income (loss) Attributable to the agency	-	-	-	-	-

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
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	251	251	251	251	251
Trade and other receivables	12,314	10,108	8,096	7,725	7,725
Other investments	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	12,565	10,359	8,347	7,976	7,976
Non-financial assets					
Property, plant and equipment	1,632	2,529	2,363	2,195	2,026
Intangibles	879	2,022	4,032	4,402	4,402
Inventories	36	36	36	36	36
Other	218	218	218	218	218
Total non-financial assets	2,765	4,805	6,649	6,851	6,682
Assets held for sale					
Total assets	15,330	15,164	14,996	14,827	14,658
LIABILITIES					
Payables					
Suppliers	244	244	244	244	244
Other	317	317	317	317	317
Total payables	561	561	561	561	561
Provisions					
Employee provisions	5,716	5,716	5,716	5,716	5,716
Other	-	-	-	-	-
Total provisions	5,716	5,716	5,716	5,716	5,716
Total liabilities	6,277	6,277	6,277	6,277	6,277
Net assets	9,053	8,887	8,719	8,550	8,381
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Capital	2,282	2,940	3,601	4,266	4,942
Reserves	11,038	11,038	11,038	11,038	11,038
Retained surplus (accumulated deficit)	(4,267)	(5,091)	(5,920)	(6,754)	(7,599)
Total parent entity interest	9,053	8,887	8,719	8,550	8,381
Total Equity	9,053	8,887	8,719	8,550	8,381

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement (Budget year 2012-13)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	(4,267)	11,038	-	2,282	9,053
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(4,267)	11,038	-	2,282	9,053
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(824)	-	-	-	(824)
Total comprehensive income	(824)	-	-	-	(824)
Transactions with owners					
<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 (DCBs)	-	-	-	658	658
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	658	658
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2013	(5,091)	11,038	-	2,940	8,887
Closing balance attributable to the Commonwealth	(5,091)	11,038	-	2,940	8,887

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	600	600	600	600	600
Appropriations	21,914	22,757	22,265	20,887	21,432
Other	-	-	-	-	-
Total cash received	22,514	23,357	22,865	21,487	22,032
Cash used					
Employees	17,226	18,116	18,214	17,887	18,432
Suppliers	3,858	3,731	3,731	3,600	3,600
Other	-	-	-	-	-
Total cash used	21,084	21,847	21,945	21,487	22,032
Net cash from or (used by) operating activities	1,430	1,510	920	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(2,087)	(2,168)	(1,581)	(665)	(676)
Other	-	-	-	-	-
Total cash used	(2,087)	(2,168)	(1,581)	(665)	(676)
Net cash from or (used by) investing activities	(2,087)	(2,168)	(1,581)	(665)	(676)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Capital Injection	657	658	661	665	676
Other	-	-	-	-	-
Total cash received	657	658	661	665	676
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	657	658	661	665	676
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	251	251	251	251	251
Cash at the end of the reporting period	251	251	251	251	251

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
CAPITAL APPROPRIATIONS					
Capital budget ¹	657	658	661	665	676
Departmental capital - special appropriation (Dept only)	-	-	-	-	-
Total capital appropriations	657	658	661	665	676
Total new capital appropriations Represented by:					
Purchase of non-financial assets	657	658	661	665	676
Other Items	-	-	-	-	-
Total Items	657	658	661	665	676
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	657	658	661	665	676
Funded internally from departmental resources ²	1,430	1,510	920	-	-
TOTAL	2,087	2,168	1,581	665	676

Prepared on Australian Accounting Standards basis.

¹ Appropriation (Parliamentary Departments) Bill (No. 1) 2013-14

² Includes the following sources of funding:

- current and prior year appropriation
- s31 relevant agency receipts