

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 2013-14 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 and special accounts.

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 approved movement of administered funds between years.

Table 3.1.1: Movement of Administered Funds between years

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 3:					
Program 3.1 War Graves and Commemorations - Construction of an Australian Memorial in Wellington, New Zealand ¹	(3,139)	(479)	3,583	35	-
Program 3.1 War Graves and Commemorations - Australian Remembrance Trail Western Front ²	(1,623)	1,200	423	-	-
Program 3.1 War Graves and Commemorations - Contribution to the Vietnam Veterans' Education Centre, Washington ³	(480)	380	100	-	-
Program 3.1 War Graves and Commemorations - Albany Interpretive Centre ⁴	(1,750)	1,750	-	-	-
Program 3.1 War Graves and Commemorations - Managing Gallipoli Attendance ⁵	(1,300)	1,300	-	-	-
Total Movement of Administered Funds	(8,292)	4,151	4,106	35	-

DVA Budget Statements

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

1. Movement of funds for \$3.139 million in unspent administered funding to provide for extended timeframes in relation to the construction of an Australian Memorial in Wellington, New Zealand.
2. Movement of funds for \$1.623 million in unspent administered funding to provide for extended timeframes in relation to the development of an Australian Remembrance Trail on the Western Front.
3. Movement of funds for \$0.480 million in unspent administered funding to provide for extended timeframes in relation to the development of the Vietnam Veterans Education Centre, Washington.
4. Movement of funds for \$1.750 million in unspent administered funding to provide for extended deadlines for the development of the Albany Interpretive Centre.
5. Movement of funds for \$1.300 million in unspent administered funding to provide for extended deadlines for Managing Gallipoli Attendance.

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 balance 2013-14 <i>2012-13</i>	Receipts 2013-14 <i>2012-13</i>	Payments 2013-14 <i>2012-13</i>	Adjustments 2013-14 <i>2012-13</i>	Closing balance 2013-14 <i>2012-13</i>
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Military Death Claim	1	797	550	499	-	848
Compensation Special Account (A)		732	150	285	200	797
Defence Service Homes Insurance Account (D)	1	1,062	48,667	48,710	-	1,019
Australians at War Special Account (A)	3	207	5	1	-	211
Services for Other Entities and Trust Moneys Special Account (A)	3	99	55	20	-	134
Total Special Accounts		2,200	49,277	49,230	-	2,247
<i>Total Special Accounts</i>		<i>2,584</i>	<i>41,622</i>	<i>42,206</i>	<i>200</i>	<i>2,200</i>

(A) = Special Public Money, Administered

(D) = Departmental

3.1.3 Australian Government Indigenous Expenditure

The 2013-14 Australian Government Indigenous Statement is not applicable because Department of Veterans' Affairs has no indigenous specific expenses.

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 accounting treatment for the departmental capital budget (DCB) that was implemented under net cost of services through Operation Sunlight. Additionally the Department has received funding where expenses have been incurred within the 2012-13 financial year and the related appropriation will be received in the 2013-14 financial year.

3.2.2 Analysis of budgeted financial statements

The Strategic Financial Plan and the Capital Management Plan provide the framework for Department of Veterans' Affairs (DVA) planning and response to future budgets and financial sustainability.

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 Defence Service Homes Insurance Scheme (DSHIS), and DSHIS.

Departmental (amalgamated)

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation's 2012-13 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 (FMOs).

Departmental (DVA excluding DSHIS)

Budgeted departmental income statement

The Department (excluding DSHIS) is budgeting for a breakeven operating result before depreciation and amortisation expense in 2013-14 and the forward estimates. Total revenue for the 2013-14 financial year is \$300.1 million which represents an increase of \$4.7 million from the 2012-13 financial year. It comprises of \$289.1 million of revenue from government, \$10.2 million of own-source income and resources received free of charge of \$0.8 million.

Budgeted departmental balance sheet

The Department's (excluding DSHIS) net asset (equity) position for the 2013-14 financial year is projected to be \$61.8 million, and represents a decrease of \$2.4 million from the 2012-13 position \$64.2 million.

Budgeted total assets of \$159.7 million in 2013-14 represent a decrease of \$3.4 million from 2012-13 of \$163.1 million. This mainly comprises of a decrease in appropriation receivables of \$4.7 million and a increase in non-financial assets of \$1.0 million.

Budgeted liabilities of \$97.9 million in 2013-14 represent a decrease of \$1.1 million from 2012-13 of \$99.0 million and are primarily a result of a decrease in supplier payables of \$1.3 million.

Departmental (DSHIS)

Budgeted departmental income statement

DSHIS is budgeting for an operating surplus of \$3.6 million before depreciation and amortisation expense in 2013-14. Revenue for 2013-14 is expected to be \$37.2 million and consists of \$37.0 million of own-source income and \$0.1 million of revenue from government, an increase of \$4.6 million from 2012-13 of \$32.6 million. This increase is primarily driven by the sale of goods and services (premium revenue) which is expected to increase from \$28.0 million in 2012-13 to \$32.4 million in the 2013-14 financial year.

Budgeted departmental balance sheet

DSHIS's net asset position for 2013-14 is projected to be \$25.1 million, and increase over the forward years.

Budgeted liabilities for 2013-14 are expected to be \$32.5 million and reduce over the forward years.

Administered statements

Budgeted revenue and expenses

The Department will administer \$12.3 billion of administered funding in the 2013-14 financial year.

Budgeted assets and liabilities

Total administered assets are expected to remain stable at \$1.4 billion. Total administered liabilities are expected to increase by \$0.2 billion to \$6.0 billion in 2013-14 from the 2012-13 estimated actual of \$5.8 billion, represented by an increase in personal benefits of \$0.2 billion.

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 actual 2012-13 \$'000	estimate 2013-14 \$'000	estimate 2014-15 \$'000	estimate 2015-16 \$'000	estimate 2016-17 \$'000
EXPENSE					
Employee benefits	184,522	192,913	192,742	190,395	188,763
Supplier expenses	110,414	112,258	106,399	105,383	109,243
Depreciation and amortisation	25,630	26,822	27,257	27,257	27,257
Insurance claims	29,854	27,533	30,253	33,242	36,528
Total expenses	350,420	359,526	356,652	356,277	361,790
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	36,615	41,649	42,085	46,044	50,406
Other revenue	4,404	4,625	4,856	4,994	5,139
Total own-source revenue	41,019	46,274	46,941	51,038	55,545
Gains					
Resources received free of charge	805	805	805	805	805
Total gains	805	805	805	805	805
Total own-source income	41,824	47,079	47,746	51,843	56,350
Net cost of services	308,596	312,447	308,906	304,434	305,440
Revenue from Government	285,238	289,260	286,071	282,382	284,278
Surplus (Deficit) attributable to the Australian Government	(23,358)	(23,187)	(22,835)	(22,052)	(21,162)

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(23,358)	(23,187)	(22,835)	(22,052)	(21,162)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total Comprehensive Income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(23,358)	(23,187)	(22,835)	(22,052)	(21,162)
plus depreciation/amortisation expenses previously funded through revenue appropriations ¹	25,630	26,822	27,257	27,257	27,257
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	2,272	3,635	4,422	5,205	6,095

Prepared on Australian Accounting Standards basis

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

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

	Estimated actual 2012-13 \$'000	estimate 2013-14 \$'000	estimate 2014-15 \$'000	estimate 2015-16 \$'000	estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,155	2,319	2,876	2,978	3,198
Trade and other receivables	22,975	16,675	15,675	15,675	15,675
Appropriation receivables	21,122	16,422	15,822	15,822	15,822
Investments	43,895	42,995	44,595	44,195	44,295
Total financial assets	90,147	78,411	78,968	78,670	78,990
Non-financial assets					
Land and buildings	25,149	22,097	17,253	19,635	16,257
Infrastructure, plant and equipment	19,394	20,408	22,383	23,406	24,429
Intangibles - Computer Software	77,919	80,930	72,508	56,355	45,445
Other non-financial assets	14,791	15,061	15,061	15,061	15,061
Total non-financial assets	137,253	138,496	127,205	114,457	101,192
Total assets	227,400	216,907	206,173	193,127	180,182
LIABILITIES					
Payables					
Supplier payables	17,599	16,553	16,245	16,252	16,443
Other payables	23,034	16,678	16,678	14,178	14,178
Total Payables	40,633	33,231	32,923	30,430	30,621
Provisions					
Employee provisions	73,470	73,714	73,910	74,014	74,062
Other provisions	27,600	23,057	19,304	16,190	10,176
Total provisions	101,070	96,771	93,214	90,204	84,238
Total liabilities	141,703	130,002	126,137	120,634	114,859
Net assets	85,697	86,905	80,036	72,493	65,323
Equity					
Contributed equity	161,821	186,216	202,182	216,691	230,683
Asset revaluation reserve	9,049	9,049	9,049	9,049	9,049
Retained surplus					
(accumulated deficit)	(85,173)	(108,360)	(131,195)	(153,247)	(174,409)
Total equity	85,697	86,905	80,036	72,493	65,323

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	estimate 2013-14 \$'000	estimate 2014-15 \$'000	estimate 2015-16 \$'000	estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	287,974	293,960	286,671	282,383	284,290
Sale of goods and services	42,444	48,204	48,956	53,248	57,957
Net GST received	13,336	13,336	13,336	13,336	13,336
Other	2,603	8,733	5,370	3,013	3,164
Total cash received	346,357	364,233	354,333	351,980	358,747
Cash used					
Employees	188,373	192,919	192,707	191,985	190,364
Suppliers	110,087	112,064	105,240	102,349	106,050
Net GST paid	13,336	13,336	13,336	13,336	13,336
Other	36,700	43,250	40,893	44,608	48,677
Total cash used	348,496	361,569	352,176	352,278	358,427
Net cash from or (used by) operating activities	(2,139)	2,664	2,157	(298)	320
INVESTING ACTIVITIES					
Cash received					
Investments	4,851	900	-	400	-
Total cash received	4,851	900	-	400	-
Cash used					
Purchase of property, plant and equipment	24,858	27,795	15,966	14,509	13,992
Investments	-	-	1,600	-	100
Total cash used	24,858	27,795	17,566	14,509	14,092
Net cash from or (used by) investing activities	(20,007)	(26,895)	(17,566)	(14,109)	(14,092)
FINANCING ACTIVITIES					
Cash received					
Equity Injections	21,450	24,395	15,966	14,509	13,992
Total cash received	21,450	24,395	15,966	14,509	13,992
Net cash from or (used by) financing activities	21,450	24,395	15,966	14,509	13,992
Net increase or (decrease) in cash held	(696)	164	557	102	220
Cash and cash equivalents at the beginning of the reporting period	2,851	2,155	2,319	2,876	2,978
Cash and cash equivalents at the end of the reporting period	2,155	2,319	2,876	2,978	3,198

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 actual 2012-13 \$'000	estimate 2013-14 \$'000	estimate 2014-15 \$'000	estimate 2015-16 \$'000	estimate 2016-17 \$'000
EXPENSE					
Employee benefits	181,110	189,330	188,980	186,445	184,616
Supplier expenses	109,071	110,800	104,821	103,679	107,406
Depreciation and amortisation	25,555	26,747	27,182	27,182	27,182
Total expenses	315,736	326,877	320,984	317,306	319,203
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,585	10,240	7,101	7,112	7,113
Total own-source revenue	9,585	10,240	7,101	7,112	7,113
Gains					
Resources received free of charge	750	750	750	750	750
Total gains	750	750	750	750	750
Total own-source income	10,335	10,990	7,851	7,862	7,863
Net cost of (contribution by) services	305,401	315,887	313,133	309,444	311,340
Revenue from Government	285,118	289,140	285,951	282,262	284,158
Surplus (Deficit) attributable to the Australian Government	(20,283)	(26,747)	(27,182)	(27,182)	(27,182)

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(20,283)	(26,747)	(27,182)	(27,182)	(27,182)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total Comprehensive Income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(20,283)	(26,747)	(27,182)	(27,182)	(27,182)
plus depreciation/amortisation expenses previously funded through revenue appropriations ¹	25,555	26,747	27,182	27,182	27,182
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	5,272	-	-	-	-

Prepared on Australian Accounting Standards basis

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,093	1,300	1,788	1,899	2,138
Trade and other receivables	6,007	6,007	6,007	6,007	6,007
Appropriation receivables	21,122	16,422	15,822	15,822	15,822
Investments	-	-	-	-	-
Total financial assets	28,222	23,729	23,617	23,728	23,967
Non-financial assets					
Land and buildings	25,149	22,097	17,253	19,635	16,257
Infrastructure, plant and equipment	19,394	20,408	22,383	23,406	24,429
Intangibles - Computer Software	77,314	80,400	72,053	55,975	45,140
Other non-financial assets	13,061	13,061	13,061	13,061	13,061
Total non-financial assets	134,918	135,966	124,750	112,077	98,887
Total assets	163,140	159,695	148,367	135,805	122,854
LIABILITIES					
Payables					
Supplier payables	14,222	12,885	12,577	12,584	12,775
Other payables	5,178	5,178	5,178	5,178	5,178
Total payables	19,400	18,063	17,755	17,762	17,953
Provisions					
Employee provisions	73,470	73,714	73,910	74,014	74,062
Other provisions	6,106	6,106	6,106	6,106	6,106
Total provisions	79,576	79,820	80,016	80,120	80,168
Total liabilities	98,976	97,883	97,771	97,882	98,121
Net assets	64,164	61,812	50,596	37,923	24,733
Equity					
Contributed equity	161,821	186,216	202,182	216,691	230,683
Asset revaluation reserve	9,049	9,049	9,049	9,049	9,049
Retained surplus (accumulated deficit)	(106,706)	(133,453)	(160,635)	(187,817)	(214,999)
Total equity	64,164	61,812	50,596	37,923	24,733

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	287,854	293,840	286,551	282,263	284,170
Sale of goods and services	9,556	10,240	7,101	7,112	7,113
Net GST received	13,336	13,336	13,336	13,336	13,336
Total cash received	310,746	317,416	306,988	302,711	304,619
Cash used					
Employees	184,873	189,244	188,848	187,933	186,110
Suppliers	109,337	111,229	104,316	101,331	104,934
Net GST paid	13,336	13,336	13,336	13,336	13,336
Total cash used	307,546	313,809	306,500	302,600	304,380
Net cash from (used by) operating activities	3,200	3,607	488	111	239
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	24,858	27,795	15,966	14,509	13,992
Total cash used	24,858	27,795	15,966	14,509	13,992
Net cash from (used by) investing activities	(24,858)	(27,795)	(15,966)	(14,509)	(13,992)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	21,450	24,395	15,966	14,509	13,992
Total cash received	21,450	24,395	15,966	14,509	13,992
Net cash from (used by) financing activities	21,450	24,395	15,966	14,509	13,992
Net increase (decrease) in cash held	(208)	207	488	111	239
Cash and cash equivalents at the beginning of the reporting period	1,301	1,093	1,300	1,788	1,899
Cash and cash equivalents at the end of the reporting period	1,093	1,300	1,788	1,899	2,138

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	estimate 2013-14 \$'000	estimate 2014-15 \$'000	estimate 2015-16 \$'000	estimate 2016-17 \$'000
EXPENSES					
Employee benefits	3,412	3,583	3,762	3,950	4,147
Supplier expenses	2,293	2,408	2,528	2,654	2,787
Depreciation and amortisation	75	75	75	75	75
Insurance claims	29,854	27,533	30,253	33,242	36,528
Total expenses	35,634	33,599	36,618	39,921	43,537
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	27,980	32,359	35,934	39,882	44,243
Other	4,404	4,625	4,856	4,994	5,139
Total own-source revenue	32,384	36,984	40,790	44,876	49,382
Gains					
Resources received free of charge	55	55	55	55	55
Total gains	55	55	55	55	55
Total own-source income	32,439	37,039	40,845	44,931	49,437
Net cost of (contribution by) services	3,195	(3,440)	(4,227)	(5,010)	(5,900)
Revenue from Government	120	120	120	120	120
Surplus (Deficit) attributable to the Australian Government	(3,075)	3,560	4,347	5,130	6,020
Total comprehensive income (loss) attributable to the Australian Government	(3,075)	3,560	4,347	5,130	6,020

Prepared on Australian Accounting Standards basis

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Table 3.2.1c: Departmental comprehensive income statement (DSHIS) (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of Net Cash Appropriation Arrangements**

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total Comprehensive Income (loss)					
less depreciation/amortisation expenses previously funded through revenue appropriations	(3,075)	3,560	4,347	5,130	6,020
plus depreciation/amortisation expenses previously funded through revenue appropriations ¹	75	75	75	75	75
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(3,000)	3,635	4,422	5,205	6,095

Prepared on Australian Accounting Standards basis

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,062	1,019	1,088	1,079	1,060
Trade and other receivables	17,300	11,000	10,000	10,000	10,000
Appropriation receivables	-	-	-	-	-
Investments	43,895	42,995	44,595	44,195	44,295
Total financial assets	62,257	55,014	55,683	55,274	55,355
Non-financial assets					
Intangibles - Computer Software	605	530	455	380	305
Other non-financial assets	1,730	2,000	2,000	2,000	2,000
Total non-financial assets	2,335	2,530	2,455	2,380	2,305
Total assets	64,592	57,544	58,138	57,654	57,660
LIABILITIES					
Payables					
Supplier payables	3,709	4,000	4,000	4,000	4,000
Other payables	17,856	11,500	11,500	9,000	9,000
Total payables	21,565	15,500	15,500	13,000	13,000
Provisions					
Other provisions	21,494	16,951	13,198	10,084	4,070
Total provisions	21,494	16,951	13,198	10,084	4,070
Total liabilities	43,059	32,451	28,698	23,084	17,070
Net assets	21,533	25,093	29,440	34,570	40,590
Equity*					
Contributed equity	-	-	-	-	-
Asset revaluation reserve	-	-	-	-	-
Retained surplus (accumulated deficit)	21,533	25,093	29,440	34,570	40,590
Total equity	21,533	25,093	29,440	34,570	40,590

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sales of goods and services	33,838	38,914	42,805	47,086	51,794
Other	2,603	8,733	5,370	3,013	3,164
Total cash received	36,561	47,767	48,295	50,219	55,078
Cash used					
Employees	3,500	3,675	3,859	4,052	4,254
Suppliers	1,700	1,785	1,874	1,968	2,066
Other	36,700	43,250	40,893	44,608	48,677
Total cash used	41,900	48,710	46,626	50,628	54,997
Net cash from (used by) operating activities	(5,339)	(943)	1,669	(409)	81
INVESTING ACTIVITIES					
Cash received					
Investments realised	4,851	900	-	400	-
Total cash received	4,851	900	-	400	-
Cash used					
Investments	-	-	1,600	-	100
Total cash used	-	-	1,600	-	100
Net cash from (used by) investing activities	4,851	900	(1,600)	400	(100)
Net increase (decrease) in cash held	(488)	(43)	69	(9)	(19)
Cash and cash equivalents at the beginning of the reporting period	1,550	1,062	1,019	1,088	1,079
Cash and cash equivalents at the end of the reporting period	1,062	1,019	1,088	1,079	1,060

Prepared on Australian Accounting Standards basis

**Table 3.2.4: Departmental statement of changes in equity – summary of movement
(Budget year 2013-14)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2013				
Balance carried forward from previous period	(85,173)	9,049	161,821	85,697
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	(85,173)	9,049	161,821	85,697
Comprehensive income				
Surplus (deficit) for the period	(23,187)	-	-	(23,187)
Total comprehensive income	(23,187)	-	-	(23,187)
Transactions with owners				
Contribution by owners				
Equity injection - Bill 2	-	-	10,325	10,325
Capital Budget - Bill 1 (DCB)	-	-	14,070	14,070
Sub-total transactions with owners	-	-	24,395	24,395
Estimated closing balance				
as at 30 June 2014	(108,360)	9,049	186,216	86,905

Prepared on Australian Accounting Standards basis

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (Departmental Capital Budget)	14,154	14,070	13,642	13,749	13,992
Equity injections - Bill 2	7,296	10,325	2,324	760	-
Total new capital appropriations	21,450	24,395	15,966	14,509	13,992
Provided for:					
Purchase of non-financial assets	21,450	24,395	15,966	14,509	13,992
Total items	21,450	24,395	15,966	14,509	13,992
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	7,296	10,325	2,324	760	-
Funded by capital appropriations - Departmental Capital Budget ²	14,154	14,070	13,642	13,749	13,992
Funded internally from Departmental resources ³	3,408	3,400	-	-	-
TOTAL	24,858	27,795	15,966	14,509	13,992
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	24,858	27,795	15,966	14,509	13,992
Total cash used to acquire assets	24,858	27,795	15,966	14,509	13,992

Prepared on Australian Accounting Standards basis

1. Includes both current and prior Bill 2/4 appropriations and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets.
3. Includes the following sources of funding:
 - current and prior year Bill 1/3 appropriations (excluding amounts from the DCB).
 - internally developed assets
 - section 31 relevant agency receipts
 - proceeds from the sale of assets.

Table 3.2.6: Statement of asset movements (2013-14)

	Land	Buildings	Other infrastructure, plant and equipment	Intangibles - Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013					
Gross book value	1,352	38,375	30,870	162,947	233,544
Accumulated depreciation/ amortisation and impairment	-	(14,578)	(11,476)	(85,028)	(111,082)
Opening net book balance	1,352	23,797	19,394	77,919	122,462
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ¹	-	-	-	10,325	10,325
Appropriation ordinary annual services ²	-	2,531	1,275	13,664	17,470
Total additions	-	2,531	1,275	23,989	27,795
Other movements					
Depreciation/amortisation expense	-	(5,583)	(261)	(20,978)	(26,822)
Total other movements	-	(5,583)	(261)	(20,978)	(26,822)
As at 30 June 2014					
Gross book value	1,352	40,906	32,145	186,936	261,339
Accumulated depreciation/ amortisation and impairment	-	(20,161)	(11,737)	(106,006)	(137,904)
Closing net book balance	1,352	20,745	20,408	80,930	123,435

Prepared on Australian Accounting Standards basis

1. "Appropriation equity" refers to equity injections provided through Appropriation Bills (No.2) 2013-14.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No. 1) 2013-14 for DCBs or other operational expenses.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	5,908	6,110	4,719	6,086	6,201
Personal benefits	6,696,071	6,665,114	6,568,147	6,504,549	6,318,146
Payments to CAC Act bodies	39,353	49,330	39,914	40,529	40,717
Other	5,479,282	5,542,264	5,599,806	5,687,407	5,862,157
Total expenses administered on behalf of government	12,220,614	12,262,818	12,212,586	12,238,571	12,227,221
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other sources of non-taxation revenue	9,471	9,471	9,471	9,471	9,471
Total non-taxation revenue	9,471	9,471	9,471	9,471	9,471
Total own-source revenues administered on behalf of Government	9,471	9,471	9,471	9,471	9,471
Net Cost of (contribution by) services	12,211,143	12,253,347	12,203,115	12,229,100	12,217,750
Surplus (Deficit)	(12,211,143)	(12,253,347)	(12,203,115)	(12,229,100)	(12,217,750)
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 actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	62,679	62,679	62,679	62,679	62,679
Other receivables	68,449	68,449	68,449	68,449	68,449
Investments	1,236,736	1,262,001	1,274,538	1,281,943	1,289,479
Total financial assets	1,367,864	1,393,129	1,405,666	1,413,071	1,420,607
Non-financial assets					
Total assets administered on behalf of government	1,367,864	1,393,129	1,405,666	1,413,071	1,420,607
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions and payables					
Other provisions and payables	1,804,743	1,838,864	1,944,632	2,051,932	2,159,315
Personal benefits	3,823,107	4,002,481	4,195,842	4,419,305	4,625,253
Other payables and accrued expenses	124,626	124,631	124,630	124,630	124,630
Total provisions and payables	5,752,476	5,965,976	6,265,104	6,595,867	6,909,198
Total liabilities administered on behalf of the government	5,752,476	5,965,976	6,265,104	6,595,867	6,909,198

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	47,522	47,522	47,522	47,522	47,522
Cash used					
Personal benefits	6,467,132	6,485,740	6,374,786	6,281,086	6,112,198
Other	5,484,742	5,508,138	5,494,039	5,580,107	5,754,774
Grant payments	5,908	6,110	4,719	6,086	6,201
GST payments to suppliers	38,051	38,051	38,051	38,051	38,051
Payments to CAC Act bodies	39,353	49,330	39,914	40,529	40,717
Total cash used	12,035,186	12,087,369	11,951,509	11,945,859	11,951,941
Net cash from (used by)					
operating activities	(11,987,664)	(12,039,847)	(11,903,987)	(11,898,337)	(11,904,419)
INVESTING ACTIVITIES					
Cash used					
Payments to CAC Act Bodies	11,125	25,265	12,537	7,405	7,536
Net cash received – investing financial loans and advances	(11,125)	(25,265)	(12,537)	(7,405)	(7,536)
Net increase/decrease in cash held	(11,998,789)	(12,065,112)	(11,916,524)	(11,905,742)	(11,911,955)
Cash and cash equivalents at beginning of reporting period	62,679	62,679	62,679	62,679	62,679
Cash from Official Public Account	12,008,260	12,074,583	11,925,995	11,915,213	11,921,426
Cash to Official Public Account	(9,471)	(9,471)	(9,471)	(9,471)	(9,471)
Cash and cash equivalents at end of reporting period	62,679	62,679	62,679	62,679	62,679

Prepared on Australian Accounting Standards basis

