

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between the agency and outcome resource statements, movements in administered funds, special accounts and government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The Agency Resource Statement (Table 1.1) details the total available appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities, generally depreciation and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental output level is the expected carry-forward amount of resources for the 2009–10 Budget year, including amounts related to meeting future obligations to maintain the agency’s asset base and to meet employee entitlement liabilities.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	\$'000
<b>Total available departmental operating appropriation (outputs)</b>	1,362,274
Less estimated payments in 2008-09	1,241,643
<b>Estimated departmental outputs carry-forward and available for 2009–10</b>	<b>120,631</b>

#### 3.1.2 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 3.1.2 shows the movement of administered funds approved since the 2007–08 Additional Estimates.

**Table 3.1.2: Movement of administered funds between years**

	\$'000
Movements of funding between 2007–08 and 2008–09	
Grants for Community Relations	275
National Action Plan to Build Social Cohesion, Harmony and Security – Community Engagement	50
Movements of funding between 2007–08 and 2009–10	
Parliament of the World's Religions 2009 – Contribution	700

Movement of funds between 2007–08 and 2008–09 includes:

- *Grants for Community Relations.* Movement of \$0.275 million is required because it is expected that 13% of the 2007–08 contracted payments will not be expensed by the end of 2007–08 due to delays in receiving satisfactory reports from the community organisations.
- *National Action Plan to Build Social Cohesion, Harmony and Security – Community Engagement.* Movement of \$0.050 million is required, as it is expected that 10% of the 2007–08 contracted payments will not be expensed by the end of 2007–08 due to a minor delay in commencing projects.

Movement of funds between 2007–08 and 2009–10 includes:

- *Parliament of the World's Religions 2009 – Contribution.* Movement of \$0.700 million is required. The original measure of \$2.000 million was announced in the 2007–08 Budget to assist the Melbourne Convention and Visitors Bureau to host the event in December 2009. DIAC expects that \$1.300 million will be committed by the end of 2007–08, and the remaining \$0.700 million in 2009–10.

### 3.1.3 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 3.1.3 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Immigration and Citizenship.

**Table 3.1.3: Estimates of Special Account cash flows and balances**

		Opening balance <b>2008-09</b> 2007-08	Receipts <b>2008-09</b> 2007-08	Payments <b>2008-09</b> 2007-08	Adjustments <b>2008-09</b> 2007-08	Closing balance <b>2008-09</b> 2007-08
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Population, Multicultural and Immigration Research Program Account – s. 20 FMA Act	1	<b>43</b> 63	<b>100</b> 100	<b>100</b> 120	- -	<b>43</b> 43
Other Trust Monies Account – s. 20 FMA Act	1	<b>54,851</b> 54,851	<b>119,618</b> 119,618	<b>119,618</b> 119,618	- -	<b>54,851</b> 54,851
Services for other governments and non-departmental bodies – s. 20 FMA Act	1,2	- -	- -	- -	- -	- -
<b>Total special accounts 2008-09 Budget estimate</b>		<b>54,894</b>	<b>119,718</b>	<b>119,718</b>	-	<b>54,894</b>
<i>Total special accounts 2007-08 estimate actual</i>		<i>54,914</i>	<i>119,718</i>	<i>119,738</i>	-	<i>54,894</i>

The purposes of the Australian Population, Multicultural and Immigration Research Program account are:

- a) to conduct research into migration, migration settlement, multicultural affairs and population trends, in accordance with approval from the responsible Minister in consultation with relevant state and territory ministers
- b) to repay to an original payer amounts credited to the Special Account and residual after any necessary payments made for a purpose mentioned in paragraph (a)
- c) to conduct activities that are incidental to a purpose mentioned in paragraphs (a) or (b)
- d) to reduce the balance of the Special Account (and therefore, the available appropriation for the Account) without making a real or notional payment
- e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

The purpose of the Other Trust Monies account is to record expenditure of monies temporarily held in trust or otherwise for the benefit of a person other than the Commonwealth (for example, visitor visa bond receipts and refunds).

#### **3.1.4 Australian Government Indigenous Expenditure**

The Department has no 2008-09 Australian Government Indigenous expenditure to report.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

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

There are no significant differences between the resource information presented in the Budget Papers and Portfolio Budget Statements as a result of differences between Australian Accounting Standards (AAS) and Government Finance Statistics (GFS).

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

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

The budgeted departmental income statement provides a picture of the expected final results for the Department by identifying full accrual expenses and revenue. In 2008-09, the Department will receive a departmental appropriation of \$1,185.0 million, a net decrease of \$54.8 million from 2008-09 estimates in the 2007-08 Portfolio Additional Estimates Statements (PAES). The decrease comprises:

- a reduction of \$241.9 million in appropriation, including a transfer of departmental quarantined funding for the detention contract, offshore management of asylum seekers and the Humanitarian Settlement Services to administered appropriation (\$206.8 million), as recommended by the Agency Financial Health Review; savings measures (\$14.1 million) in the 2008-09 Budget; and other reductions (\$21.0 million) in estimates for the long-term redevelopment of Villawood Immigration Detention Centre and for illegal foreign fishers
- an increase of \$187.1 million in appropriation, resulting from funding base adjustments under the new funding model (\$106.1 million), new measures (\$78.4 million) and other estimates adjustments (\$2.6 million).

The Department expects to receive \$53.3 million in revenue from independent sources in 2008-09.

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

This statement shows the financial position of the Department, it helps decision-makers to track the management of assets and liabilities.

Departmental asset and liability balances have changed to reflect the impact of capital injections in the 2008-09 Budget and the most recent capital acquisition plan and finance lease schedule.

#### **Budgeted departmental statement of cash flows**

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

The cash flow statement has been updated, where necessary, to reflect the changes made to the income statement and balance sheet.

**Budgeted statement of changes in equity—summary of movement**

The statement of changes in equity represents the movement of parent entity (the Commonwealth) interest. The statement has been prepared to reflect the revised accumulated results and the movement of contributed equity from the Commonwealth.

In 2008–09, the Department will receive equity injection of \$35.7 million, an increase from the \$2.6 million capital injection in the 2007–08 PAES, due to the new measures (\$0.9 million) announced in the 2008–09 Budget and other estimates adjustments (\$1.7 million).

**Schedule of budgeted income and expenses administered on behalf of government**

This schedule identifies the main income and expense administered on behalf of the government.

In 2008–09, the Department will administer the collection of \$839.0 million in revenue on behalf of the government. This is an increase of \$191.4 million from the estimated revenue for 2008–09 in the 2007–08 PAES. The increase includes \$137.1 million for new measures and \$54.3 million due to operating activity variations (mainly an increase in revenue from visa application charges).

The Department will administer total expenses of \$521.8 million on behalf of the government, which is an increase of \$243.6 million from the estimated expenses for 2008–09 in the 2007–08 PAES. The increase comprises \$206.8 million transferred from departmental quarantined funding, \$32.7 million for new measures and \$4.1 million for other variations.

Administered impact of the measures announced by the government in the 2008–09 Budget is reported in detail in pages 19 to 22.

**Schedule of budgeted assets and liabilities administered on behalf of government**

This schedule shows assets and liabilities administered on behalf of the government.

**Schedule of budgeted administered cash flows**

This schedule shows cash flows administered on behalf of the government and has been adjusted to reflect the cash impact of the changes reported in the statement of budgeted income and expenses.

### 3.2.3 Budgeted financial statements tables

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

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	1,360,737	1,185,004	1,166,673	1,139,567	1,171,510
Goods and services	31,742	33,064	33,714	35,594	35,594
Other	16,843	18,468	18,433	16,870	16,892
<b>Total revenue</b>	<b>1,409,322</b>	<b>1,236,536</b>	<b>1,218,820</b>	<b>1,192,031</b>	<b>1,223,996</b>
<b>Gains</b>					
Foreign exchange gains	197	197	197	197	197
Sale of assets	39	-	-	-	-
Other	1,600	1,600	1,600	1,600	1,600
<b>Total gains</b>	<b>1,836</b>	<b>1,797</b>	<b>1,797</b>	<b>1,797</b>	<b>1,797</b>
<b>Total income</b>	<b>1,411,158</b>	<b>1,238,333</b>	<b>1,220,617</b>	<b>1,193,828</b>	<b>1,225,793</b>
<b>EXPENSE</b>					
Employees	548,104	552,495	575,868	595,300	618,179
Suppliers	766,012	573,719	533,213	492,980	520,674
Depreciation and amortisation	80,362	97,394	98,614	93,238	75,461
Finance costs	3,010	2,348	1,545	933	101
Write-down of assets and impairment of assets	13,628	12,335	11,335	11,335	11,335
Foreign exchange losses	42	42	42	42	43
<b>Total expenses</b>	<b>1,411,158</b>	<b>1,238,333</b>	<b>1,220,617</b>	<b>1,193,828</b>	<b>1,225,793</b>
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-
<b>Surplus (Deficit) before income tax</b>	-	-	-	-	-
<b>Income tax expense</b>	-	-	-	-	-
<b>Surplus/(Deficit)</b>					
Minority interest in surplus (deficit)	-	-	-	-	-
<b>Surplus (deficit) attributable to the Australian Government</b>	-	-	-	-	-

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

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	7,116	7,116	7,116	7,116	7,116
Trade and other receivables	178,445	183,062	226,302	280,009	328,673
Accrued revenue	1,307	1,307	1,307	1,307	1,307
<b>Total financial assets</b>	<b>186,868</b>	<b>191,485</b>	<b>234,725</b>	<b>288,432</b>	<b>337,096</b>
<b>Non-financial assets</b>					
Land and buildings	493,405	533,016	521,905	513,238	662,882
Infrastructure, plant and equipment	221,597	200,021	193,894	186,763	191,642
Intangibles	252,473	262,634	247,291	202,056	160,997
Other	17,512	17,512	17,512	17,512	17,512
<b>Total non-financial assets</b>	<b>984,987</b>	<b>1,013,183</b>	<b>980,602</b>	<b>919,569</b>	<b>1,033,033</b>
<b>Total assets</b>	<b>1,171,855</b>	<b>1,204,668</b>	<b>1,215,327</b>	<b>1,208,001</b>	<b>1,370,129</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Leases	45,173	28,763	13,790	1,387	1,117
Lease incentives	9,913	9,913	9,913	9,913	9,913
<b>Total interest bearing liabilities</b>	<b>55,086</b>	<b>38,676</b>	<b>23,703</b>	<b>11,300</b>	<b>11,030</b>
<b>Provisions</b>					
Employees	137,781	138,733	144,571	149,648	155,326
Other	52,053	52,053	52,053	52,053	52,053
<b>Total provisions</b>	<b>189,834</b>	<b>190,786</b>	<b>196,624</b>	<b>201,701</b>	<b>207,379</b>
<b>Payables</b>					
Suppliers	110,108	110,108	110,108	110,108	110,108
<b>Total payables</b>	<b>110,108</b>	<b>110,108</b>	<b>110,108</b>	<b>110,108</b>	<b>110,108</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>355,028</b>	<b>339,570</b>	<b>330,435</b>	<b>323,109</b>	<b>328,517</b>
<b>Net assets</b>	<b>816,827</b>	<b>865,098</b>	<b>884,892</b>	<b>884,892</b>	<b>1,041,612</b>

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

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>EQUITY<sup>a</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	786,037	834,308	854,102	854,102	1,010,822
Reserves	65,334	65,334	65,334	65,334	65,334
Retained surpluses or accumulated deficits	(34,544)	(34,544)	(34,544)	(34,544)	(34,544)
<b>Total parent entity interest</b>	<b>816,827</b>	<b>865,098</b>	<b>884,892</b>	<b>884,892</b>	<b>1,041,612</b>
<b>Minority interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>816,827</b>	<b>865,098</b>	<b>884,892</b>	<b>884,892</b>	<b>1,041,612</b>
<b>Current assets</b>	204,380	208,997	252,237	305,944	354,608
<b>Non-current assets</b>	967,475	995,671	963,090	902,057	1,015,521
<b>Current liabilities</b>	282,603	277,575	277,051	276,813	281,359
<b>Non-current liabilities</b>	72,425	61,995	53,384	46,296	47,158

a 'Equity' is the residual interest in assets after deduction of liabilities.

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

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	21,163	22,458	28,314	35,594	35,594
Appropriations	1,414,320	1,271,783	1,214,829	1,177,256	1,214,242
GST received from ATO	63,366	62,336	64,676	64,342	64,342
Other	21,319	22,924	19,026	11,913	11,781
<b>Total cash received</b>	<b>1,520,168</b>	<b>1,379,501</b>	<b>1,326,845</b>	<b>1,289,105</b>	<b>1,325,959</b>
<b>Cash used</b>					
Employees	540,623	552,534	574,630	590,223	612,501
Suppliers	829,613	634,264	595,518	559,077	585,901
Cash to Official Public Account	91,396	91,396	91,396	91,396	91,396
Other	3,010	2,348	1,545	933	101
GST paid to ATO	2,274	2,274	2,274	2,274	2,274
<b>Total cash used</b>	<b>1,466,916</b>	<b>1,282,816</b>	<b>1,265,363</b>	<b>1,243,903</b>	<b>1,292,173</b>
<b>Net cash from or (used by) operating activities</b>	<b>53,252</b>	<b>96,685</b>	<b>61,482</b>	<b>45,202</b>	<b>33,786</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	210,630	113,072	66,033	32,205	32,205
<b>Total cash used</b>	<b>210,630</b>	<b>113,072</b>	<b>66,033</b>	<b>32,205</b>	<b>32,205</b>
<b>Net cash from or (used by) investing activities</b>	<b>(210,630)</b>	<b>(113,072)</b>	<b>(66,033)</b>	<b>(32,205)</b>	<b>(32,205)</b>

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

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	174,124	35,753	19,794	-	-
<b>Total cash received</b>	<b>174,124</b>	<b>35,753</b>	<b>19,794</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayments of debt	16,746	19,366	15,243	12,997	1,581
<b>Total cash used</b>	<b>16,746</b>	<b>19,366</b>	<b>15,243</b>	<b>12,997</b>	<b>1,581</b>
<b>Net cash from or (used by) financing activities</b>	<b>157,378</b>	<b>16,387</b>	<b>4,551</b>	<b>(12,997)</b>	<b>(1,581)</b>
<b>Net increase or (decrease) in cash held</b>					
	-	-	-	-	-
Cash at the beginning of the reporting period	7,116	7,116	7,116	7,116	7,116
<b>Cash at the end of the reporting period</b>	<b>7,116</b>	<b>7,116</b>	<b>7,116</b>	<b>7,116</b>	<b>7,116</b>

**Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2008-09)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	(34,544)	65,334	-	786,037	816,827
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(34,544)</b>	<b>65,334</b>	<b>-</b>	<b>786,037</b>	<b>816,827</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Subtotal income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
Returns of capital					
Restructuring	-	-	-	12,518	12,518
Other	-	-	-	-	-
Contribution by owners					
Appropriation (equity injection)	-	-	-	35,753	35,753
Other:					
Restructuring	-	-	-	-	-
<b>Subtotal transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,271</b>	<b>48,271</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>(34,544)</b>	<b>65,334</b>	<b>-</b>	<b>834,308</b>	<b>865,098</b>

**Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Goods and services	633,052	800,159	855,194	921,216	975,968
Other sources of non-taxation revenues	37,715	38,795	42,615	43,197	43,552
<b>Total non-taxation</b>	<b>670,767</b>	<b>838,954</b>	<b>897,809</b>	<b>964,413</b>	<b>1,019,520</b>
<b>Total revenues administered on behalf of government</b>	<b>670,767</b>	<b>838,954</b>	<b>897,809</b>	<b>964,413</b>	<b>1,019,520</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of government</b>	<b>670,767</b>	<b>838,954</b>	<b>897,809</b>	<b>964,413</b>	<b>1,019,520</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	38,994	45,346	47,646	47,895	49,841
Subsidies	17,295	18,038	8,133	8,226	8,387
Personal benefits	5,371	7,148	5,729	5,798	5,925
Suppliers	206,257	422,985	441,728	447,772	458,467
Write-down and impairment of assets	28,255	28,255	28,255	28,255	28,255
<b>Total expenses administered on behalf of government</b>	<b>296,172</b>	<b>521,772</b>	<b>531,491</b>	<b>537,946</b>	<b>550,875</b>

**Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	8,146	8,446	8,446	8,446	8,446
Receivables	6,086	5,786	5,786	5,786	5,786
Accrued revenue	7,162	7,162	7,162	7,162	7,162
<b>Total financial assets</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>
<b>Total assets administered on behalf of government</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>	<b>21,394</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Loans	6,568	6,568	6,568	6,568	6,568
<b>Total interest bearing liabilities</b>	<b>6,568</b>	<b>6,568</b>	<b>6,568</b>	<b>6,568</b>	<b>6,568</b>
<b>Payables</b>					
Suppliers	28,425	28,425	28,425	28,425	28,425
GST accrued payable	1,583	1,583	1,583	1,583	1,583
<b>Total payables</b>	<b>30,008</b>	<b>30,008</b>	<b>30,008</b>	<b>30,008</b>	<b>30,008</b>
<b>Total liabilities administered on behalf of government</b>	<b>36,576</b>	<b>36,576</b>	<b>36,576</b>	<b>36,576</b>	<b>36,576</b>

**Table 3.2.7: Schedule of budgeted administered cash flows  
(for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	648,213	815,620	867,370	929,076	983,828
Net GST received	15,546	15,546	15,546	15,546	15,546
Other	2,159	3,239	10,044	14,942	15,297
Cash from Official Public Account	267,917	493,517	503,236	509,691	522,620
<b>Total cash received</b>	<b>933,835</b>	<b>1,327,922</b>	<b>1,396,196</b>	<b>1,469,255</b>	<b>1,537,291</b>
<b>Cash used</b>					
Grant payments	38,993	45,346	47,646	47,895	49,841
Subsidies paid	17,297	18,038	8,133	8,226	8,387
Personal benefits	5,363	7,148	5,729	5,798	5,925
Suppliers	227,957	444,678	463,421	469,465	480,160
Net GST paid	1,713	1,713	1,713	1,713	1,713
Other	-	-	-	-	-
Cash to Official Public Account	642,512	810,699	869,554	936,158	991,265
<b>Total cash used</b>	<b>933,835</b>	<b>1,327,622</b>	<b>1,396,196</b>	<b>1,469,255</b>	<b>1,537,291</b>
<b>Net cash from or (used by) operating activities</b>	-	300	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	8,146	8,146	8,446	8,446	8,446
<b>Cash at end of reporting period</b>	<b>8,146</b>	<b>8,446</b>	<b>8,446</b>	<b>8,446</b>	<b>8,446</b>