

## 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 2010-11. 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 outcome

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 in the 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 may not be fully utilised in the Budget year. The Resource Statement includes details of the expected use of available resources in contributing towards the outcome in the Budget year. Table 3.1 reconciles the total available appropriation and amounts attributable to the outcome.

**Table 3.1: Reconciliation of total available appropriation and outcome**

	\$'000
<b>Total available departmental operating appropriation</b>	31,095
Less total attributed in outcome resource statements	21,140
<b>Estimated departmental operating appropriation carry-forward for 2009-10</b>	<b>9,955</b>

#### 3.1.2 Special Accounts

The department projects no transactions for its 'Other Trust Monies' Special Account in 2010-11.

In accordance with a whole of government review of special accounts, the department no longer maintains a 'Services for other Governments and Non-Agency Bodies' Special Account.

#### 3.1.3 Australian Government Indigenous Expenditure

The department has no Australian Government Indigenous Expenditure for 2010-11 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 2010-11.

#### **Table 3.2.5: Departmental Capital Budget Statement**

This statement identifies the department's capital budget.

### 3.2.2 Budgeted financial statements tables

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	20,482	19,730	19,936	20,144	20,294
Goods and services	500	600	600	600	600
Interest	-	-	-	-	-
Royalties	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total revenue</b>	<b>24,981</b>	<b>24,329</b>	<b>24,535</b>	<b>24,743</b>	<b>24,893</b>
<b>Gains</b>					
Sale of assets	31	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>25,012</b>	<b>24,329</b>	<b>24,535</b>	<b>24,743</b>	<b>24,893</b>
<b>EXPENSE</b>					
Employees	15,769	15,896	16,102	16,522	16,883
Suppliers	4,434	4,434	4,434	4,222	4,011
Grants	-	-	-	-	-
Depreciation and amortisation	810	810	810	810	810
Write-down of assets and impairment of assets	-	-	-	-	-
Losses from sale of assets	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total expenses</b>	<b>25,012</b>	<b>25,139</b>	<b>25,345</b>	<b>25,553</b>	<b>25,703</b>
<b>Surplus (Deficit) before income tax</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) attributable to the Commonwealth</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
<b>Note: Reconciliation of operating result attributable to the department</b>					
	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2012-13 \$'000
<b>Operating result attributable to the Commonwealth</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
plus depreciation/amortisation expense funded by capital appropriation	810	810	810	810	810
<b>Operating result attributable to the department</b>	<b>810</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)**

	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	601	601	601	601	601
Trade and other Receivables	11,064	6,644	4,214	2,704	2,334
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>11,665</b>	<b>7,245</b>	<b>4,815</b>	<b>3,305</b>	<b>2,935</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	2,478	5,528	5,978	5,978	5,978
Inventories	20	20	20	20	20
Intangibles	466	1,836	3,816	5,326	5,696
Other	175	175	175	175	175
<b>Total non-financial assets</b>	<b>3,139</b>	<b>7,559</b>	<b>9,989</b>	<b>11,499</b>	<b>11,869</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</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	5,633	5,633	5,633	5,633	5,633
Other	-	-	-	-	-
<b>Total provisions</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>
<b>Payables</b>					
Suppliers	364	364	364	364	364
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>
<b>Total liabilities</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>
<b>Net assets</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	10,026	10,026	10,026	10,026	10,026
Capital	-	810	1,620	2,430	3,240
Retained surpluses or accumulated deficits	(1,219)	(2,029)	(2,839)	(3,649)	(4,459)
<b>Total parent entity interest</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	700	600	600	600	600
Appropriations	20,482	20,540	20,746	20,954	21,104
Interest	-	-	-	-	-
Other	700	725	725	725	725
<b>Total cash received</b>	<b>21,882</b>	<b>21,865</b>	<b>22,071</b>	<b>22,279</b>	<b>22,429</b>
<b>Cash used</b>					
Employees	15,769	15,896	16,102	16,522	16,883
Suppliers	4,434	4,434	4,434	4,222	4,011
Grants	-	-	-	-	-
Other	873	725	725	725	725
Income taxes paid	-	-	-	-	-
<b>Total cash used</b>	<b>21,076</b>	<b>21,055</b>	<b>21,261</b>	<b>21,469</b>	<b>21,619</b>
<b>Net cash from or (used by) operating activities</b>	<b>806</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	810	810	810	810	810
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>Net cash from or (used by) investing activities</b>	<b>(779)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</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>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	574	601	601	601	601
<b>Cash at the end of the reporting period</b>	<b>601</b>	<b>601</b>	<b>601</b>	<b>601</b>	<b>601</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2009</b>					
Balance carried forward from previous period	(1,219)	10,026	-	-	8,807
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(1,219)</b>	<b>10,026</b>	<b>-</b>	<b>-</b>	<b>8,807</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 2010</b>	<b>(1,219)</b>	<b>10,026</b>	<b>-</b>	<b>-</b>	<b>8,807</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget	-	810	810	810	810
Previous years' outputs	31	-	-	-	-
Departmental capital - special appropriation (Dept only)	-	-	-	-	-
<b>Total capital appropriations</b>	<b>31</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	-	810	810	810	810
Other Items	31	-	-	-	-
<b>Total Items</b>	<b>31</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	810	810	810	810
Funded internally from departmental resources	810	4,420	2,430	1,510	370
<b>TOTAL</b>	<b>810</b>	<b>5,230</b>	<b>3,240</b>	<b>2,320</b>	<b>1,180</b>