

## **Section 3: Explanatory tables and budgeted financial statements**

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2010–11 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, Special accounts and government Indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of administered funds between years**

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. Table 3.1.1 shows the movement of administered funds approved between years.

**Table 3.1.1: Movement of Administered Funds between years**

|  | 2009-10<br>\$'000 | 2010-11<br>\$'000 | 2011-12<br>\$'000 | 2012-13<br>\$'000 | 2013-14<br>\$'000 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Outcome 1:</b>  |                   |                   |                   |                   |                   |
| Program 1.4: Assistance and other compensation for veterans and dependants - Payments to ex-service organisations - Building Excellence in support and training program <sup>1</sup> | (920)             | 920               | -                 | -                 | -                 |
| <b>Outcome 3:</b>  |                   |                   |                   |                   |                   |
| Program 3.1 War Graves and Commemorations - Construction of an Australian memorial in Wellington, New Zealand <sup>2</sup>   | (4,796)           | 4,796             | -                 | -                 | -                 |
| Program 3.1 War Graves and Commemorations - Western Front ANZAC Trail <sup>3</sup>   | (600)             | 600               | -                 | -                 | -                 |
| Program 3.2 Gallipoli related Activities - Gallipoli Road and Associated Works <sup>4</sup>  | (3,900)           | 3,900             | -                 | -                 | -                 |
| <b>Total Movement of Administered Funds</b>  | <b>(10,216)</b>   | <b>10,216</b>     | -                 | -                 | -                 |

Figures displayed as a negative (-) represent a decrease in funds; a positive reflects an increase in funds.

1. Rephasing of \$0.920m was required to transfer 2009–10 unspent funding into the 2010–11 financial year. The 2009–10 underspend was a result of the Building Excellence in Support and Training (BEST) program being reviewed to ensure that the program was providing an efficient and a value for money outcome.
2. Rephasing of \$4.796m was required as a result of difficulty in finalising the preferred design of the commemorative park. The New Zealand Ministry of Culture and Heritage has now selected a preferred design and is seeking Ministerial endorsement.
3. The development of an Australian Interpretive Trail on the Western Front received Administered funding of \$0.996m in the 2009–10 Budget. It is expected that approximately \$0.396m will be expended in 2009–10, on a range of project initiatives. The remaining \$0.600m is required in 2010–11 to complete the project initiative.
4. Initial funding was made available for capital works and associated costs. The rephasing of \$3.9m is required in relation to engineering consultancy services for planning design and monitoring purposes.

### 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 FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by Department of Veterans' Affairs.

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

|   |         | Opening<br>balance<br><b>2010-11</b><br><i>2009-10</i> | Receipts<br><b>2010-11</b><br><i>2009-10</i> | Payments<br><b>2010-11</b><br><i>2009-10</i> | Adjustments<br><b>2010-11</b><br><i>2009-10</i> | Closing<br>balance<br><b>2010-11</b><br><i>2009-10</i> |
|---|---------|--|--|--|---|--|
|   | Outcome | \$'000   | \$'000                                       | \$'000                                       | \$'000  | \$'000   |
| Military Death Claim<br>Compensation Special<br>Account (A) | 1       | <b>67</b>  | <b>2,150</b>                                 | <b>2,145</b>                                 | -   | <b>72</b>  |
|   |         | 269  | 2,150  | 2,350  | (2)   | 67   |
| Defence Service Homes<br>Insurance Account (D)              | 1       | <b>64,490</b>  | <b>34,469</b>                                | <b>34,215</b>                                | -   | <b>64,744</b>  |
|   |         | 70,704   | 32,656                                       | 32,703                                       | (6,167)   | 64,490   |
| Australians at War<br>Special Account (A)                   | 3       | <b>142</b>   | <b>2</b>                                     | <b>1</b>                                     | -   | <b>143</b>   |
|   |         | 85   | 2  | 1  | 56  | 142  |
| Other Trust Moneys<br>Account (A)                           | 3       | <b>78</b>  | <b>71</b>                                    | <b>66</b>                                    | -   | <b>83</b>  |
|   |         | -  | 71   | 66   | 73  | 78   |
| <b>Total Special Accounts</b>                               |         |  |  |  |   |  |
| <b>2010-11 Budget estimate</b>                              |         | <b>64,777</b>  | <b>36,692</b>                                | <b>36,427</b>                                | -   | <b>65,042</b>  |
| <i>Total Special Accounts</i>                               |         |  |  |  |   |  |
| <i>2009-10 estimate actual</i>                              |         | <i>71,058</i>  | <i>34,879</i>                                | <i>35,120</i>                                | <i>(6,040)</i>                                  | <i>64,777</i>  |

(A) = Administered

(D) = Departmental

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in agency resourcing and financial statements**

There are differences between agency resourcing and the financial statements. These differences are caused by the new accounting treatment for the departmental capital budget (DCB), implemented under net cost of services through Operation Sunlight. Additionally the Department has received previous years' outputs where expenses have been incurred within the 2009-10 financial year and the related appropriation will be received in the 2010-11 financial year.

### **3.2.2 Analysis of budgeted financial statements**

The budgeted financial statements are shown at three levels and reflect the financial results of the three reporting entities that comprise DVA's departmental accounts: DVA amalgamated, DVA excluding DSHIS, and DSHIS.

#### **Departmental (amalgamated)**

The budgeted Department of Veterans' Affairs (DVA) and Defence Service Homes Insurance Scheme (DSHIS) financial statements form the basis of the financial statements that will appear in the organisations 2010-11 Annual Report, and input into the whole-of-government accounts. The budgeted financial statements are prepared on an accrual basis in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS) and the Finance Ministers Orders (FMO's).

#### **Departmental (DVA excluding DSHIS)**

##### **Budgeted departmental income statement**

The Department (excluding DSHIS) is budgeting for a breakeven operating result in 2010-11 and the forward estimates. Total revenue for the 2010-11 financial year is \$296.0 million and comprises of \$286.8 million of revenue from government, \$8.3 million of own-source income and resources received free of charge of \$0.9 million. A decrease of \$10.5 million from the 2009-10 financial year.

##### **Budgeted departmental balance sheet**

The Department's (excluding DSHIS) net asset (equity) position for the 2010-11 financial year is projected to be \$54.0 million, and represents an increase of \$21.6 million from the 2009-10 position (\$32.4 million). This increase in equity is mainly attributable to capital appropriations amounting to \$26.9 million.

Budgeted total assets of \$141.8 million in 2010-11 represent an increase of \$21.2 million from 2009-10 (\$120.6 million). This comprises of an increase in infrastructure, plant and equipment (\$12.7 million) and intangibles (\$11.3 million). These increases are offset by a decrease in land and buildings (\$2.4 million).

Budgeted liabilities of \$87.8 million in 2010-11 represent a slight decrease of \$0.4 million from 2009-10 (\$88.2 million) and are a result of a reduction in employee provisions (\$0.2 million) and other provisions and payables (\$0.2 million).

### **Departmental (DSHIS)**

#### **Budgeted departmental income statement**

Total revenue for the 2010-11 financial year is expected to be \$27.3 million and consists of \$27.1 million of own-source income and \$0.1 million of revenue from government, an increase of \$3.0 million from 2009-10. This increase is primarily driven from the sale of goods and services (premium revenue) which is expected to increase from \$20.0 million in 2009-10 to \$22.7 million in the 2010-11 financial year.

#### **Budgeted departmental balance sheet**

DSHIS's net asset position for 2010-11 is projected to be \$42.1 million, and remains stable from 2009-10.

Total liabilities are set to decrease from \$26.1 million in 2009-10 to \$25.9 million, a decrease of \$0.2 million. This decrease is offset by an decrease in total assets of \$0.2 million.

### **Administered statements**

#### **Budgeted revenue and expenses**

The Department will administer \$11.8 billion of expenses in the 2010-11 financial year, an increase of \$196.4 million from the estimated actual for 2009-10.

Key variances for the Department's expenses between the 2009-10 and 2010-11 financial years (reflecting the detailed breakdown of the administered appropriations by outcomes) are as follows:

- Personal benefits payments have increased by 1.1% to \$6.7 billion.
- Other goods and services (including health care payments) have increased by 2.5% to \$5.1 billion.

#### **Budgeted assets and liabilities**

Total administered assets are expected to decrease by \$97.6 million to \$1.6 billion and total administered liabilities are expected to decrease by \$109.0 million to \$2.8 billion in 2010-11 from the 2009-10 estimated actual.

The decrease of \$97.5 million in administered assets between 2009-10 and 2010-11 is due to an increase in appropriation receivable (\$180.0 million) and investments (\$7.2 million).

Total liabilities administered by DVA have decreased by \$109.0 million between 2009-10 and 2010-11, represented by an increase in provisions and payables (\$51.2 million) and a reduction in personal benefits (\$160.3 million).

### 3.2.3 Budgeted financial statements tables

**Table 3.2.1a: Departmental comprehensive income statement (amalgamated)  
(showing net cost of services)  
for the period ended 30 June**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>EXPENSE</b>  |  |   |  |  |  |
| Employee benefits   | 182,535                                  | 176,775                                 | 173,408                                  | 176,667                                  | 176,089                                  |
| Supplier expenses   | 115,500                                  | 126,268                                 | 124,410                                  | 123,537                                  | 128,126                                  |
| Depreciation and amortisation   | 18,643                                   | 21,047                                  | 27,606                                   | 26,430                                   | 26,430                                   |
| Insurance claims  | 18,465                                   | 19,384                                  | 19,500                                   | 19,500                                   | 19,500                                   |
| <b>Total expenses</b>   | <b>335,143</b>                           | <b>343,474</b>                          | <b>344,924</b>                           | <b>346,134</b>                           | <b>350,145</b>                           |
| <b>LESS:</b>  |  |   |  |  |  |
| <b>OWN-SOURCE INCOME</b>  |  |   |  |  |  |
| <b>Revenue</b>  |  |   |  |  |  |
| Sale of goods and rendering<br>of services  | 27,543                                   | 30,162                                  | 30,509                                   | 27,622                                   | 27,627                                   |
| Other revenue   | 4,100                                    | 4,350                                   | 4,350                                    | 4,350                                    | 4,350                                    |
| <b>Total revenue</b>  | <b>31,643</b>                            | <b>34,512</b>                           | <b>34,859</b>                            | <b>31,972</b>                            | <b>31,977</b>                            |
| <b>Gains</b>  |  |   |  |  |  |
| Resources received free of charge   | 903                                      | 963                                     | 980                                      | 980                                      | 980                                      |
| <b>Total gains</b>  | <b>903</b>                               | <b>963</b>                              | <b>980</b>                               | <b>980</b>                               | <b>980</b>                               |
| <b>Total own-source income</b>  | <b>32,546</b>                            | <b>35,475</b>                           | <b>35,839</b>                            | <b>32,952</b>                            | <b>32,957</b>                            |
| <b>Net cost of (contribution by) services</b>                                       | <b>302,597</b>                           | <b>307,999</b>                          | <b>309,085</b>                           | <b>313,182</b>                           | <b>317,188</b>                           |
| Revenue from Government   | 316,084                                  | 286,952                                 | 281,598                                  | 286,871                                  | 290,877                                  |
| <b>Surplus (Deficit) attributable<br/>to the Australian Government</b>              | <b>13,487</b>                            | <b>(21,047)</b>                         | <b>(27,487)</b>                          | <b>(26,311)</b>                          | <b>(26,311)</b>                          |
| <b>Total comprehensive income<br/>attributable to the<br/>Australian Government</b> | <b>13,487</b>                            | <b>(21,047)</b>                         | <b>(27,487)</b>                          | <b>(26,311)</b>                          | <b>(26,311)</b>                          |
| <b>Note: Reconciliation of operating result attributable to agency</b>              |  |   |  |  |  |
|   | 2009-10<br>\$'000                        | 2010-11<br>\$'000                       | 2011-12<br>\$'000                        | 2012-13<br>\$'000                        | 2013-14<br>\$'000                        |
| <b>Operating result attributable to the<br/>Australian Government</b>               | <b>13,487</b>                            | <b>(21,047)</b>                         | <b>(27,487)</b>                          | <b>(26,311)</b>                          | <b>(26,311)</b>                          |
| Plus non-appropriated expenses:<br>Depreciation and amortisation expenses           | -  | 21,047                                  | 27,606                                   | 26,430                                   | 26,430                                   |
| <b>Operating result attributable to<br/>agency</b>                                  | <b>13,487</b>                            | <b>-</b>                                | <b>119</b>                               | <b>119</b>                               | <b>119</b>                               |

Prepared on Australian Accounting Standards basis

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

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>ASSETS</b>                             |  |   |  |  |  |
| <b>Financial assets</b>                   |  |   |  |  |  |
| Cash and equivalents                      | 5,791                                    | 4,660                                   | 4,861                                    | 5,157                                    | 4,736                                    |
| Appropriation receivables                 | 33,141                                   | 33,588                                  | 33,688                                   | 33,688                                   | 33,688                                   |
| Investments                               | 62,218                                   | 62,218                                  | 62,218                                   | 62,218                                   | 62,218                                   |
| Other receivables                         | 7,864                                    | 7,864                                   | 7,864                                    | 7,864                                    | 7,864                                    |
| <b>Total financial assets</b>             | <b>109,014</b>                           | <b>108,330</b>                          | <b>108,631</b>                           | <b>108,927</b>                           | <b>108,506</b>                           |
| <b>Non-financial assets</b>               |  |   |  |  |  |
| Land and buildings                        | 11,753                                   | 9,342                                   | 7,382                                    | 5,601                                    | 3,820                                    |
| Infrastructure, plant and equipment       | 1,185                                    | 13,901                                  | 11,017                                   | 8,152                                    | 5,287                                    |
| Intangibles                               | 60,556                                   | 71,871                                  | 67,160                                   | 64,000                                   | 60,840                                   |
| Prepayments                               | 5,955                                    | 5,955                                   | 5,955                                    | 5,955                                    | 5,955                                    |
| <b>Total non-financial assets</b>         | <b>79,449</b>                            | <b>101,069</b>                          | <b>91,514</b>                            | <b>83,708</b>                            | <b>75,902</b>                            |
| <b>Total assets</b>                       | <b>188,463</b>                           | <b>209,399</b>                          | <b>200,145</b>                           | <b>192,635</b>                           | <b>184,408</b>                           |
| <b>LIABILITIES</b>                        |  |   |  |  |  |
| <b>Provisions and payables</b>            |  |   |  |  |  |
| Employees                                 | 70,214                                   | 70,011                                  | 70,166                                   | 70,308                                   | 70,378                                   |
| Suppliers                                 | 14,966                                   | 14,896                                  | 14,865                                   | 14,834                                   | 14,224                                   |
| Other provisions and payables             | 28,788                                   | 28,377                                  | 28,435                                   | 28,501                                   | 28,501                                   |
| <b>Total liabilities</b>                  | <b>113,968</b>                           | <b>113,284</b>                          | <b>113,466</b>                           | <b>113,643</b>                           | <b>113,103</b>                           |
| <b>Net assets</b>                         | <b>74,495</b>                            | <b>96,115</b>                           | <b>86,679</b>                            | <b>78,992</b>                            | <b>71,305</b>                            |
| <b>Equity*</b>                            |  |   |  |  |  |
| Contributed equity                        | 71,241                                   | 113,908                                 | 131,959                                  | 150,583                                  | 169,207                                  |
| Asset revaluation reserve                 | 437                                      | 437                                     | 437                                      | 437                                      | 437                                      |
| Retained surplus<br>(accumulated deficit) | 2,817                                    | (18,230)                                | (45,717)                                 | (72,028)                                 | (98,339)                                 |
| <b>Total equity</b>                       | <b>74,495</b>                            | <b>96,115</b>                           | <b>86,679</b>                            | <b>78,992</b>                            | <b>71,305</b>                            |

Prepared on Australian Accounting Standards basis

\* Equity is the residual interest in assets after deduction of liabilities.

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

|  | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Appropriations for outputs                                 | 301,904                                  | 286,505                                 | 281,498                                  | 286,871                                  | 290,877                                  |
| Sale of goods and services                                 | 27,543                                   | 30,162                                  | 30,509                                   | 27,622                                   | 27,627                                   |
| GST input credit receipts                                  | 11,530                                   | 11,332                                  | 10,973                                   | 13,336                                   | 13,336                                   |
| Other  | 4,100                                    | 4,350                                   | 4,350                                    | 4,350                                    | 4,350                                    |
| <b>Total cash received</b>                                 | <b>345,077</b>                           | <b>332,349</b>                          | <b>327,330</b>                           | <b>332,179</b>                           | <b>336,190</b>                           |
| <b>Cash used</b>   |  |   |  |  |  |
| Employees  | 181,755                                  | 177,012                                 | 173,273                                  | 176,540                                  | 176,032                                  |
| Suppliers  | 114,661                                  | 125,341                                 | 123,441                                  | 122,573                                  | 127,743                                  |
| GST payments to suppliers                                  | 11,530                                   | 11,332                                  | 10,973                                   | 13,336                                   | 13,336                                   |
| Other  | 18,906                                   | 19,795                                  | 19,442                                   | 19,434                                   | 19,500                                   |
| <b>Total cash used</b>                                     | <b>326,852</b>                           | <b>333,480</b>                          | <b>327,129</b>                           | <b>331,883</b>                           | <b>336,611</b>                           |
| <b>Net cash from or (used by)<br/>operating activities</b> | <b>18,225</b>                            | <b>(1,131)</b>                          | <b>201</b>                               | <b>296</b>                               | <b>(421)</b>                             |
| <b>INVESTING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash used</b>   |  |   |  |  |  |
| Purchase of property, plant<br>and equipment               | 24,289                                   | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| <b>Total cash used</b>                                     | <b>24,289</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net cash from or (used by)<br/>investing activities</b> | <b>(24,289)</b>                          | <b>(42,667)</b>                         | <b>(18,051)</b>                          | <b>(18,624)</b>                          | <b>(18,624)</b>                          |
| <b>FINANCING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Equity Injections  | 4,338                                    | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| <b>Total cash received</b>                                 | <b>4,338</b>                             | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net cash from or (used by)<br/>financing activities</b> | <b>4,338</b>                             | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net increase or (decrease)<br/>in cash held</b>         | <b>(1,726)</b>                           | <b>(1,131)</b>                          | <b>201</b>                               | <b>296</b>                               | <b>(421)</b>                             |
| Cash at the beginning of<br>the reporting period           | 7,517                                    | 5,791                                   | 4,660                                    | 4,861                                    | 5,157                                    |
| <b>Cash at the end of the<br/>reporting period</b>         | <b>5,791</b>                             | <b>4,660</b>                            | <b>4,861</b>                             | <b>5,157</b>                             | <b>4,736</b>                             |

Prepared on Australian Accounting Standards basis

**Table 3.2.1b: Departmental comprehensive income statement (DVA excluding DSHIS) (showing net cost of services) for the period ended 30 June**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>EXPENSE</b>  |  |   |  |  |  |
| Employee benefits   | 179,897                                  | 173,775                                 | 170,398                                  | 173,657                                  | 173,079                                  |
| Supplier expenses   | 111,653                                  | 122,237                                 | 120,379                                  | 119,506                                  | 124,095                                  |
| Depreciation and amortisation   | 18,643                                   | 21,047                                  | 27,606                                   | 26,430                                   | 26,430                                   |
| <b>Total expenses</b>   | <b>310,193</b>                           | <b>317,059</b>                          | <b>318,383</b>                           | <b>319,593</b>                           | <b>323,604</b>                           |
| <b>LESS:</b>  |  |   |  |  |  |
| <b>OWN-SOURCE INCOME</b>  |  |   |  |  |  |
| <b>Revenue</b>  |  |   |  |  |  |
| Sale of goods and rendering<br>of services  | 8,391                                    | 8,282                                   | 8,384                                    | 5,497                                    | 5,502                                    |
| <b>Total revenue</b>  | <b>8,391</b>                             | <b>8,282</b>                            | <b>8,384</b>                             | <b>5,497</b>                             | <b>5,502</b>                             |
| <b>Gains</b>  |  |   |  |  |  |
| Resources received free of charge   | 838                                      | 898                                     | 915                                      | 915                                      | 915                                      |
| <b>Total gains</b>  | <b>838</b>                               | <b>898</b>                              | <b>915</b>                               | <b>915</b>                               | <b>915</b>                               |
| <b>Total own-source income</b>  | <b>9,229</b>                             | <b>9,180</b>                            | <b>9,299</b>                             | <b>6,412</b>                             | <b>6,417</b>                             |
| <b>Net cost of (contribution by) services</b>                                       | <b>300,964</b>                           | <b>307,879</b>                          | <b>309,084</b>                           | <b>313,181</b>                           | <b>317,187</b>                           |
| Revenue from Government   | 315,964                                  | 286,832                                 | 281,478                                  | 286,751                                  | 290,757                                  |
| <b>Surplus (Deficit) attributable<br/>to the Australian Government</b>              | <b>15,000</b>                            | <b>(21,047)</b>                         | <b>(27,606)</b>                          | <b>(26,430)</b>                          | <b>(26,430)</b>                          |
| <b>Total comprehensive income<br/>attributable to the<br/>Australian Government</b> | <b>15,000</b>                            | <b>(21,047)</b>                         | <b>(27,606)</b>                          | <b>(26,430)</b>                          | <b>(26,430)</b>                          |
| <b>Note: Reconciliation of operating result attributable to agency</b>              |  |   |  |  |  |
|   | 2009-10<br>\$'000                        | 2010-11<br>\$'000                       | 2011-12<br>\$'000                        | 2012-13<br>\$'000                        | 2013-14<br>\$'000                        |
| <b>Operating result attributable to the<br/>Australian Government</b>               | <b>15,000</b>                            | <b>(21,047)</b>                         | <b>(27,606)</b>                          | <b>(26,430)</b>                          | <b>(26,430)</b>                          |
| Plus non-appropriated expenses:<br>Depreciation and amortisation expenses           | -  | 21,047                                  | 27,606                                   | 26,430                                   | 26,430                                   |
| <b>Operating result attributable to the<br/>agency</b>                              | <b>15,000</b>                            | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis

**Table 3.2.2b: Budgeted departmental balance sheet (DVA excluding DSHIS)  
as at 30 June**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>ASSETS</b>                             |  |   |  |  |  |
| <b>Financial assets</b>                   |  |   |  |  |  |
| Cash and equivalents                      | 5,340                                    | 4,458                                   | 4,238                                    | 4,070                                    | 3,561                                    |
| Appropriation receivables                 | 33,141                                   | 33,588                                  | 33,688                                   | 33,688                                   | 33,688                                   |
| Investments                               | -  | -                                       | -  | -  | -  |
| Other receivables                         | 4,242                                    | 4,242                                   | 4,242                                    | 4,242                                    | 4,242                                    |
| <b>Total financial assets</b>             | <b>42,723</b>                            | <b>42,288</b>                           | <b>42,168</b>                            | <b>42,000</b>                            | <b>41,491</b>                            |
| <b>Non-financial assets</b>               |  |   |  |  |  |
| Land and buildings                        | 11,753                                   | 9,342                                   | 7,382                                    | 5,601                                    | 3,820                                    |
| Infrastructure, plant and equipment       | 1,185                                    | 13,901                                  | 11,017                                   | 8,152                                    | 5,287                                    |
| Intangibles                               | 60,338                                   | 71,653                                  | 66,942                                   | 63,782                                   | 60,622                                   |
| Prepayments                               | 4,578                                    | 4,578                                   | 4,578                                    | 4,578                                    | 4,578                                    |
| <b>Total non-financial assets</b>         | <b>77,854</b>                            | <b>99,474</b>                           | <b>89,919</b>                            | <b>82,113</b>                            | <b>74,307</b>                            |
| <b>Total assets</b>                       | <b>120,577</b>                           | <b>141,762</b>                          | <b>132,087</b>                           | <b>124,113</b>                           | <b>115,798</b>                           |
| <b>LIABILITIES</b>                        |  |   |  |  |  |
| <b>Provisions and payables</b>            |  |   |  |  |  |
| Employees                                 | 70,214                                   | 70,011                                  | 70,166                                   | 70,308                                   | 70,378                                   |
| Suppliers                                 | 12,919                                   | 12,919                                  | 12,919                                   | 12,919                                   | 12,340                                   |
| Other provisions and payables             | 5,056                                    | 4,824                                   | 4,549                                    | 4,239                                    | 4,239                                    |
| <b>Total liabilities</b>                  | <b>88,189</b>                            | <b>87,754</b>                           | <b>87,634</b>                            | <b>87,466</b>                            | <b>86,957</b>                            |
| <b>Net assets</b>                         | <b>32,388</b>                            | <b>54,008</b>                           | <b>44,453</b>                            | <b>36,647</b>                            | <b>28,841</b>                            |
| <b>Equity*</b>                            |  |   |  |  |  |
| Contributed equity                        | 71,241                                   | 113,908                                 | 131,959                                  | 150,583                                  | 169,207                                  |
| Asset revaluation reserve                 | 437                                      | 437                                     | 437                                      | 437                                      | 437                                      |
| Retained surplus<br>(accumulated deficit) | (39,290)                                 | (60,337)                                | (87,943)                                 | (114,373)                                | (140,803)                                |
| <b>Total equity</b>                       | <b>32,388</b>                            | <b>54,008</b>                           | <b>44,453</b>                            | <b>36,647</b>                            | <b>28,841</b>                            |

Prepared on Australian Accounting Standards basis

\* Equity is the residual interest in assets after deduction of liabilities.

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

|  | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Appropriations for outputs                                 | 301,784                                  | 286,385                                 | 281,378                                  | 286,751                                  | 290,757                                  |
| Sale of goods and services                                 | 8,391                                    | 8,282                                   | 8,384                                    | 5,497                                    | 5,502                                    |
| GST input credit receipts                                  | 11,530                                   | 11,332                                  | 10,973                                   | 13,336                                   | 13,336                                   |
| Other  | -  | -                                       | -  | -  | -  |
| <b>Total cash received</b>                                 | <b>321,705</b>                           | <b>305,999</b>                          | <b>300,735</b>                           | <b>305,584</b>                           | <b>309,595</b>                           |
| <b>Cash used</b>   |  |   |  |  |  |
| Employees  | 179,117                                  | 174,012                                 | 170,263                                  | 173,530                                  | 173,022                                  |
| Suppliers  | 110,807                                  | 121,305                                 | 119,444                                  | 118,576                                  | 123,746                                  |
| GST payments to suppliers                                  | 11,530                                   | 11,332                                  | 10,973                                   | 13,336                                   | 13,336                                   |
| Other  | 158                                      | 232                                     | 275                                      | 310                                      | -  |
| <b>Total cash used</b>                                     | <b>301,612</b>                           | <b>306,881</b>                          | <b>300,955</b>                           | <b>305,752</b>                           | <b>310,104</b>                           |
| <b>Net cash from or (used by)<br/>operating activities</b> | <b>20,093</b>                            | <b>(882)</b>                            | <b>(220)</b>                             | <b>(168)</b>                             | <b>(509)</b>                             |
| <b>INVESTING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash used</b>   |  |   |  |  |  |
| Purchase of property, plant<br>and equipment               | 24,289                                   | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| <b>Total cash used</b>                                     | <b>24,289</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net cash from or (used by)<br/>investing activities</b> | <b>(24,289)</b>                          | <b>(42,667)</b>                         | <b>(18,051)</b>                          | <b>(18,624)</b>                          | <b>(18,624)</b>                          |
| <b>FINANCING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Equity injections  | 4,338                                    | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| <b>Total cash received</b>                                 | <b>4,338</b>                             | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net cash from or (used by)<br/>financing activities</b> | <b>4,338</b>                             | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Net increase or (decrease)<br/>in cash held</b>         | <b>142</b>                               | <b>(882)</b>                            | <b>(220)</b>                             | <b>(168)</b>                             | <b>(509)</b>                             |
| Cash at the beginning of<br>the reporting period           | 5,198                                    | 5,340                                   | 4,458                                    | 4,238                                    | 4,070                                    |
| <b>Cash at the end of the<br/>reporting period</b>         | <b>5,340</b>                             | <b>4,458</b>                            | <b>4,238</b>                             | <b>4,070</b>                             | <b>3,561</b>                             |

Prepared on Australian Accounting Standards basis

**Table 3.2.1c: Departmental comprehensive income statement (DSHIS) (showing net cost of services) for the period ended 30 June**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>EXPENSES</b>   |  |   |  |  |  |
| Employee benefits   | 2,638                                    | 3,000                                   | 3,010                                    | 3,010                                    | 3,010                                    |
| Supplier expenses   | 4,697                                    | 4,881                                   | 4,881                                    | 4,881                                    | 4,881                                    |
| Insurance claims  | 18,465                                   | 19,384                                  | 19,500                                   | 19,500                                   | 19,500                                   |
| <b>Total expenses</b>   | <b>25,800</b>                            | <b>27,265</b>                           | <b>27,391</b>                            | <b>27,391</b>                            | <b>27,391</b>                            |
| <b>LESS:</b>  |  |   |  |  |  |
| <b>OWN-SOURCE INCOME</b>  |  |   |  |  |  |
| <b>Revenue</b>  |  |   |  |  |  |
| Sale of goods and rendering<br>of services  | 20,002                                   | 22,730                                  | 22,975                                   | 22,975                                   | 22,975                                   |
| Other   | 4,100                                    | 4,350                                   | 4,350                                    | 4,350                                    | 4,350                                    |
| <b>Total revenue</b>  | <b>24,102</b>                            | <b>27,080</b>                           | <b>27,325</b>                            | <b>27,325</b>                            | <b>27,325</b>                            |
| <b>Gains</b>  |  |   |  |  |  |
| Resources received free of charge   | 65                                       | 65                                      | 65                                       | 65                                       | 65                                       |
| <b>Total gains</b>  | <b>65</b>                                | <b>65</b>                               | <b>65</b>                                | <b>65</b>                                | <b>65</b>                                |
| <b>Total own-source income</b>  | <b>24,167</b>                            | <b>27,145</b>                           | <b>27,390</b>                            | <b>27,390</b>                            | <b>27,390</b>                            |
| <b>Net cost of (contribution by) services</b>                                       | <b>1,633</b>                             | <b>120</b>                              | <b>1</b>                                 | <b>1</b>                                 | <b>1</b>                                 |
| Revenue from Government   | 120                                      | 120                                     | 120                                      | 120                                      | 120                                      |
| <b>Surplus (Deficit) attributable<br/>to the Australian Government</b>              | <b>(1,513)</b>                           | <b>-</b>                                | <b>119</b>                               | <b>119</b>                               | <b>119</b>                               |
| <b>Total comprehensive income<br/>attributable to the<br/>Australian Government</b> | <b>(1,513)</b>                           | <b>-</b>                                | <b>119</b>                               | <b>119</b>                               | <b>119</b>                               |
| <b>Note: Reconciliation of operating result attributable to agency</b>              |  |   |  |  |  |
|   | 2009-10<br>\$'000                        | 2010-11<br>\$'000                       | 2011-12<br>\$'000                        | 2012-13<br>\$'000                        | 2013-14<br>\$'000                        |
| <b>Operating result attributable to the<br/>Australian Government</b>               | <b>(1,513)</b>                           | <b>-</b>                                | <b>119</b>                               | <b>119</b>                               | <b>119</b>                               |
| Plus non-appropriated expenses:<br>Depreciation and amortisation expenses           | -  | -                                       | -  | -  | -  |
| <b>Operating result attributable to the<br/>agency</b>                              | <b>(1,513)</b>                           | <b>-</b>                                | <b>119</b>                               | <b>119</b>                               | <b>119</b>                               |

Prepared on Australian Accounting Standards basis

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

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>ASSETS</b>                             |  |   |  |  |  |
| <b>Financial assets</b>                   |  |   |  |  |  |
| Cash and equivalents                      | 451                                      | 202                                     | 623                                      | 1,087                                    | 1,175                                    |
| Appropriation receivables                 | -  | -                                       | -  | -  | -  |
| Investments                               | 62,218                                   | 62,218                                  | 62,218                                   | 62,218                                   | 62,218                                   |
| Other receivables                         | 3,979                                    | 3,979                                   | 3,979                                    | 3,979                                    | 3,979                                    |
| <b>Total financial assets</b>             | <b>66,648</b>                            | <b>66,399</b>                           | <b>66,820</b>                            | <b>67,284</b>                            | <b>67,372</b>                            |
| <b>Non-financial assets</b>               |  |   |  |  |  |
| Intangibles                               | 218                                      | 218                                     | 218                                      | 218                                      | 218                                      |
| Prepayments                               | 1,377                                    | 1,377                                   | 1,377                                    | 1,377                                    | 1,377                                    |
| <b>Total non-financial assets</b>         | <b>1,595</b>                             | <b>1,595</b>                            | <b>1,595</b>                             | <b>1,595</b>                             | <b>1,595</b>                             |
| <b>Total assets</b>                       | <b>68,243</b>                            | <b>67,994</b>                           | <b>68,415</b>                            | <b>68,879</b>                            | <b>68,967</b>                            |
| <b>LIABILITIES</b>                        |  |   |  |  |  |
| <b>Provisions and payables</b>            |  |   |  |  |  |
| Suppliers                                 | 2,404                                    | 2,334                                   | 2,303                                    | 2,272                                    | 2,241                                    |
| Other provisions and payables             | 23,732                                   | 23,553                                  | 23,886                                   | 24,262                                   | 24,262                                   |
| <b>Total liabilities</b>                  | <b>26,136</b>                            | <b>25,887</b>                           | <b>26,189</b>                            | <b>26,534</b>                            | <b>26,503</b>                            |
| <b>Net assets</b>                         | <b>42,107</b>                            | <b>42,107</b>                           | <b>42,226</b>                            | <b>42,345</b>                            | <b>42,464</b>                            |
| <b>Equity*</b>                            |  |   |  |  |  |
| Contributed equity                        | -  | -                                       | -  | -  | -  |
| Asset revaluation reserve                 | -  | -                                       | -  | -  | -  |
| Retained surplus<br>(accumulated deficit) | 42,107                                   | 42,107                                  | 42,226                                   | 42,345                                   | 42,464                                   |
| <b>Total equity</b>                       | <b>42,107</b>                            | <b>42,107</b>                           | <b>42,226</b>                            | <b>42,345</b>                            | <b>42,464</b>                            |

Prepared on Australian Accounting Standards basis

\* Equity is the residual interest in assets after deduction of liabilities.

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

|  | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Appropriations for outputs                                 | 120                                      | 120                                     | 120                                      | 120                                      | 120                                      |
| Sales of goods and services                                | 20,002                                   | 22,730                                  | 22,975                                   | 22,975                                   | 22,975                                   |
| Other  | 4,100                                    | 4,350                                   | 4,350                                    | 4,350                                    | 4,350                                    |
| <b>Total cash received</b>                                 | <b>24,222</b>                            | <b>27,200</b>                           | <b>27,445</b>                            | <b>27,445</b>                            | <b>27,445</b>                            |
| <b>Cash used</b>   |  |   |  |  |  |
| Employees  | 2,638                                    | 3,000                                   | 3,010                                    | 3,010                                    | 3,010                                    |
| Suppliers  | 4,704                                    | 4,886                                   | 4,847                                    | 4,847                                    | 4,847                                    |
| Other  | 18,748                                   | 19,563                                  | 19,167                                   | 19,124                                   | 19,500                                   |
| <b>Total cash used</b>                                     | <b>26,090</b>                            | <b>27,449</b>                           | <b>27,024</b>                            | <b>26,981</b>                            | <b>27,357</b>                            |
| <b>Net cash from or (used by)<br/>operating activities</b> | <b>(1,868)</b>                           | <b>(249)</b>                            | <b>421</b>                               | <b>464</b>                               | <b>88</b>                                |
| <b>INVESTING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash used</b>   |  |   |  |  |  |
| Purchase of property, plant<br>and equipment               | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>                                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Net cash from or (used by)<br/>investing activities</b> | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Net increase or (decrease)<br/>in cash held</b>         | <b>(1,868)</b>                           | <b>(249)</b>                            | <b>421</b>                               | <b>464</b>                               | <b>88</b>                                |
| Cash at the beginning of<br>the reporting period           | 2,319                                    | 451                                     | 202                                      | 623                                      | 1,087                                    |
| <b>Cash at the end of the<br/>reporting period</b>         | <b>451</b>                               | <b>202</b>                              | <b>623</b>                               | <b>1,087</b>                             | <b>1,175</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 2010</b>                        |                   |                           |                |                            |                 |
| Balance carried forward from previous period                    | 2,817             | 437                       | -              | 71,241                     | 74,495          |
| Adjustment for changes in accounting policies                   | -                 | -                         | -              | -                          | -               |
| <b>Adjusted opening balance</b>                                 | <b>2,817</b>      | <b>437</b>                | <b>-</b>       | <b>71,241</b>              | <b>74,495</b>   |
| <b>Comprehensive income</b>                                     |                   |                           |                |                            |                 |
| Comprehensive income recognised directly in equity:             |                   |                           |                |                            |                 |
| Gain/loss on revaluation of property                            | -                 | -                         | -              | -                          | -               |
| <b>Sub-total comprehensive income</b>                           | <b>-</b>          | <b>-</b>                  | <b>-</b>       | <b>-</b>                   | <b>-</b>        |
| Surplus (deficit) for the period                                | (21,047)          | -                         | -              | -                          | (21,047)        |
| <b>Total comprehensive income recognised directly in equity</b> | <b>(21,047)</b>   | <b>-</b>                  | <b>-</b>       | <b>-</b>                   | <b>(21,047)</b> |
| <b>Transactions with owners</b>                                 |                   |                           |                |                            |                 |
| <i>Distribution to owners</i>                                   | -                 | -                         | -              | -                          | -               |
| <i>Contribution by owners</i>                                   | -                 | -                         | -              | 42,667                     | 42,667          |
| <b>Sub-total transactions with owners</b>                       | <b>-</b>          | <b>-</b>                  | <b>-</b>       | <b>42,667</b>              | <b>42,667</b>   |
| Transfers between equity components                             | -                 | -                         | -              | -                          | -               |
| <b>Estimated closing balance as at 30 June 2011</b>             | <b>(18,230)</b>   | <b>437</b>                | <b>-</b>       | <b>113,908</b>             | <b>96,115</b>   |

Prepared on Australian Accounting Standards basis

**Table 3.2.5: Departmental capital budget statement**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>CAPITAL APPROPRIATIONS</b>   |  |   |  |  |  |
| Capital budget - Bill 1 (Departmental Capital Budget)                       | -  | 15,747                                  | 13,864                                   | 17,864                                   | 17,864                                   |
| Equity injections - Bill 2 <sup>1</sup>                                     | 4,338                                    | 26,920                                  | 4,187                                    | 760                                      | 760                                      |
| Previous years' outputs - Bill 2  | 16,347                                   | -                                       | -  | -  | -  |
| <b>Total capital appropriations</b>   | <b>20,685</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>Total new capital appropriations</b>                                     |  |   |  |  |  |
| <b>Represented by:</b>  |  |   |  |  |  |
| Purchase of non-financial assets  | 4,338                                    | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| Other items   | 16,347                                   | -                                       | -  | -  | -  |
| <b>Total items</b>  | <b>20,685</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                     |  |   |  |  |  |
| Funded by capital appropriations  | 4,338                                    | 26,920                                  | 4,187                                    | 760                                      | 760                                      |
| Funded by capital appropriations - Departmental Capital Budget <sup>2</sup> | -  | 15,747                                  | 13,864                                   | 17,864                                   | 17,864                                   |
| Funded internally from Departmental resources <sup>3</sup>                  | 19,951                                   | -                                       | -  | -  | -  |
| <b>TOTAL</b>  | <b>24,289</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |
| <b>RECONCILIATION OF CASH</b>   |  |   |  |  |  |
| <b>USED TO ACQUIRE ASSETS</b>   |  |   |  |  |  |
| <b>TO ASSET MOVEMENT TABLE</b>  |  |   |  |  |  |
| Total purchases   | 24,289                                   | 42,667                                  | 18,051                                   | 18,624                                   | 18,624                                   |
| less additions by finance lease   | -  | -                                       | -  | -  | -  |
| less additions by creditors / borrowings                                    | -  | -                                       | -  | -  | -  |
| plus borrowing / finance costs  | -  | -                                       | -  | -  | -  |
| plus Annual finance lease costs   | -  | -                                       | -  | -  | -  |
| less Gifted assets  | -  | -                                       | -  | -  | -  |
| less s32 / restructuring  | -  | -                                       | -  | -  | -  |
| <b>Total cash used to acquire assets</b>                                    | <b>24,289</b>                            | <b>42,667</b>                           | <b>18,051</b>                            | <b>18,624</b>                            | <b>18,624</b>                            |

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- Includes funding for ICT shared services (2010-11: \$21.7m; and 2011-12: \$1.8m), and rationalisation of application platforms (2010-11: \$4.0m; and 2011-12: \$0.7m).
- Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets.
- Includes the following sources of funding:
  - annual and prior year appropriations
  - internally developed assets
  - s. 31 relevant agency receipts
  - proceeds from the sale of assets.

**Table 3.2.6: Statement of asset movements (2010–11)**

|   | Land         | Buildings      | Other<br>infrastructure,<br>plant and<br>equipment | Intangibles     | Total           |
|---|--------------|----------------|--|-----------------|-----------------|
|   | \$'000       | \$'000         | \$'000   | \$'000          | \$'000          |
| <b>As at 1 July 2010</b>                                      |              |                |  |                 |                 |
| Gross book value  | 1,159        | 23,711         | 4,944  | 113,747         | 143,561         |
| Accumulated depreciation/amortisation<br>and impairment       | -            | (13,117)       | (3,759)  | (53,191)        | (70,067)        |
| <b>Opening net book balance</b>                               | <b>1,159</b> | <b>10,594</b>  | <b>1,185</b>                                       | <b>60,556</b>   | <b>73,494</b>   |
| <b>CAPITAL ASSET ADDITIONS</b>                                |              |                |  |                 |                 |
| <b>Estimated expenditure on<br/>new or replacement assets</b> |              |                |  |                 |                 |
| By purchase or internally developed                           | -            | 955            | 14,407   | 27,305          | 42,667          |
| By finance lease  | -            | -              | -  | -               | -               |
| By contribution/donation                                      | -            | -              | -  | -               | -               |
| By gift   | -            | -              | -  | -               | -               |
| <b>Total additions</b>  | <b>-</b>     | <b>955</b>     | <b>14,407</b>                                      | <b>27,305</b>   | <b>42,667</b>   |
| <b>Other movements</b>  |              |                |  |                 |                 |
| Assets held for sale or in a disposal<br>group held for sale  | -            | -              | -  | -               | -               |
| Depreciation/amortisation expense                             | -            | (3,366)        | (1,691)  | (15,990)        | (21,047)        |
| Disposals#  | -            | -              | -  | -               | -               |
| Other   | -            | -              | -  | -               | -               |
| <b>Total accumulated<br/>depreciation/amortisation</b>        | <b>-</b>     | <b>(3,366)</b> | <b>(1,691)</b>                                     | <b>(15,990)</b> | <b>(21,047)</b> |
| <b>As at 30 June 2011</b>                                     |              |                |  |                 |                 |
| Gross book value  | 1,159        | 24,666         | 19,351   | 141,052         | 186,228         |
| Accumulated depreciation/amortisation<br>and impairment       | -            | (16,483)       | (5,450)  | (69,181)        | (91,114)        |
| <b>Closing net book balance</b>                               | <b>1,159</b> | <b>8,183</b>   | <b>13,901</b>                                      | <b>71,871</b>   | <b>95,114</b>   |

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# Proceeds may be returned to the OPA.

**Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government for the period ended 30 June**

|  | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|--|--|---|--|--|--|
| <b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>         |  |   |  |  |  |
| <b>Revenue</b>   |  |   |  |  |  |
| <b>Non-taxation revenue</b>                                |  |   |  |  |  |
| Other sources of non-taxation revenue                      | 9,471                                    | 9,471                                   | 9,471                                    | 9,471                                    | 9,471                                    |
| <b>Total non-taxation</b>                                  | <b>9,471</b>                             | <b>9,471</b>                            | <b>9,471</b>                             | <b>9,471</b>                             | <b>9,471</b>                             |
| <b>Total revenues administered on behalf of government</b> | <b>9,471</b>                             | <b>9,471</b>                            | <b>9,471</b>                             | <b>9,471</b>                             | <b>9,471</b>                             |
| <b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>       |  |   |  |  |  |
| Grants   | 9,022                                    | 9,005                                   | 7,910                                    | 7,908                                    | 8,141                                    |
| Personal benefits  | 6,592,915                                | 6,663,179                               | 6,528,169                                | 6,408,987                                | 6,303,328                                |
| Payments to CAC Act bodies                                 | 31,407                                   | 30,858                                  | 30,485                                   | 30,265                                   | 30,376                                   |
| Other  | 5,020,204                                | 5,146,933                               | 5,224,899                                | 5,305,214                                | 5,398,497                                |
| <b>Total expenses administered on behalf of government</b> | <b>11,653,548</b>                        | <b>11,849,975</b>                       | <b>11,791,463</b>                        | <b>11,752,374</b>                        | <b>11,740,342</b>                        |

Prepared on Australian Accounting Standards basis

**Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government as at 30 June**

|   | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|---|--|---|--|--|--|
| <b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>            |  |   |  |  |  |
| <b>Financial assets</b>                                       |  |   |  |  |  |
| Cash and cash equivalents                                     | 310,208                                  | 25,391                                  | 25,391                                   | 25,391                                   | 25,391                                   |
| Appropriation receivables                                     | 168,236                                  | 348,290                                 | 527,993                                  | 565,597                                  | 610,772                                  |
| Other receivables   | 33,917                                   | 33,917                                  | 33,917                                   | 33,917                                   | 33,917                                   |
| Investments   | 1,149,125                                | 1,156,334                               | 1,163,543                                | 1,170,752                                | 1,177,961                                |
| <b>Total financial assets</b>                                 | <b>1,661,486</b>                         | <b>1,563,932</b>                        | <b>1,750,844</b>                         | <b>1,795,657</b>                         | <b>1,848,041</b>                         |
| <b>Non-financial assets</b>                                   |  |   |  |  |  |
| Other   | 5,519                                    | 5,519                                   | 5,519                                    | 5,519                                    | 5,519                                    |
| <b>Total non-financial assets</b>                             | <b>5,519</b>                             | <b>5,519</b>                            | <b>5,519</b>                             | <b>5,519</b>                             | <b>5,519</b>                             |
| <b>Total assets administered on behalf of government</b>      | <b>1,667,005</b>                         | <b>1,569,451</b>                        | <b>1,756,363</b>                         | <b>1,801,176</b>                         | <b>1,853,560</b>                         |
| <b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>       |  |   |  |  |  |
| <b>Provisions and payables</b>                                |  |   |  |  |  |
| Other provisions and payables                                 | 718,816                                  | 770,056                                 | 818,702                                  | 860,706                                  | 894,612                                  |
| Personal benefits   | 2,010,066                                | 1,849,781                               | 1,983,814                                | 2,115,567                                | 2,247,131                                |
| Other payables and accrued expenses                           | 146,729                                  | 146,729                                 | 146,729                                  | 146,729                                  | 146,729                                  |
| <b>Total provisions and payables</b>                          | <b>2,875,611</b>                         | <b>2,766,566</b>                        | <b>2,949,245</b>                         | <b>3,123,002</b>                         | <b>3,288,472</b>                         |
| <b>Total liabilities administered on behalf of government</b> | <b>2,875,611</b>                         | <b>2,766,566</b>                        | <b>2,949,245</b>                         | <b>3,123,002</b>                         | <b>3,288,472</b>                         |

Prepared on Australian Accounting Standards basis

**Table 3.2.9: Schedule of budgeted administered cash flows  
for the period ended 30 June**

|  | Estimated<br>actual<br>2009-10<br>\$'000 | Budget<br>estimate<br>2010-11<br>\$'000 | Forward<br>estimate<br>2011-12<br>\$'000 | Forward<br>estimate<br>2012-13<br>\$'000 | Forward<br>estimate<br>2013-14<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                      |  |   |  |  |  |
| <b>Cash received</b>   |  |   |  |  |  |
| GST input credit received  | 38,051                                   | 38,051                                  | 38,051                                   | 38,051                                   | 38,051                                   |
| Other  | 9,471                                    | 9,471                                   | 9,471                                    | 9,471                                    | 9,471                                    |
| <b>Total cash received</b>                                       | <b>47,522</b>                            | <b>47,522</b>                           | <b>47,522</b>                            | <b>47,522</b>                            | <b>47,522</b>                            |
| <b>Cash used</b>   |  |   |  |  |  |
| Personal benefits  | 6,476,923                                | 6,823,462                               | 6,394,138                                | 6,277,583                                | 6,172,113                                |
| Other  | 4,973,642                                | 5,083,204                               | 5,166,018                                | 5,244,688                                | 5,348,733                                |
| Grant payments   | 9,022                                    | 9,005                                   | 7,910                                    | 7,908                                    | 8,141                                    |
| GST payments to suppliers  | 38,051                                   | 38,051                                  | 38,051                                   | 38,051                                   | 38,051                                   |
| Payments to CAC Act bodies                                       | 31,407                                   | 30,858                                  | 30,485                                   | 30,265                                   | 30,376                                   |
| <b>Total cash used</b>   | <b>11,529,045</b>                        | <b>11,984,580</b>                       | <b>11,636,602</b>                        | <b>11,598,495</b>                        | <b>11,597,414</b>                        |
| <b>Net cash from or (used by)<br/>operating activities</b>       | <b>(11,481,523)</b>                      | <b>(11,937,058)</b>                     | <b>(11,589,080)</b>                      | <b>(11,550,973)</b>                      | <b>(11,549,892)</b>                      |
| <b>Net increase/(decrease)<br/>in cash held</b>                  | <b>(11,481,523)</b>                      | <b>(11,937,058)</b>                     | <b>(11,589,080)</b>                      | <b>(11,550,973)</b>                      | <b>(11,549,892)</b>                      |
| Cash and cash equivalents at<br>beginning of reporting<br>period | 305,051                                  | 310,208                                 | 25,391                                   | 25,391                                   | 25,391                                   |
| Cash from Official Public<br>Account                             | 11,494,551                               | 11,672,672                              | 11,607,101                               | 11,571,342                               | 11,559,349                               |
| Cash to Official Public<br>Account                               | (7,871)                                  | (20,431)                                | (18,021)                                 | (20,369)                                 | (9,457)                                  |
| <b>Cash and cash equivalents at<br/>end of reporting period</b>  | <b>310,208</b>                           | <b>25,391</b>                           | <b>25,391</b>                            | <b>25,391</b>                            | <b>25,391</b>                            |

Prepared on Australian Accounting Standards basis