

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 2009-10. 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 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
Total available departmental operating appropriation	31,955
Less total attributed in outcome resource statements	21,013
Estimated departmental operating appropriation carry-forward for 2008-09	10,942

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 2009-10 2008-09	Receipts 2009-10 2008-09	Payments 2009-10 2008-09	Adjustments 2009-10 2008-09	Closing balance 2009-10 2008-09
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	-	-	-	-
Total special accounts 2009-10 Budget estimate		-	-	-	-	-
Total special accounts 2008-09 estimated actual	1	-	25	25	-	-

In 2008-09, the cash inflows and outflows relating to this special account related exclusively to the department's Comcare Trust Account. The purpose of this account was 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 2009-10 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 2009-10.

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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
INCOME					
Revenue					
Revenues from Government	20,285	20,482	20,617	20,883	21,133
Goods and services	250	500	600	600	600
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
Total revenue	24,534	24,981	25,216	25,482	25,732
Gains					
Foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Sale of assets	31	31	-	-	-
Other	-	-	-	-	-
Total gains	31	31	-	-	-
Total income	24,565	25,012	25,216	25,482	25,732
EXPENSE					
Employees	15,322	15,769	15,973	16,239	16,701
Suppliers	4,434	4,434	4,434	4,434	4,222
Grants	-	-	-	-	-
Depreciation and amortisation	810	810	810	810	810
Finance costs	-	-	-	-	-
Write-down 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
Total expenses	24,565	25,012	25,216	25,482	25,732
Surplus (Deficit) before income tax	-	-	-	-	-
Income tax expense	-	-	-	-	-
Surplus (deficit) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
ASSETS					
Financial assets					
Cash and equivalents	873	1,195	1,195	1,195	1,195
Trade and other Receivables	11,715	11,684	11,684	11,684	11,684
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	12,588	12,879	12,879	12,879	12,879
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	3,618	3,618	3,618	3,618	3,618
Inventories	18	18	18	18	18
Intangibles	651	651	651	651	651
Other	136	139	139	139	139
Total non-financial assets	4,423	4,426	4,426	4,426	4,426
Assets held for sale	-	-	-	-	-
Total assets	17,011	17,305	17,305	17,305	17,305
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	4,801	5,077	5,077	5,077	5,077
Other	-	-	-	-	-
Total provisions	4,801	5,077	5,077	5,077	5,077
Payables					
Suppliers	892	910	910	910	910
Dividends	-	-	-	-	-
Other	-	-	-	-	-
Total payables	892	910	910	910	910
Total liabilities	5,693	5,987	5,987	5,987	5,987
Net assets	11,318	11,318	11,318	11,318	11,318
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Reserves	11,107	11,107	11,107	11,107	11,107
Retained surpluses or accumulated deficits	211	211	211	211	211
Total parent entity interest	11,318	11,318	11,318	11,318	11,318
Current assets	12,742	13,036	13,036	13,036	13,036
Non-current assets	4,269	4,269	4,269	4,269	4,269
Current liabilities	5,169	5,436	5,436	5,436	5,436
Non-current liabilities	524	551	551	551	551

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	300	350	400	500	600
Appropriations	20,285	20,482	20,617	20,883	21,133
Interest	-	-	-	-	-
Other	700	725	725	725	725
Total cash received	21,285	21,557	21,742	22,108	22,458
Cash used					
Employees	15,322	15,769	15,973	16,239	16,701
Suppliers	4,434	4,434	4,434	4,434	4,222
Grants	-	-	-	-	-
Other	873	253	525	625	725
Income taxes paid	-	-	-	-	-
Total cash used	20,629	20,456	20,932	21,298	21,648
Net cash from or (used by) operating activities	656	1,101	810	810	810
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	31	31	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	31	31	-	-	-
Cash used					
Purchase of property, plant and equipment	810	810	810	810	810
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	810	810	810	810	810
Net cash from or (used by) investing activities	(779)	(779)	(810)	(810)	(810)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	(123)	322	-	-	-
Cash at the beginning of the reporting period	996	873	1,195	1,195	1,195
Cash at the end of the reporting period	873	1,195	1,195	1,195	1,195

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2009-10)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2009					
Balance carried forward from previous period	211	11,107	-	-	11,318
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	211	11,107	-	-	11,318
Income and expense					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expense	-	-	-	-	-
Surplus (deficit) for the period	-	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components					
Estimated closing balance as at 30 June 2010	211	11,107	-	-	11,318

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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
Total taxation	-	-	-	-	-
Non-taxation					
Goods and services	-	-	-	-	-
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other sources of non-taxation revenues	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Total non-taxation	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Gains					
Foreign exchange	-	-	-	-	-
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
Reversal of previous asset w ritedow ns	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	13,923	14,483	15,091	15,732	16,462
Employees	-	-	-	-	-
Suppliers	736	736	736	736	736
Depreciation and amortisation	-	-	-	-	-
Write dow n and impairment of assets	-	-	-	-	-
Other	-	-	-	-	-
Asset sales	-	-	-	-	-
Total expenses administered on behalf of Government	14,659	15,219	15,827	16,468	17,198

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	-	-	-	-	-
Investments	-	-	-	-	-
Other financial assets	-	-	-	-	-
Total financial assets	-	-	-	-	-
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Interest bearing liabilities					
Australian Government securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	-	-	-	-	-
Payables					
Suppliers	-	-	-	-	-
Subsidies	-	-	-	-	-
Grants	-	-	-	-	-
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Employees	13,923	14,483	15,091	15,732	16,462
Grant payments	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	736	736	736	736	736
Other	-	-	-	-	-
Total cash used	14,659	15,219	15,827	16,468	17,198
Net cash from or (used by) operating activities	(14,659)	(15,219)	(15,827)	(16,468)	(17,198)
INVESTING ACTIVITIES					
Cash received					
Transfers from other entities	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Transfers to other entities	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	14,659	15,219	15,827	16,468	17,198
Other	-	-	-	-	-
Total cash received	14,659	15,219	15,827	16,468	17,198
Cash used					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held					
Cash at beginning of reporting period	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis

