

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 2012-13 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 2012-13.

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	Forward estimate	Forward estimate	Forward estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	16,496	17,226	17,172	17,302	17,506
Supplier expenses	4,528	3,858	3,555	3,552	3,548
Depreciation and amortisation	815	822	827	833	839
Other	-	-	-	-	-
Total expenses	21,839	21,906	21,554	21,687	21,893
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	21,239	21,306	20,954	21,087	21,293
Revenue from Government	20,424	20,484	20,127	20,254	20,454
Surplus (Deficit)	(815)	(822)	(827)	(833)	(839)
Surplus (Deficit) attributable to the Commonwealth	(815)	(822)	(827)	(833)	(839)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(815)	(822)	(827)	(833)	(839)
Total comprehensive income attributable to the Commonwealth	(815)	(822)	(827)	(833)	(839)
Note: Reconciliation of comprehensive income attributable to the agency					
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) Attributable to the Commonwealth	(815)	(822)	(827)	(833)	(839)
plus non-appropriated expenses					
depreciation and amortisation expenses	815	822	827	833	839
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 2011-12 \$'000	Budget estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	84	84	84	84	84
Trade and other receivables	10,464	7,949	5,519	4,009	3,639
Other investments	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	10,548	8,033	5,603	4,093	3,723
Non-financial assets					
Property, plant and equipment	2,037	2,407	3,161	4,133	4,334
Intangibles	1,485	3,465	4,975	5,345	5,345
Inventories	22	22	22	22	22
Other	235	235	235	235	235
Total non-financial assets	3,779	6,129	8,393	9,735	9,936
Assets held for sale					
Total assets	14,327	14,162	13,996	13,828	13,659
LIABILITIES					
Payables					
Suppliers	160	160	160	160	160
Other	311	311	311	311	311
Total payables	471	471	471	471	471
Provisions					
Employee provisions	4,983	4,983	4,983	4,983	4,983
Other	-	-	-	-	-
Total provisions	4,983	4,983	4,983	4,983	4,983
Total liabilities	5,454	5,454	5,454	5,454	5,454
Net assets	8,873	8,708	8,542	8,374	8,205
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Capital	1,625	2,282	2,943	3,608	4,278
Reserves	10,169	10,169	10,169	10,169	10,169
Retained surplus (accumulated deficit)	(2,921)	(3,743)	(4,570)	(5,403)	(6,242)
Total parent entity interest	8,873	8,708	8,542	8,374	8,205
Total Equity	8,873	8,708	8,542	8,374	8,205

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	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	(2,921)	10,169	-	1,625	8,873
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(2,921)	10,169	-	1,625	8,873
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(822)	-	-	-	(822)
Total comprehensive income	(822)	-	-	-	(822)
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)	-	-	-	657	657
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	657	657
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2013	(3,743)	10,169	-	2,282	8,708
Closing balance attributable to the Commonwealth	(3,743)	10,169	-	2,282	8,708

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2011-12 \$'000	Budget estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	600	600	600	600	600
Appropriations	22,029	23,143	22,557	21,764	20,824
Other	-	-	-	-	-
Total cash received	22,629	23,743	23,157	22,364	21,424
Cash used					
Employees	16,496	17,226	17,172	17,302	17,506
Suppliers	4,528	3,858	3,555	3,552	3,548
Other	-	-	-	-	-
Total cash used	21,024	21,084	20,727	20,854	21,054
Net cash from or (used by) operating activities	1,605	2,659	2,430	1,510	370
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(2,420)	(3,316)	(3,091)	(2,175)	(1,040)
Other	-	-	-	-	-
Total cash used	(2,420)	(3,316)	(3,091)	(2,175)	(1,040)
Net cash from or (used by) investing activities	(2,420)	(3,316)	(3,091)	(2,175)	(1,040)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Capital Injection	815	657	661	665	670
Other	-	-	-	-	-
Total cash received	815	657	661	665	670
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	815	657	661	665	670
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	84	84	84	84	84
Cash at the end of the reporting period	84	84	84	84	84

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual 2011-12 \$'000	Budget estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
CAPITAL APPROPRIATIONS					
Capital budget ¹	815	657	661	665	670
Departmental capital - special appropriation (Dept only)	-	-	-	-	-
Total capital appropriations	815	657	661	665	670
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	815	657	661	665	670
Other Items	-	-	-	-	-
Total Items	815	657	661	665	670
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	815	657	661	665	670
Funded internally from departmental resources ²	1,605	2,659	2,430	1,510	370
TOTAL	2,420	3,316	3,091	2,175	1,040

Prepared on Australian Accounting Standards basis.

¹ Appropriation (Parliamentary Departments) Bill (No. 1) 2012-13

² Includes the following sources of funding:

- current and prior year appropriation
- s31 relevant agency receipts