

Section 3: Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2009-10. 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 are subject to review by the Minister for Finance and Deregulation, and may be moved to a future period, in accordance with provisions in legislation. Table 3.1.1 shows the movement of administered funds approved since the 2008-09 Additional Estimates.

Table 3.1.1: Movement of Administered Funds Between Years

Movement of Funding Between Years	\$84.477m
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Of the 84.477 million of Administered funds moved between 2008-09 and forward years, \$45.0 million is being reprofiled within the Residential Care program group for the Zero Real Interest Loans initiative and \$7.015 million is being reprofiled to meet expected capital works payments. \$7.346 million is being reprofiled within the Rural Health Services program group for the Royal Flying Doctors Service to meet capital requirements.

Movements of Funding Between Years	\$'000
Chronic Disease - Early Detection and Prevention	2,000
Immunisation	5,731
Community Care	4,233
Residential Care	55,622
Rural Health Services	7,346
Chronic Disease - Treatment	3,000
Emergency Planning and Response	190
Surveillance	835
Sport and Recreation	5,520
Total	84,477

3.1.2 Special Accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

Table 3.1.2: Estimates of Special Account Cash Flows and Balances

Outcome		Opening	Appropriation		Other	Closing
		balance	Receipts	Receipts	Payments	balance
		2009-10	2009-10	2009-10	2009-10	2009-10
		2008-09	2008-09	2008-09	2008-09	2008-09
		\$'000	\$'000	\$'000	\$'000	\$'000
Australian Childhood Immunisation Register ^A	1	770 1,093	3,122 3,091	4,949 4,900	8,071 8,314	770 770
Health and Hospitals Fund Health Portfolio ^A	10	- -	- -	465,700 186,000	465,700 186,000	- -
Human Pituitary Hormones ^A	14	3,670 3,770	- -	- -	100 100	3,570 3,670
National Industrial Chemicals Notification and Assessment Scheme ^D	1	5,777 6,804	8,821 7,863	361 614	9,266 9,504	5,693 5,777
Office of Gene Technology Regulator ^D	1	5,370 5,258	225 240	8,028 7,919	8,240 8,047	5,383 5,370
Other Trust Moneys ^S	1	120 116	1,300 1,249	- -	1,296 1,245	124 120
Safety and Quality in Healthcare ^A	9	1,778 9,061	5,500 5,000	5,500 5,000	11,000 17,283	1,778 1,778
Services for Other Governments and Non Departmental Bodies ^S	Various	20,992 34,285	6,921 10,687	8,205 13,137	25,758 37,117	10,360 20,992
Sport and Recreation ^A	1	341 437	621 549	- -	645 645	317 341
Therapeutic Goods Administration ^D	1	31,790 35,488	99,651 94,242	1,651 2,502	102,232 100,442	30,860 31,790
Total special accounts						
2009-10 Estimate		70,608	126,161	494,394	632,308	58,855
<i>Total special accounts</i>						
<i>2008-09 estimate actual</i>		96,312	122,921	220,072	368,697	70,608

Notes: ^D Departmental. ^A Administered. ^S Special Public Money.

3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure

	Appropriations				Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000		
Department of Health and Ageing						
Outcome 1 - Population Health						
Programs 1.1, 1.3, 1.5						
Administered 2009-10	22,116	-	-	22,116	-	22,116
<i>Administered 2008-09</i>	15,902	-	-	15,902	-	15,902
Departmental 2009-10	2,115	-	-	2,115	-	2,115
<i>Departmental 2008-09</i>	988	-	-	988	-	988
Total Outcome 2009-10	24,231	-	-	24,231	-	24,231
<i>Total Outcome 2008-09</i>	16,891	-	-	16,891	-	16,891
Outcome 2 - Access to Pharmaceutical Services						
Program 2.2						
Administered 2009-10	-	-	45,931	45,931	-	45,931
<i>Administered 2008-09</i>	-	-	34,499	34,499	-	34,499
Departmental 2009-10	312	-	-	312	-	312
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	312	-	45,931	46,243	-	46,243
<i>Total outcome 2008-09</i>	-	-	34,499	34,499	-	34,499
Outcome 3 - Access to Medical Services						
Program 3.1, 3.2, 3.4						
Administered 2009-10	1,052	-	43,037	44,089	-	44,089
<i>Administered 2008-09</i>	754	-	31,787	32,541	-	32,541
Departmental 2009-10	-	-	-	-	-	0
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	1,052	-	43,037	44,089	-	44,089
<i>Total outcome 2008-09</i>	754	-	31,787	32,541	-	32,541
Outcome 4 - Aged Care and Population Ageing						
Program 4.4, 4.5, 4.8						
Administered 2009-10	128,024	-	-	128,024	-	128,024
<i>Administered 2008-09</i>	117,259	-	-	117,259	-	117,259
Departmental 2009-10	1,032	-	-	1,032	-	1,032
<i>Departmental 2008-09</i>	1,011	-	-	1,011	-	1,011
Total outcome 2009-10	129,056	-	-	129,056	-	129,056
<i>Total outcome 2008-09</i>	118,270	-	-	118,270	-	118,270
Outcome 5 - Primary Care						
Program 5.1, 5.2						
Administered 2009-10	18,808	-	-	18,808	-	18,808
<i>Administered 2008-09</i>	211	-	-	211	-	211
Departmental 2009-10	3,651	-	-	3,651	-	3,651
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	22,459	-	-	22,459	-	22,459
<i>Total outcome 2008-09</i>	211	-	-	211	-	211

Table 3.1.3: Australian Government Indigenous Expenditure (cont.)

	Appropriations				Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000		
Outcome 6 - Rural Health						
Program 6.1						
Administered 2009-10	1,397	-	-	1,397	-	1,397
<i>Administered 2008-09</i>	8,256	-	-	8,256	-	8,256
Departmental 2009-10	104	-	-	104	-	104
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	1,501	-	-	1,501	-	1,501
<i>Total outcome 2008-09</i>	8,256	-	-	8,256	-	8,256
Outcome 7 - Hearing Services						
Program 7.1						
Administered 2009-10	4,936	-	-	4,936	-	4,936
<i>Administered 2008-09</i>	5,369	-	-	5,369	-	5,369
Departmental 2009-10	-	-	-	-	-	0
<i>Departmental 2008-09</i>	100	-	-	100	-	100
Total outcome 2009-10	4,936	-	-	4,936	-	4,936
<i>Total outcome 2008-09</i>	5,469	-	-	5,469	-	5,469
Outcome 8 - Indigenous Health						
Program 8.1						
Administered 2009-10	614,330	-	-	614,330	-	614,330
<i>Administered 2008-09</i>	505,197	-	-	505,197	-	505,197
Departmental 2009-10	64,052	-	-	64,052	-	64,052
<i>Departmental 2008-09</i>	59,102	-	-	59,102	-	59,102
Total outcome 2009-10	678,382	-	-	678,382	-	678,382
<i>Total outcome 2008-09</i>	564,299	-	-	564,299	-	564,299
Outcome 10 - Private Health						
Program 10.1						
Administered 2009-10	2,765	-	-	2,765	-	2,765
<i>Administered 2008-09</i>	-	-	-	-	-	0
Departmental 2009-10	652	-	-	652	-	652
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	3,417	-	-	3,417	-	3,417
<i>Total outcome 2008-09</i>	-	-	-	-	-	0
Outcome 11 - Mental Health						
Program 11.1						
Administered 2009-10	466	-	-	466	-	466
<i>Administered 2008-09</i>	3,365	-	-	3,365	-	3,365
Departmental 2009-10	-	-	-	-	-	0
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	466	-	-	466	-	466
<i>Total outcome 2008-09</i>	3,365	-	-	3,365	-	3,365

Table 3.1.3: Australian Government Indigenous Expenditure (cont.)

	Appropriations				Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000		
Outcome 12 - Health Workforce Capacity						
Program 12.2						
Administered 2009-10	4,382	-	-	4,382	-	4,382
<i>Administered 2008-09</i>	-	-	-	-	-	0
Departmental 2009-10	671	-	-	671	-	671
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	5,053	-	-	5,053	-	5,053
<i>Total outcome 2008-09</i>	-	-	-	-	-	0
Outcome 13 - Acute Care						
Program 13.1, 13.3						
Administered 2009-10	960	-	-	960	-	960
<i>Administered 2008-09</i>	446	-	-	446	-	446
Departmental 2009-10	356	-	-	356	-	356
<i>Departmental 2008-09</i>	-	-	-	-	-	0
Total outcome 2009-10	1,316	-	-	1,316	-	1,316
<i>Total outcome 2008-09</i>	446	-	-	446	-	446
Outcome 14 - Biosecurity and Emergency Response						
Program 14.1						
Administered 2009-10	150	-	-	150	-	150
<i>Administered 2008-09</i>	346	-	-	346	-	346
Departmental 2009-10	276	-	-	276	-	276
<i>Departmental 2008-09</i>	133	-	-	133	-	133
Total outcome 2009-10	426	-	-	426	-	426
<i>Total outcome 2008-09</i>	478	-	-	478	-	478
Outcome 15 - Sport Performance and Participation						
Program 15.1						
Administered 2009-10	12,757	-	-	12,757	-	12,757
<i>Administered 2008-09</i>	12,507	-	-	12,507	-	12,507
Departmental 2009-10	-	-	-	-	-	-
<i>Departmental 2008-09</i>	986	-	-	986	-	986
Total outcome 2009-10	12,757	-	-	12,757	-	12,757
<i>Total outcome 2008-09</i>	13,493	-	-	13,493	-	13,493
Total administered 2009-10	812,142	-	88,968	901,111	-	901,111
<i>Total administered 2008-09</i>	670,264	-	66,287	735,899	-	735,899
Total departmental 2009-10	73,221	-	-	73,221	-	73,221
<i>Total departmental 2008-09</i>	62,320	-	-	62,320	-	62,320
Total AGIE 2009-10	885,364	-	88,968	974,332	-	974,332
<i>Total AGIE 2008-09</i>	<i>732,584</i>	-	<i>66,287</i>	<i>798,218</i>	-	<i>798,218</i>

3.2 Budgeted Financial Statements

3.2.1 Differences in Agency Resourcing and Financial Statements

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000
Departmental		
Losses as a result of the change in the long term bond rate on employee entitlements	10,541	-
Losses funded from prior year surpluses	1,918	1,200
Total Departmental	12,459	1,200
Administered		
Medical stockpile - Impairment of inventory	101,609	26,801
Zero real interest loans - concessional loan discount	8,358	41,319
Total Administered	109,967	68,120

3.2.2 Analysis of Budgeted Financial Statements

Departmental

The departmental budgeted financial statements include the Department of Health and Ageing, the Therapeutic Goods Administration, the Office of Gene Technology Regulator, and the National Industrial Chemicals Notification and Assessments Scheme.

Comprehensive Income Statement

The Department is expecting an operating deficit of \$12.459 million in 2008-09, \$1.200 million in 2009-10 and a break-even position in the remaining forward years. The 2008-09 and 2009-10 forecast operating deficits have been approved by the Minister for Finance and Deregulation. The majority of the 2008-09 operating loss is a result accounting for the change in the long term bond rate for the valuation of employee entitlements. Other losses are as a result of timing issues between revenues and the incurring of the expense.

Income

Revenues from sources other than Government are expected to increase steadily as a result of general price increases over the 2009-10 and forward years.

Appropriation revenues are in line with Government decisions. Measures for the 2009-10 Budget are reported in Table 1.2.

Expenses

With the exception of the additional expenses incurred for employee leave entitlements and cost recovery, losses discussed above, expenses are forecast to be generally consistent with income from Government and external sources.

Depreciation and amortisation charges are expected to increase in 2009-10 as a result of additional leasehold accommodation improvements.

Balance Sheet

The Department's cash and receivable balances will reduce in 2009-10 in order to support the Department's leasehold accommodation improvements.

Plant, equipment and computer software expenditure will be maintained in the Budget and forward years.

Other provisions and payables are expected to increase as a result of the Department's new accommodation lease incentive.

Cash Flow

Cash flows are consistent with projected income and expense, capital injections from Government and investments in property, plant and equipment.

Administered

Schedule of Budgeted Income and Expenses

Income

The revenue forecast for most items exhibit stable growth across the Budget and forward years.

The major sources of revenue include: receipt of the Private Health Insurance Administration Council Levy; the Medical Indemnity Run Off Cover Scheme; and Incurred But Not Reported Levy.

Subsidies

Subsidies are expected to increase by \$632 million (9.9 per cent) from 2008-09 to 2009-10. Forward year growth is expected to average around 6.3 per cent.

Grants

Grants are expected to decrease by \$11,643 million (69.1 per cent) from 2008-09 to 2009-10. This is due to grants to the States and Territories being paid by the Treasury under the *Federal Financial Relations Act 2009*. Forward year growth is expected to average around 2.4 per cent.

Personal Benefits

Personal benefits are expected to increase by \$2,122 million (8.1 per cent) from 2008-09 to 2009-10. This is due to the increase in Medicare and the Pharmaceutical Benefits Scheme. Forward year growth is expected to average around 3.6 per cent.

Schedule of Budgeted Assets and Liabilities

The Administered Balance Sheet primarily reports movements in liabilities, including accrued liabilities for unpaid amounts relating to: medical benefits; pharmaceutical benefits; and the private health insurance rebate at the end of the financial year. The Administered Balance Sheet also includes the National Medical Stockpile Inventories and zero real interest loans to residential aged care providers.

Schedule of Administered Capital Budget

The Department will receive \$41.2 million of additional capital funding in 2009-10 for the National Medical Stockpile.

3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1: Budgeted Departmental Comprehensive Income Statement
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EXPENSES					
Employee benefits	467,383	472,952	473,185	469,062	469,838
Supplier	216,928	209,319	205,115	201,464	201,166
Grants	-	-	-	-	-
Depreciation and amortisation	18,254	21,779	18,357	17,987	18,364
Write-down and impairment of assets	-	-	-	-	-
Losses from asset sales	-	-	-	-	-
Finance costs	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	702,565	704,050	696,657	688,513	689,368
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	114,675	122,748	127,786	131,776	135,936
Fees and fines	-	-	-	-	-
Interest	-	-	1,273	1,311	1,311
Other revenue	-	420	420	420	420
Total revenue	114,675	123,168	129,479	133,507	137,667
Gains					
Sale of assets	-	-	-	-	-
Other gains	1,005	966	965	965	965
Total gains	1,005	966	965	965	965
Total own-source income	115,680	124,134	130,444	134,472	138,632
Net cost of (contribution by) services	586,885	579,916	566,213	554,041	550,736
Appropriation revenue	574,426	578,716	566,213	554,041	550,736
Surplus (Deficit)	(12,459)	(1,200)	-	-	-
Surplus (Deficit) attributable to the Australian Government	(12,459)	(1,200)	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(12,459)	(1,200)	-	-	-
Total comprehensive income attributable to the Australian Government	(12,459)	(1,200)	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,782	3,027	3,243	3,243	3,243
Receivables	201,703	166,479	177,510	187,787	197,956
Total financial assets	206,485	169,506	180,753	191,030	201,199
Non-financial assets					
Land and buildings	49,300	91,184	83,390	75,841	68,292
Infrastructure, plant and equipment	5,624	5,520	6,035	6,546	7,010
Inventories	278	278	278	278	278
Intangibles	33,501	40,485	35,936	31,255	26,680
Other	4,248	4,248	4,248	4,248	4,248
Total non-financial assets	92,951	141,715	129,887	118,168	106,508
Total assets	299,436	311,221	310,640	309,198	307,707
LIABILITIES					
Payables					
Suppliers	68,542	66,440	66,440	66,440	66,440
Other payables	19,819	19,491	19,491	19,491	19,491
Total payables	88,361	85,931	85,931	85,931	85,931
Provisions					
Employees	118,935	119,387	119,848	119,925	120,002
Other provisions	4,231	12,784	11,072	9,449	7,842
Total provisions	123,166	132,171	130,920	129,374	127,844
Total liabilities	211,527	218,102	216,851	215,305	213,775
Net Assets	87,909	93,119	93,789	93,893	93,932
EQUITY					
Contributed equity	66,660	73,070	73,740	73,842	73,879
Reserves	11,535	11,535	11,535	11,535	11,535
Retained surpluses or accumulated deficits	9,714	8,514	8,514	8,516	8,518
Total equity	87,909	93,119	93,789	93,893	93,932
Current assets	211,011	174,032	185,279	195,556	205,725
Non-current assets	88,425	137,189	125,361	113,642	101,982
Current liabilities	183,509	181,441	181,809	181,871	181,933
Non-current liabilities	28,018	36,661	35,042	33,434	31,842

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted Departmental Statement of Cash Flows
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	118,829	119,147	127,072	130,751	135,012
Appropriations	591,685	617,437	556,316	545,209	541,911
Interest	-	-	1,273	1,311	1,311
Net GST received	21,853	20,170	20,074	20,416	20,769
Other cash received	-	-	-	-	-
Total cash received	732,367	756,754	704,735	697,687	699,003
Cash used					
Employees	460,330	472,500	472,724	468,985	469,761
Suppliers	218,531	201,704	205,862	202,120	201,806
Net GST paid	21,853	20,170	20,074	20,416	20,769
Other cash used	-	-	-	-	-
Total cash used	700,714	694,374	698,660	691,521	692,336
Net cash from (or used by) operating activities	31,653	62,380	6,075	6,166	6,667
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	36,139	70,545	6,529	6,268	6,704
Total cash used	36,139	70,545	6,529	6,268	6,704
Net cash from (or used by) investing activities	(36,139)	(70,545)	(6,529)	(6,268)	(6,704)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	5,336	6,410	670	102	37
Total cash received	5,336	6,410	670	102	37
Cash used					
Repayments of debt (including finance lease principal)	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) financing activities	5,336	6,410	670	102	37
Net increase (or decrease) in cash held	850	(1,755)	216	-	-
Cash at the beginning of the reporting period	3,932	4,782	3,027	3,243	3,243
Cash at the end of the reporting period	4,782	3,027	3,243	3,243	3,243

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental Statement of Changes in Equity – Summary of Movement
(Budget year 2009-10)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2009	9,714	11,535	-	66,660	87,909
Net operating result	(1,200)	-	-	-	(1,200)
Appropriation (equity injection)	-	-	-	6,410	6,410
Estimated closing balance as at 30 June 2010	8,514	11,535	-	73,070	93,119

Table 3.2.5: Capital Budget Statement – Departmental

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	5,336	6,410	670	102	37
Appropriation of previous year accrued revenue	-	3,236	-	-	-
Total capital appropriations	5,336	9,646	670	102	37
Represented by					
Purchase of non-financial assets	5,336	6,410	670	102	37
Other	-	3,236	-	-	-
Total represented by	5,336	9,646	670	102	37
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	5,336	6,410	670	102	37
Funded internally from Departmental resources*	30,803	64,135	5,859	6,166	6,667
Assets received due to restructure (FMA s32)	-	-	-	-	-
Total acquisitions of non-financial assets	36,139	70,545	6,529	6,268	6,704

Note: * Includes the following sources of funding:

- annual and prior year appropriations;
- donations and contributions;
- gifts;
- finance leases;
- internally developed assets;
- s31 relevant agency receipts; and
- proceeds from the sale of assets.

Table 3.2.6: Statement of Asset Movements – Departmental

	Land	Buildings	Other Infrastructure, Plant & Equipment	Intangibles	Other Non- financial Assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
as at 1 July 2009						
Gross book value	-	58,374	7,586	85,589	4,526	156,075
Accumulated depreciation/amortisation	-	9,075	1,962	52,089	-	63,126
Opening net book balance	-	49,299	5,624	33,500	4,526	92,949
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
by purchase or internally developed	-	51,512	1,201	17,832	-	70,545
by finance lease	-	-	-	-	-	-
by contribution/donation	-	-	-	-	-	-
by gift	-	-	-	-	-	-
Sub-total	-	51,512	1,201	17,832	-	70,545
Other Movements						
Depreciation/amortisation expense	-	9,627	1,305	10,847	-	21,779
Disposals [#]	-	-	-	-	-	-
Other	-	-	-	-	-	-
as at 30 June 2010						
Gross book value	-	109,886	8,787	103,421	4,526	226,620
Accumulated depreciation/amortisation	-	18,702	3,267	62,936	-	84,905
Closing net book balance	-	91,184	5,520	40,485	4,526	141,715

Note: [#] Proceeds may be returned to the Official Public Account.

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on behalf of Government (for the period ended 30 June)

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Other taxes, fees and fines	25,475	26,036	26,036	26,036	26,036
Total taxation	25,475	26,036	26,036	26,036	26,036
Non-taxation					
Interest	323	8,167	11,988	18,669	18,883
Other sources of non-taxation revenues	353,032	403,861	427,009	437,443	462,424
Total non-taxation	353,355	412,028	438,997	456,112	481,307
Total revenues administered on behalf of Government	378,830	438,064	465,033	482,148	507,343
Gains					
Other gains	80,000	-	-	-	-
Total gains administered on behalf of Government	80,000	-	-	-	-
Total income administered administered on behalf of Government	458,830	438,064	465,033	482,148	507,343
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employees	-	-	-	-	-
Suppliers	84,917	75,467	67,641	65,496	65,658
Depreciation and amortisation	-	-	-	-	-
Grants	16,855,615	5,212,564	5,603,933	5,640,693	5,588,901
Subsidies	6,411,832	7,044,241	7,621,782	8,128,477	8,468,341
Personal benefits	26,267,196	28,389,323	28,799,049	30,303,142	31,607,657
Write down and impairment of assets	101,609	26,801	29,004	66,572	66,572
Concessional Loan Discount	8,358	41,319	22,144	22,967	-
Total expenses administered on behalf of Government	49,729,527	40,789,715	42,143,553	44,227,347	45,797,129

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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	70,401	70,401	70,401	70,401	70,401
Receivables	139,777	234,931	289,744	332,350	319,580
Investments	257,851	259,761	260,061	260,061	260,061
Total financial assets	468,029	565,093	620,206	662,812	650,042
Non-financial assets					
Land and Buildings	27,869	27,869	27,869	27,869	27,869
Infrastrure, Plant and Equipment	4,467	4,467	4,467	4,467	4,467
Inventories	262,591	276,986	247,982	181,410	114,838
Total non-financial assets	294,927	309,322	280,318	213,746	147,174
Total assets administered on behalf of Government	762,956	874,415	900,524	876,558	797,216
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Interest bearing liabilities					
Loans	26,609	26,609	26,609	26,609	26,609
Total interest bearing liabilities	26,609	26,609	26,609	26,609	26,609
Provisions					
Employees	4,153	4,153	4,153	4,153	4,153
Total provisions	4,153	4,153	4,153	4,153	4,153
Payables					
Suppliers	201	201	201	201	201
Subsidies	41,321	40,035	38,749	37,463	36,177
Personal benefits payable	1,885,118	2,058,998	2,242,956	2,424,210	2,613,598
Grants	750,264	806,628	876,718	942,719	1,013,598
Other payables	1,980	1,980	1,980	1,980	1,980
Total payables	2,678,884	2,907,842	3,160,604	3,406,573	3,665,554
Total liabilities administered on behalf of Government	2,709,646	2,938,604	3,191,366	3,437,335	3,696,316

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	25,475	26,036	26,036	26,036	26,036
Interest	323	1,425	4,843	5,405	6,156
Grants	186,000	465,700	847,500	813,200	643,000
Net GST received	262,014	270,298	280,985	292,018	289,186
Other	343,061	393,875	422,080	432,928	457,921
Total cash received	816,873	1,157,334	1,581,444	1,569,587	1,422,299
Cash used					
Employees	-	-	-	-	-
Grant payments	16,850,003	5,156,208	5,533,494	5,574,692	5,518,022
Subsidies paid	6,413,118	7,045,527	7,623,068	8,129,763	8,469,627
Personal benefits	26,137,752	28,216,755	28,615,430	30,121,888	31,418,269
Suppliers	192,151	116,663	67,641	65,496	65,658
Cash to the Official Public Account	368,721	421,375	462,938	491,437	519,975
Net GST paid	262,014	270,298	280,985	292,018	289,186
Total cash used	50,223,759	41,226,826	42,583,556	44,675,294	46,280,737
Net cash from (or used by) operating activities	(49,406,886)	(40,069,492)	(41,002,112)	(43,105,707)	(44,858,438)
INVESTING ACTIVITIES					
Cash Received					
Other	-	177	10,117	27,206	30,000
Total cash received	-	177	10,117	27,206	30,000
Cash used					
Other	30,194	120,510	75,300	75,000	-
Total cash used	30,194	120,510	75,300	75,000	-
Net cash from (or used by) investing activities	(30,194)	(120,333)	(65,183)	(47,794)	30,000
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	107,234	41,196	-	-	-
Other	359	289	1,198	2,734	-
Total cash received	107,593	41,485	1,198	2,734	-

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows
(for the period ended 30 June) (cont.)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
Cash used					
Other	359	289	1,198	2,734	-
Total cash used	359	289	1,198	2,734	-
Net cash from (or used by) financing activities	107,234	41,196	-	-	-
Net increase (or decrease) in cash held	(49,329,846)	(40,148,629)	(41,067,295)	(43,153,501)	(44,828,438)
Cash at beginning of reporting period	70,401	70,401	70,401	70,401	70,401
Cash from Official Public Account for:					
- appropriations	49,329,846	40,148,629	41,067,295	43,153,501	44,828,438
- special accounts	-	-	-	-	-
Cash at end of reporting period	70,401	70,401	70,401	70,401	70,401

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
CAPITAL APPROPRIATIONS					
Administered assets	-	107,234	41,196	-	-
Total loans	-	-	-	-	-
Special appropriations	-	-	-	-	-
Total capital appropriations	-	107,234	41,196	-	-
Represented by:					
Purchase of non-financial assets	-	107,234	41,196	-	-
Other	-	-	-	-	-
Total represented by	-	107,234	41,196	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	107,234	41,196	-	-
Funded internally from Departmental resources*	-	-	-	-	-
Assets received due to restructure (FMA s32)	-	-	-	-	-
Total acquisition of of non-financial assets	-	107,234	41,196	-	-

Note: * Includes the following sources of funding:

- annual and prior year appropriations;
- donations and contributions;
- gifts;
- finance leases;
- internally developed assets;
- s31 relevant agency receipts; and
- proceeds from the sale of assets.

Table 3.2.11: Schedule of Asset Movements – Administered

	Land	Buildings	Other Infrastructure, Plant & Equipment	Other Non- financial Assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
as at 1 July 2009					
Gross book value	1,020	27,770	4,887	262,591	296,268
Accumulated depreciation/amortisation	-	921	420	-	1,341
Opening net book balance	1,020	26,849	4,467	262,591	294,927
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
by purchase or internally developed	-	-	-	41,196	41,196
by finance lease	-	-	-	-	-
by contribution/donation	-	-	-	-	-
by gift	-	-	-	-	-
Sub-total	-	-	-	41,196	41,196
Other Movements					
Depreciation/amortisation expense	-	-	-	-	-
Disposals [#]	-	-	-	-	-
Other	-	-	-	26,801	26,801
as at 30 June 2010					
Gross book value	1,020	27,770	4,887	276,986	310,663
Accumulated depreciation/amortisation	-	921	420	-	1,341
Closing net book balance	1,020	26,849	4,467	276,986	309,322

Note: [#] Proceeds may be returned to the Official Public Account.

3.2.4 Notes to the Financial Statements

The Budgeted Financial Statements for the Department are prepared for the Budget year, previous year and three forward years.

Departmental Financial Statements

Budgeted Departmental Income Statement (for the period ended 30 June)

This statement provides a picture of the expected financial results for the Department by identifying full accrual expenses and revenues.

Budgeted Departmental Balance Sheet (as at 30 June)

The statement shows the financial position of the Department. It enables decision-makers to track the management of the Department's assets and liabilities.

Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

Budgeted cash flows as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by characterising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2009-2010)

This table shows the movements in equity during the Budget year.

Schedule of Administered Activity

Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

The schedule identifies the revenues and expenses administered by the Department on behalf of the Government.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

The schedule shows the assets and liabilities administered by the Department on behalf of the Government.

Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

The schedule shows the cash flows administered by the Department on behalf of the Government.

