

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the departments' finances for the budget year 2008-09. It explains how budget plans are incorporated into the financial statements and provides further details of movements in administered funds, special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The Resource Statement (Table 1.1) details the total available appropriation available to the department from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As the department incurs and is funded for future liabilities, generally depreciation and employee entitlements, the total amount of operating appropriation available to the department is unlikely to be fully utilised in the Budget year. The Resource Statement includes detail of the expected use of available resources in contributing towards the outcome in the Budget year. Table 3.1.1 reconciles the total available appropriation and amounts attributable to all outcomes.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	\$'000
<b>Total available departmental operating appropriation (outputs)</b>	31,375
Less total attributed in outcome resource statements	20,535
<b>Estimated departmental operating appropriation carry-forward for 2008-09 (outputs)</b>	10,840

### 3.1.2 Special Accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

**Table 3.1.2: Estimates of Special Account cash flows and balances**

		Opening balance <b>2008-09</b> 2007-08	Receipts <b>2008-09</b> 2007-08	Payments <b>2008-09</b> 2007-08	Adjustments <b>2008-09</b> 2007-08	Closing balance <b>2008-09</b> 2007-08
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	25	25	-	-
<b>Total special accounts 2008-09 Budget estimate</b>		-	25	25	-	-
Total special accounts 2007-08 estimated actual	1	-	21	21	-	-

The cash inflows and outflows relating to this special account related exclusively to the department's Comcare Trust Account. The purpose of this account is to make compensation payments in accordance with the *Safety and Rehabilitation Act 1988*.

The department projects no transactions for its Services for other Governments and Non-Agency Bodies Special Account which currently has a nil balance.

### 3.1.3 Australian Government Indigenous Expenditure

The department has no Australian Government Indigenous Expenditure for 2008-09 to report.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **Table 3.2.1: Budgeted Departmental Income Statement**

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level. *Other revenues* refers to resources received free of charge.

#### **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: Budgeted Departmental Statement of Cash Flows**

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

#### **Table 3.2.4: Departmental statement of changes in equity — summary of movement**

This statement summarises the planned movement in equity in 2008-09.

### **Schedule of Administered Activity**

#### **Table 3.2.5: Schedule of Budgeted Administered Income and Expenses**

This schedule identifies revenues and expenses which the department administers on behalf of the Commonwealth. *Personal benefits* relates solely to senators' salaries and allowances.

#### **Table 3.2.6: Schedule of Budgeted Administered Assets and Liabilities**

This schedule identifies assets and liabilities which the department administers on behalf of the Commonwealth.

#### **Table 3.2.7: Schedule of Budgeted Administered Cash Flows**

This schedule identifies cash flows which the department administers on behalf of the Commonwealth.

## 3.2.2 Budgeted financial statements tables

Table 3.2.1: Budgeted departmental income statement  
(for the period ended 30 June)

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	19,727	20,254	20,408	20,543	20,808
Goods and services	250	250	500	600	600
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total revenue</b>	<b>23,976</b>	<b>24,503</b>	<b>24,907</b>	<b>25,142</b>	<b>25,407</b>
<b>Gains</b>					
Foreign exchange gains	-	-	-	-	-
Reversals of previous asset w rite-dow ns	-	-	-	-	-
Sale of assets	31	31	31	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>24,007</b>	<b>24,534</b>	<b>24,938</b>	<b>25,142</b>	<b>25,407</b>
<b>EXPENSE</b>					
Employees	14,137	14,422	14,718	14,910	15,163
Suppliers	4,326	4,578	4,676	4,688	4,700
Grants	-	-	-	-	-
Depreciation and amortisation	1,545	1,535	1,545	1,545	1,545
Finance costs	-	-	-	-	-
Write-dow n of assets and impairment of assets	-	-	-	-	-
Losses from sale of assets	-	-	-	-	-
Foreign exchange losses	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total expenses</b>	<b>24,007</b>	<b>24,534</b>	<b>24,938</b>	<b>25,142</b>	<b>25,407</b>
<b>Surplus (Deficit) before income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Table 3.2.2: Budgeted departmental balance sheet  
(as at 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	679	958	1,249	1,249	1,249
Trade and other Receivables	10,291	10,281	10,281	10,281	10,281
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>10,970</b>	<b>11,239</b>	<b>11,530</b>	<b>11,530</b>	<b>11,530</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	3,635	3,635	3,635	3,635	3,635
Inventories	33	33	33	33	33
Intangibles	44	44	44	44	44
Other	212	215	218	218	218
<b>Total non-financial assets</b>	<b>3,924</b>	<b>3,927</b>	<b>3,930</b>	<b>3,930</b>	<b>3,930</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>14,894</b>	<b>15,166</b>	<b>15,460</b>	<b>15,460</b>	<b>15,460</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	4,826	5,012	5,288	5,288	5,288
Other	-	-	-	-	-
<b>Total provisions</b>	<b>4,826</b>	<b>5,012</b>	<b>5,288</b>	<b>5,288</b>	<b>5,288</b>
<b>Payables</b>					
Suppliers	353	439	457	457	457
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>353</b>	<b>439</b>	<b>457</b>	<b>457</b>	<b>457</b>
<b>Total liabilities</b>	<b>5,179</b>	<b>5,451</b>	<b>5,745</b>	<b>5,745</b>	<b>5,745</b>
<b>Net assets</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	11,107	11,107	11,107	11,107	11,107
Retained surpluses or accumulated deficits	(1,392)	(1,392)	(1,392)	(1,392)	(1,392)
<b>Total parent entity interest</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
<b>Current assets</b>	<b>11,215</b>	<b>11,487</b>	<b>11,781</b>	<b>11,781</b>	<b>11,781</b>
<b>Non-current assets</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>
<b>Current liabilities</b>	<b>4,536</b>	<b>4,774</b>	<b>5,031</b>	<b>5,031</b>	<b>5,031</b>
<b>Non-current liabilities</b>	<b>643</b>	<b>677</b>	<b>714</b>	<b>714</b>	<b>714</b>

\*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	300	300	400	500	600
Appropriations	19,727	20,254	20,408	20,543	20,808
Interest	-	-	-	-	-
Other	700	700	700	700	700
<b>Total cash received</b>	<b>20,727</b>	<b>21,254</b>	<b>21,508</b>	<b>21,743</b>	<b>22,108</b>
<b>Cash used</b>					
Employees	13,836	14,301	14,597	14,789	15,042
Suppliers	4,365	4,578	4,676	4,888	4,932
Grants	-	-	-	-	-
Other	873	592	430	521	589
Income taxes paid	-	-	-	-	-
<b>Total cash used</b>	<b>19,074</b>	<b>19,471</b>	<b>19,703</b>	<b>20,198</b>	<b>20,563</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,653</b>	<b>1,783</b>	<b>1,805</b>	<b>1,545</b>	<b>1,545</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	31	31	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,545	1,535	1,545	1,545	1,545
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>1,545</b>	<b>1,535</b>	<b>1,545</b>	<b>1,545</b>	<b>1,545</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,514)</b>	<b>(1,504)</b>	<b>(1,514)</b>	<b>(1,545)</b>	<b>(1,545)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>139</b>	<b>279</b>	<b>291</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	540	679	958	1,249	1,249
<b>Cash at the end of the reporting period</b>	<b>679</b>	<b>958</b>	<b>1,249</b>	<b>1,249</b>	<b>1,249</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2008-09)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	(1,392)	11,107	-	-	9,715
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(1,392)</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>9,715</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components					
<b>Estimated closing balance as at 30 June 2009</b>	<b>(1,392)</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>9,715</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Goods and services	-	-	-	-	-
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other sources of non-taxation revenues	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
<b>Total non-taxation</b>	-	-	-	-	-
<b>Total revenues administered on behalf of Government</b>	-	-	-	-	-
<b>Gains</b>					
Foreign exchange	-	-	-	-	-
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
Reversal of previous asset write-downs	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	-	-	-	-	-
<b>Total income administered on behalf of Government</b>	-	-	-	-	-
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	13,111	13,723	14,333	14,941	15,582
Employees	-	-	-	-	-
Suppliers	736	736	736	736	736
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	-	-	-	-	-
Other	-	-	-	-	-
Asset sales	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	13,847	14,459	15,069	15,677	16,318



**Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	-	-	-	-
Receivables	-	-	-	-	-
Investments	-	-	-	-	-
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	-	-	-	-	-
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	-	-	-	-	-
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Australian Government securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	-	-	-	-	-
Other provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
Suppliers	-	-	-	-	-
Subsidies	-	-	-	-	-
Grants	-	-	-	-	-
Other payables	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
<b>Total liabilities administered on behalf of Government</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis

**Table 3.2.7: Schedule of budgeted administered cash flows  
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Employees	13,111	13,723	14,333	14,941	15,582
Grant payments	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	736	736	736	736	736
Other	-	-	-	-	-
<b>Total cash used</b>	13,847	14,459	15,069	15,677	16,318
<b>Net cash from or (used by) operating activities</b>	(13,847)	(14,459)	(15,069)	(15,677)	(16,318)
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Transfers from other entities	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Transfers to other entities	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	13,847	14,459	15,069	15,677	16,318
Other	-	-	-	-	-
<b>Total cash received</b>	13,847	14,459	15,069	15,677	16,318
<b>Cash used</b>					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis

