

## 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 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**

	\$'000
Movements of funding between 2008-09 and 2009-10	
Payments under Section 33 of the FMA Act	200
Adult Migrant English Program	1,517
Grants for Community Relations	225
Citizenship Test Preparation	170

#### **Payments under Section 33 of the FMA Act**

Movement of funds of \$0.200 million from 2008-09 to 2009-10 is required to be available for claims which are awaiting assessment and anticipate that, should payment be offered, will be paid in the 2009-10 financial year.

#### **Adult Migrant English Program**

Movement of funds of \$1.517 million from 2008-09 is required to complete the production of the "Let's Participate Booklet", which was delayed due to the Citizenship Test review.

### Grants for Community Relations

Movement of funds of \$0.225 million from 2008-09 to 2009-10 is required to meet grant payment obligations.

### Citizenship Test Preparation

Movement of funds of \$0.170 million from 2008-09 to 2009-10 is required to cover final payments for the Citizenship Test Preparation pilots as per current contract arrangements.

### 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**

		Opening balance <b>2009-10</b> <i>2008-09</i>	Receipts <b>2009-10</b> <i>2008-09</i>	Payments <b>2009-10</b> <i>2008-09</i>	Adjustments <b>2009-10</b> <i>2008-09</i>	Closing balance <b>2009-10</b> <i>2008-09</i>
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Population, Multicultural and Immigration Research Program Account – s. 20 FMA Act	1	<b>183</b> <i>143</i>	<b>100</b> <i>100</i>	<b>70</b> <i>60</i>	- -	<b>213</b> <i>183</i>
Other Trust Monies Account – s. 20 FMA Act	1	- <i>74,113</i>	- <i>97,413</i>	- <i>171,526</i>	- -	- -
<b>Total Special Accounts</b>						
<b>2009-10 Budget estimate</b>		<b>183</b>	<b>100</b>	<b>70</b>	-	<b>213</b>
<i>Total Special Accounts</i>						
<i>2008-09 estimate actual</i>		<i>74,256</i>	<i>97,513</i>	<i>171,586</i>	-	<i>183</i>

**Australian Population, Multicultural and Immigration Research Program Account**

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; and
- e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

**Other Trust Monies Account**

The purpose of this Account has been 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 payments. In 2008, the Department was advised that monies such as visitor visa bonds would be more appropriately treated as administered monies and deposited to and held in the Consolidated Revenue Fund (CRF). Therefore, the balance of the account was transferred to CRF in 2008-09.

**3.1.3 Australian Government Indigenous Expenditure**

The Department has no specific Australian Government Indigenous Expenditure in 2009-10.

## **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 statements**

The budgeted departmental income statements provides a picture of the expected final performance of the Department by identifying full accrual expenses and revenues, and the resultant financial surplus or deficit.

The Department is expected to break even in 2009-10. This follows an anticipated loss of \$40 million in 2008-09.

In 2009-10 the Department is to receive \$1,197.5 million in appropriation revenue, a reduction of \$3.5 million compared to the 2008-09 budget appropriation. The reduction is due primarily to:

- measures announced in the 2009-10 Budget, particularly the Department of Immigration and Citizenship - efficiency improvements (\$19.4 million) and the reduction in the skilled stream of the annual Migration Program (\$12.6 million);
- the flow-on effect of measures announced in the 2008-09 Budget, specifically the measure Palmer and Comrie response - completing departmental reforms (\$5 million);
- savings from the Information and Communication Technology Business as Usual Efficiency (Gershon) Review (\$8.6 million); and
- reduction in funding under the Department's funding agreement due to the forecast downturn in activity levels caused by the global economic downturn.

These reductions are partially offset by the additional funding for 2009-10 Budget measures, and particularly:

- for the Department's IT systems redevelopment, Systems for People, of a net additional \$20.6 million in 2009-10 (\$12.3 million was provided in 2008-09 only and \$32.9 million is to be provided in 2009-10).
- New Directions in Detention (\$7.1 million); and

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- new operational arrangements for the Office of the MARA (\$6.4 million), which has transferred from, and is offset by, a reduction in administered expenses appropriation.

The Department's expenses in 2009-10 are expected to decline by \$42.4 million compared to 2008-09. The most significant reduction is in employee expenses reflecting the downsizing of the Department's staffing (\$34.3 million). The reduction also reflects the foreign exchange losses incurred in 2008-09 (\$4.7 million), which are not expected to be repeated in 2009-10.

The Department's appropriation funding is expected to decline by a further \$86.1 million in 2010-11 due primarily to:

- the completion of the implementation stage of the Systems for People IT redevelopment in 2009-10. The Government has agreed that ongoing funding for the maintenance of the Department's IT systems from 2010-11 will be considered in the 2010-11 Budget;
- the further flow-on reductions of the Palmer and Comrie response measure from the 2008-09 Budget (\$5 million) and the Department of Immigration and Citizenship - efficiency improvements measure in the 2009-10 Budget (\$5.2 million);
- termination of the 2008-09 Budget measure Support for existing information technology systems (\$12.2 million); and
- the full year effect of the savings flowing from the Information and Communication Technology Business as Usual Efficiency (Gershon) Review (\$17.2 million).

### **Budgeted departmental balance sheet**

This statement shows the financial position of the Department, its assets and its liabilities.

The high level of Trade and other receivables (\$227 million in 2009-10) is primarily to account for budget appropriations receivable in respect of employee provisions (long service and other leave entitlements). The anticipated reduction in the receivables from 2008-09 to 2009-10 is due to the reduced employee provisions following the anticipated reduction in staff in 2009-10.

**Budgeted departmental statement of cash flows**

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities.

The budgeted cash flows for operating activities largely mirrors the trends and the impact of the measures reported above for the income statement. The increase in cash flow for Employees in 2009-10 reflects the payout of accumulated employee entitlements as a consequence of the anticipated reduction in staff in 2009-10.

The item 'Appropriations - contributed equity reported anticipated equity funding for financial capital investments in the Department. The funding for 2008-09 (\$36.0 million) and 2009-10 (\$21.7 million) represents primarily the capital financing for the Department for the Systems for People IT redevelopment which is due to complete implementation by June 2010.

**Departmental statement of changes in equity – summary of movements**

This statement reports the changes in equity and movements in components of equity throughout 2009-10. The only significant change in equity anticipated in 2009-10 is the capital contribution (equity injection) for the final year of the Systems for People IT redevelopment (\$21.7 million).

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

This schedule identifies the main revenue and expense items administered by the Department on behalf of the Government.

The revenue reported in 2009-10 of \$1,086.3 million is \$194.2 million higher than the anticipated revenue for 2008-09. The increase is due primarily to the 2009-10 Budget measures:

- increase in visa application charges (\$86.0 million);
- increase in Citizenship application fees and Resident Return visas (\$3.3 million); and
- increase in the second instalment of the Contributory Parent visa application charge as a consequence of the additional program places announced in the 2009-10 Budget (\$25.8 million), which is partially offset by reductions in charges for other visas as a consequence of the reduction in the skilled program.

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Administered expenses in 2009-10 are estimated at \$517.6 million which is an increase of \$8.1 million over 2008-09. There will be reductions in expenses due to measures announced in the 2009-10 Budget:

- Termination of the Citizenship Support Grants program (\$3.8 million).
- The Department's efficiency improvements, namely in the humanitarian settlement services (\$4.1 million).
- Reductions in detention services flowing from implementation of the New Directions in Detention (\$7.1 million).
- Transfer of expenses for the Office of the MARA to departmental expenses (\$5.8 million).

These reductions are more than offset by:

- 2009-10 Budget measures to strengthen border protection through increased engagement with Indonesia (\$8.4 million) and the measure to address irregular population flows (\$4.3 million); and
- the full year effect of the measures in previous years, and primarily the full year flow-on effect of the growth in the Migration Program over recent years.

Expenses in the forward years are expected to decline as the savings from the 2009-10 Budget measure - Improving English language learning outcomes for newly arrived migrants are realised from 2010-11, and funding for the 2009-10 Budget Border Protection measures terminates in June 2011.

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

This schedule shows assets and liabilities administered on behalf of the Government. The Department has little by way of administered assets and there is little movement over 2009-10 and the forward years.

### **Schedule of budgeted administered cash flows**

This schedule shows the cash flows administered on behalf of the Government. The cash flows largely reflect the transactions of the schedule of income and expenses.

### 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
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	1,201,000	1,197,500	1,111,353	1,131,740	1,172,637
Sale of goods and rendering of services	33,303	34,767	37,723	37,723	39,294
Other revenue	18,723	18,410	16,197	15,565	14,093
<b>Total revenue</b>	<b>1,253,026</b>	<b>1,250,677</b>	<b>1,165,273</b>	<b>1,185,028</b>	<b>1,226,024</b>
<b>Gains</b>					
Foreign exchange gains	-	37	37	-	-
Other gains	840	840	840	840	840
<b>Total gains</b>	<b>840</b>	<b>877</b>	<b>877</b>	<b>840</b>	<b>840</b>
<b>Total income</b>	<b>1,253,866</b>	<b>1,251,554</b>	<b>1,166,150</b>	<b>1,185,868</b>	<b>1,226,864</b>
<b>EXPENSES</b>					
Employees	626,857	592,546	568,385	580,865	601,279
Suppliers	525,118	523,230	457,709	463,280	483,249
Depreciation and amortisation	116,691	119,609	123,760	125,389	125,942
Finance costs	3,648	3,592	3,538	3,482	3,435
Write-down and impairment of assets	16,941	12,577	12,758	12,845	12,952
Losses from asset sales	-	-	-	-	-
Foreign exchange losses	4,611	-	-	7	7
<b>Total expenses</b>	<b>1,293,866</b>	<b>1,251,554</b>	<b>1,166,150</b>	<b>1,185,868</b>	<b>1,226,864</b>
<b>Profit (Loss) before income tax</b>	<b>(40,000)</b>	-	-	-	-
Income tax expense	-	-	-	-	-
<b>Net profit (Loss)</b>	<b>(40,000)</b>	-	-	-	-
<b>Profit (Loss) attributable to the Australian Government</b>	<b>(40,000)</b>	-	-	-	-
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(40,000)</b>	-	-	-	-

**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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	5,178	5,029	4,878	4,728	4,578
Trade and other receivables	243,149	227,225	241,150	260,930	268,743
Accrued revenue	1,842	2,100	2,159	2,149	2,147
Other financial assets	1,327	1,327	1,327	1,327	1,327
<b>Total financial assets</b>	<b>251,496</b>	<b>235,681</b>	<b>249,514</b>	<b>269,134</b>	<b>276,795</b>
<b>Non-financial assets</b>					
Land and buildings	574,646	578,713	567,729	716,918	708,744
Infrastructure, plant and equipment	57,572	32,314	40,450	47,613	41,098
Intangibles	252,846	277,664	275,315	278,717	291,933
Other	20,398	20,398	20,398	20,398	20,398
<b>Total non-financial assets</b>	<b>905,462</b>	<b>909,089</b>	<b>903,892</b>	<b>1,063,646</b>	<b>1,062,173</b>
<b>Total assets</b>	<b>1,156,958</b>	<b>1,144,770</b>	<b>1,153,406</b>	<b>1,332,780</b>	<b>1,338,968</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Leases	35,219	18,246	26,410	38,731	38,284
Lease incentives	12,128	12,128	12,128	12,128	12,128
<b>Total interest bearing liabilities</b>	<b>47,347</b>	<b>30,374</b>	<b>38,538</b>	<b>50,859</b>	<b>50,412</b>
<b>Provisions</b>					
Employees	174,272	158,779	163,056	171,023	174,116
Other	25,243	25,243	25,243	25,243	25,243
<b>Total provisions</b>	<b>199,515</b>	<b>184,022</b>	<b>188,299</b>	<b>196,266</b>	<b>199,359</b>
<b>Payables</b>					
Suppliers	89,342	87,951	84,146	86,512	90,054
<b>Total payables</b>	<b>89,342</b>	<b>87,951</b>	<b>84,146</b>	<b>86,512</b>	<b>90,054</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>336,204</b>	<b>302,347</b>	<b>310,983</b>	<b>333,637</b>	<b>339,825</b>
<b>Net assets</b>	<b>820,754</b>	<b>842,423</b>	<b>842,423</b>	<b>999,143</b>	<b>999,143</b>

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

	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
<b>EQUITY<sup>a</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	832,560	854,229	854,229	1,010,949	1,010,949
Reserves	65,334	65,334	65,334	65,334	65,334
Retained surpluses or accumulated deficits	(77,140)	(77,140)	(77,140)	(77,140)	(77,140)
<b>Total parent entity interest</b>	<b>820,754</b>	<b>842,423</b>	<b>842,423</b>	<b>999,143</b>	<b>999,143</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>820,754</b>	<b>842,423</b>	<b>842,423</b>	<b>999,143</b>	<b>999,143</b>
<b>Current assets</b>	271,894	256,079	269,912	289,532	297,194
<b>Non-current assets</b>	885,064	888,691	883,494	1,043,248	1,041,775
<b>Current liabilities</b>	264,528	249,169	244,511	258,005	268,701
<b>Non-current liabilities</b>	71,676	53,176	66,469	75,630	71,122

<sup>a</sup>'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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	1,374,000	1,302,133	1,190,984	1,203,678	1,256,733
Goods and services	72,340	80,117	39,059	39,575	29,942
GST received from ATO	65,792	65,947	64,573	64,075	63,947
Other	23,467	18,172	10,758	10,195	8,715
<b>Total cash received</b>	<b>1,535,599</b>	<b>1,466,369</b>	<b>1,305,374</b>	<b>1,317,523</b>	<b>1,359,337</b>
<b>Cash used</b>					
Employees	611,540	621,327	572,841	581,596	598,154
Suppliers	682,447	626,530	521,513	518,069	473,608
Cash to Official Public Account	123,023	91,396	91,396	91,396	91,396
Other	2,748	2,691	2,638	2,583	2,534
GST paid to ATO	2,274	2,274	2,274	2,274	64,342
<b>Total cash used</b>	<b>1,422,032</b>	<b>1,344,218</b>	<b>1,190,662</b>	<b>1,195,918</b>	<b>1,230,034</b>
<b>Net cash from or (used by) operating activities</b>	<b>113,567</b>	<b>122,151</b>	<b>114,712</b>	<b>121,605</b>	<b>129,303</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	122,647	126,775	92,394	103,138	109,708
<b>Total cash used</b>	<b>122,647</b>	<b>126,775</b>	<b>92,394</b>	<b>103,138</b>	<b>109,708</b>
<b>Net cash from or (used by) investing activities</b>	<b>(122,647)</b>	<b>(126,775)</b>	<b>(92,394)</b>	<b>(103,138)</b>	<b>(109,708)</b>

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

	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
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	35,989	21,669	-	-	-
<b>Total cash received</b>	<b>35,989</b>	<b>21,669</b>	-	-	-
<b>Cash used</b>					
Repayments of debt	21,366	17,243	22,518	18,473	19,708
<b>Total cash used</b>	<b>21,366</b>	<b>17,243</b>	<b>22,518</b>	<b>18,473</b>	<b>19,708</b>
<b>Net cash from or (used by)     financing activities</b>	<b>14,623</b>	<b>4,426</b>	<b>(22,518)</b>	<b>(18,473)</b>	<b>(19,708)</b>
<b>Foreign exchange</b>	4,599	(49)	(49)	(6)	37
<b>Net increase or (decrease)     in cash held</b>	<b>944</b>	<b>(149)</b>	<b>(151)</b>	-	<b>(150)</b>
Cash at the beginning of the reporting period	4,234	5,178	5,029	4,878	4,878
<b>Cash at the end of the     reporting period</b>	<b>5,178</b>	<b>5,029</b>	<b>4,878</b>	<b>4,878</b>	<b>4,728</b>

**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
<b>Opening balance as at 1 July 2009</b>					
Balance carried forward from previous period	(77,140)	65,334	-	832,560	820,754
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(77,140)</b>	<b>65,334</b>	<b>-</b>	<b>832,560</b>	<b>820,754</b>
Operating Result after Extraordinary Items	-	-	-	-	-
<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>					
<i>Distribution to owners</i>					
Returns on capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	21,669	21,669
Other:					
Restructuring	-	-	-	-	-
<b>Subtotal transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,669</b>	<b>21,669</b>
<b>Estimated closing balance as at 30 June 2010</b>	<b>(77,140)</b>	<b>65,334</b>	<b>-</b>	<b>854,229</b>	<b>842,423</b>

**Table 3.2.5: Departmental capital budget statement**

	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
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	35,989	21,669	-	-	-
Appropriation of previous year accrued revenue	371	10,000	-	-	-
<b>Total capital appropriations</b>	<b>36,360</b>	<b>31,669</b>	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	35,989	21,669	-	-	-
Other	371	10,000	-	-	-
<b>Total represented by</b>	<b>36,360</b>	<b>31,669</b>	-	-	-
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	35,989	21,669	-	-	-
Funded internally from departmental resources <sup>1</sup>	85,758	104,205	91,494	102,239	108,807
Assets received due to restructure (FMA section 32)	-	-	-	-	-
<b>TOTAL</b>	<b>121,747</b>	<b>125,874</b>	<b>91,494</b>	<b>102,239</b>	<b>108,807</b>

<sup>1</sup> Includes the following sources of funding:

- annual and prior year appropriations
- donations and contributions
- gifts
- finance leases
- internally developed assets
- s. 31 relevant agency receipts
- proceeds from the sale of assets

**Table 3.2.6: Statement of asset movements – departmental**

	Land	Buildings	Other infrastructure, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2009</b>					
Gross book value	54,921	626,720	142,979	394,813	1,219,433
Accumulated depreciation/amortisation	-	(106,995)	(85,407)	(141,967)	(334,369)
<b>Opening net book balance</b>	<b>54,921</b>	<b>519,725</b>	<b>57,572</b>	<b>252,846</b>	<b>885,064</b>
<b>Additions:</b>					
By purchase or internally developed	-	44,999	4,000	76,875	125,874
By finance lease	-	-	-	-	-
Assets transferred - restructuring	-	-	-	-	-
<b>Other Movements:</b>					
Depreciation/amortisation expense	-	(40,932)	(28,570)	(50,107)	(119,609)
Impairment losses	-	-	(688)	(1,950)	(2,638)
<b>Disposals:</b>					
Other disposals	-	-	-	-	-
<b>As at 30 June 2010</b>	<b>54,921</b>	<b>523,792</b>	<b>32,314</b>	<b>277,664</b>	<b>888,691</b>
Gross book value	54,921	671,719	146,291	469,738	1,342,669
Accumulated depreciation	-	(147,927)	(113,977)	(192,074)	(453,978)
<b>Closing net book balance</b>	<b>54,921</b>	<b>523,792</b>	<b>32,314</b>	<b>277,664</b>	<b>888,691</b>

**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
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Goods and services	892,121	1,086,338	1,150,061	1,242,599	1,255,066
Other sources of non-taxation revenues	25,905	22,309	18,506	18,292	18,028
<b>Total non-taxation</b>	<b>918,026</b>	<b>1,108,647</b>	<b>1,168,567</b>	<b>1,260,891</b>	<b>1,273,094</b>
<b>Total revenues administered on behalf of Government</b>	<b>918,026</b>	<b>1,108,647</b>	<b>1,168,567</b>	<b>1,260,891</b>	<b>1,273,094</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>918,026</b>	<b>1,108,647</b>	<b>1,168,567</b>	<b>1,260,891</b>	<b>1,273,094</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	420,922	443,666	438,289	442,084	442,756
Grants	45,601	44,742	44,728	46,777	47,361
Subsidies	18,906	17,612	12,715	8,302	8,391
Personal benefits	7,126	5,615	5,761	5,859	5,929
Write down and impairment of assets	17,000	6,000	6,000	6,000	6,000
<b>Total expenses administered on behalf of Government</b>	<b>509,555</b>	<b>517,635</b>	<b>507,493</b>	<b>509,022</b>	<b>510,437</b>

**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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,646	6,646	6,646	6,646	6,646
Receivables	4,599	4,599	4,599	4,599	4,599
Accrued revenue	5,168	5,168	5,168	5,168	5,168
<b>Total financial assets</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>
<b>Total assets administered on behalf of government</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>	<b>16,413</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
GST Annotation Loans	7,309	7,309	7,309	7,309	7,309
<b>Total interest bearing liabilities</b>	<b>7,309</b>	<b>7,309</b>	<b>7,309</b>	<b>7,309</b>	<b>7,309</b>
<b>Payables</b>					
Suppliers	36,283	36,283	36,283	36,283	36,283
GST accrued payable	1,621	1,621	1,621	1,621	1,621
<b>Total payables</b>	<b>37,904</b>	<b>37,904</b>	<b>37,904</b>	<b>37,904</b>	<b>37,904</b>
<b>Total liabilities administered on behalf of government</b>	<b>45,213</b>	<b>45,213</b>	<b>45,213</b>	<b>45,213</b>	<b>45,213</b>

**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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	903,582	1,098,514	1,157,921	1,250,459	1,255,066
Net GST received	15,546	15,546	15,546	15,546	15,546
Other	5,604	6,205	6,428	5,911	5,647
Cash from Official Public Account	492,555	517,423	507,571	509,403	510,818
<b>Total cash received</b>	<b>1,417,287</b>	<b>1,637,688</b>	<b>1,687,466</b>	<b>1,781,319</b>	<b>1,787,077</b>
<b>Cash used</b>					
Suppliers	442,615	471,147	466,060	470,158	449,137
Grant payments	45,601	44,742	44,728	46,777	47,361
Subsidies paid	18,906	17,612	12,715	8,302	8,391
Personal benefits	7,126	5,615	5,761	5,859	5,929
Net GST paid	1,713	1,713	1,713	1,713	15,546
Other	-	-	-	-	-
Cash to Official Public Account	901,026	1,096,859	1,156,489	1,248,510	1,260,713
<b>Total cash used</b>	<b>1,416,987</b>	<b>1,637,688</b>	<b>1,687,466</b>	<b>1,781,319</b>	<b>1,787,077</b>
<b>Net cash from or (used by) operating activities</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	6,346	6,646	6,646	6,646	6,646
<b>Cash at end of reporting period</b>	<b>6,646</b>	<b>6,646</b>	<b>6,646</b>	<b>6,646</b>	<b>6,646</b>

**Table 3.2.10: Schedule of administered capital budget**

The Department does not have an administered capital budget.

**Table 3.2.11: Schedule of asset movements – administered**

The Department does not have any administered assets