

## 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 2014–15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and Australian Government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Movement of Administered Funds Between Years

The department has no movement of administered funds. For this reason Table 3.1.1 is not presented.

#### 3.1.2 Special Accounts

The department currently has no special accounts. For this reason Table 3.1.2 is not presented.

#### 3.1.3 Australian Government Indigenous Expenditure

**Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)**

Outcome	Appropriations				Other \$'000	Total \$'000	Programme
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
<b>Department of Employment Outcome 1</b>							
Administered 2014-15	-	-	-	-	-	-	
<i>Administered 2013-14</i>	32,480	-	-	32,480	-	32,480	1.2, 1.4
Departmental 2014-15	-	-	-	-	-	-	
<i>Departmental 2013-14</i>	6,932	-	-	6,932	-	6,932	
Total outcome 2014-15	-	-	-	-	-	-	
<i>Total outcome 2013-14</i>	39,412	-	-	39,412	-	39,412	
Total administered 2014-15	-	-	-	-	-	-	
<i>Total administered 2013-14</i>	32,480	-	-	32,480	-	32,480	
Total departmental 2014-15	-	-	-	-	-	-	
<i>Total departmental 2013-14</i>	6,932	-	-	6,932	-	6,932	
<b>Total AGIE 2014-15</b>	-	-	-	-	-	-	
<i>Total AGIE 2013-14</i>	39,412	-	-	39,412	-	39,412	

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

### **3.2.2 Analysis of Budgeted Financial Statements**

An analysis of the department's budgeted financial statements, which consists of the budgeted departmental financial statements and administered schedules, is provided below. The 2013-14 estimated actual expenses and average staffing level reflect the part year of operations since the department was established following the Administrative Arrangements Order made on 18 September 2013.

#### **Departmental financial statements**

##### **Income Statement**

The department's income statement reflects a deficit in 2013–14. This deficit is solely attributable to the depreciation expense for the year.

Expenses for 2014–15 are estimated to be \$310.5 million. This reflects an increase of \$23.0 million from the estimated actual expense for 2013-14 and is predominantly due to the impact of budget measures and the Machinery of Government changes that took effect on 18 September 2013.

##### **Balance Sheet**

The budgeted net asset position of \$131.4 million for 2014–15 represents a small decrease of \$4 million from the 2013–14 estimated actual. The accumulated deficit apparent in the balance sheet represents the accounting treatment applicable to depreciation expense.

The structure of the balance sheet reflects the nature of the organisation. Key assets are office fit-out (included in land and buildings), computer and office machines (included in infrastructure, plant and equipment), and computer software (included in intangibles). The most significant liability relates to employees and the leave provisions that are accrued as a result of their employment.

##### **Administered Statements**

##### **Income Statement**

Administered revenue for the 2014–15 budget year is estimated to be \$193.3 million, an increase of \$44.2 million from the 2013-14 estimated actual. This relates to the department's revised budgeted revenue in light of Machinery of Government changes referred to above.

Administered expenses in 2014–15 are estimated to be \$1.9 billion, a slight increase of \$0.2 billion from the 2013–14 estimated actual. This increase is attributable to a number of budget measures and programme parameters.

**Balance Sheet**

The minor variations in the balance sheet are as a result of changes in prepayments and payables, which reflect the timing of payments of personal benefits and other payables from year to year.

### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	181,325	<b>192,604</b>	187,944	188,230	189,666
Suppliers	77,631	<b>80,801</b>	79,096	77,840	78,604
Depreciation and amortisation	28,591	<b>37,102</b>	37,102	37,102	37,102
<b>Total expenses</b>	<b>287,547</b>	<b>310,507</b>	<b>304,142</b>	<b>303,172</b>	<b>305,372</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	10,270	<b>17,454</b>	17,454	17,454	17,454
<b>Total own-source revenue</b>	<b>10,270</b>	<b>17,454</b>	<b>17,454</b>	<b>17,454</b>	<b>17,454</b>
<b>Gains</b>					
Sale of assets					
Other	765	<b>1,020</b>	1,020	1,020	1,020
<b>Total gains</b>	<b>765</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>
<b>Total own-source income</b>	<b>11,035</b>	<b>18,474</b>	<b>18,474</b>	<b>18,474</b>	<b>18,474</b>
<b>Net cost of (contribution by)</b>					
<b>services</b>	<b>276,512</b>	<b>292,033</b>	<b>285,668</b>	<b>284,698</b>	<b>286,898</b>
Revenue from Government	247,921	<b>254,931</b>	248,566	247,596	249,796
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June (continued)**

	<b>Note: Impact of Net Cash Appropriation Arrangements</b>				
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	28,591	37,102	37,102	37,102	37,102
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>

<sup>1</sup> 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.

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,768	2,768	2,768	2,768	2,768
Trade and other receivables	71,207	71,137	71,103	71,094	71,072
Other financial assets	4,111	4,111	4,111	4,111	4,111
<b>Total financial assets</b>	<b>78,086</b>	<b>78,016</b>	<b>77,982</b>	<b>77,973</b>	<b>77,951</b>
<b>Non-financial assets</b>					
Land and buildings	46,232	38,263	35,472	30,092	24,712
Property, plant and equipment	19,065	20,318	17,560	17,252	16,944
Intangibles	72,657	75,371	70,776	66,861	62,946
Other non-financial assets	15,941	15,941	15,941	15,941	15,941
<b>Total non-financial assets</b>	<b>153,895</b>	<b>149,893</b>	<b>139,749</b>	<b>130,146</b>	<b>120,543</b>
Assets held for sale					
<b>Total assets</b>	<b>231,981</b>	<b>227,909</b>	<b>217,731</b>	<b>208,119</b>	<b>198,494</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,019	8,019	8,019	8,019	8,019
Other payables	26,902	26,902	26,902	26,902	26,902
<b>Total payables</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>
<b>Provisions</b>					
Employee provisions	60,451	60,380	60,347	60,339	60,318
Other provisions	1,235	1,235	1,235	1,235	1,235
<b>Total provisions</b>	<b>61,686</b>	<b>61,615</b>	<b>61,582</b>	<b>61,574</b>	<b>61,553</b>
<b>Total liabilities</b>	<b>96,607</b>	<b>96,536</b>	<b>96,503</b>	<b>96,495</b>	<b>96,474</b>
<b>Net assets</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	137,953	171,054	198,011	225,509	253,007
Reserves	26,012	26,012	26,012	26,012	26,012
Retained surplus (accumulated deficit)	(28,591)	(65,693)	(102,795)	(139,897)	(176,999)
<b>Total parent entity interest</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>
<b>Total Equity</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget Year 2014–15)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(28,591)	26,012	-	137,953	135,374
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(28,591)</b>	<b>26,012</b>	<b>-</b>	<b>137,953</b>	<b>135,374</b>
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(37,102)	-	-	-	(37,102)
<b>Total comprehensive income</b>	<b>(37,102)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,102)</b>
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity Injection - Appropriation	-	-	-	5,926	5,926
Departmental Capital Budget (DCBs)	-	-	-	27,174	27,174
Restructuring	-	-	-	1	1
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,101</b>	<b>33,101</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2015</b>	<b>(65,693)</b>	<b>26,012</b>	<b>-</b>	<b>171,054</b>	<b>131,373</b>
Less: non-controlling interests	-	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(65,693)</b>	<b>26,012</b>	<b>-</b>	<b>171,054</b>	<b>131,373</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	247,901	254,861	248,532	247,587	249,774
Sale of goods and rendering of services	10,270	17,454	17,454	17,454	17,454
<b>Total cash received</b>	<b>258,171</b>	<b>272,315</b>	<b>265,986</b>	<b>265,041</b>	<b>267,228</b>
<b>Cash used</b>					
Employees	181,305	192,534	187,910	188,221	189,644
Suppliers	76,866	79,781	78,076	76,820	77,584
<b>Total cash used</b>	<b>258,171</b>	<b>272,315</b>	<b>265,986</b>	<b>265,041</b>	<b>267,228</b>
<b>Net cash from (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	23,392	33,100	26,958	27,499	27,499
Other	-	-	-	-	-
<b>Total cash used</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Net cash from (used by) investing activities</b>	<b>(23,392)</b>	<b>(33,100)</b>	<b>(26,958)</b>	<b>(27,499)</b>	<b>(27,499)</b>

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June) (continued)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	23,392	33,100	26,958	27,499	27,499
<b>Total cash received</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (used by) financing activities</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Net increase (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,768	2,768	2,768	2,768	2,768
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	21,265	27,174	26,958	27,499	27,499
Equity injections - Bill 2	2,127	5,926	-	-	-
<b>Total new capital appropriations</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Provided for:</b>					
Purchase of non-financial assets	23,392	33,100	26,958	27,499	27,499
<b>Total Items</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	2,127	5,926	-	-	-
Funded by capital appropriation - DCB <sup>2</sup>	21,265	27,174	26,958	27,499	27,499
<b>TOTAL</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	23,392	33,100	26,958	27,499	27,499
<b>Total cash used to acquire assets</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>

<sup>1</sup> Includes both current Bill 2 and prior Act 2/4/6 appropriations

<sup>2</sup> Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

**Table 3.2.6: Statement of Asset Movements (2014–15)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>					
Gross book value	-	53,339	22,628	90,578	166,545
Accumulated depreciation/amortisation and impairment	-	(7,107)	(3,563)	(17,921)	(28,591)
<b>Opening net book balance</b>	-	<b>46,232</b>	<b>19,065</b>	<b>72,657</b>	<b>137,954</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	1,500	6,000	25,600	33,100
<b>Total additions</b>	-	<b>1,500</b>	<b>6,000</b>	<b>25,600</b>	<b>33,100</b>
<b>Other movements</b>					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	(9,469)	(4,747)	(22,886)	(37,102)
<b>Total other movements</b>	-	<b>(9,469)</b>	<b>(4,747)</b>	<b>(22,886)</b>	<b>(37,102)</b>
<b>As at 30 June 2015</b>					
Gross book value	-	54,839	28,628	116,178	199,645
Accumulated depreciation/amortisation and impairment	-	(16,576)	(8,310)	(40,807)	(65,693)
<b>Closing net book balance</b>	-	<b>38,263</b>	<b>20,318</b>	<b>75,371</b>	<b>133,952</b>

<sup>1</sup> "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2014-15, including CDABs.

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,401,632	1,472,313	1,820,853	1,943,679	2,011,157
Subsidies	138,252	174,618	174,618	174,618	174,618
Personal benefits	143,817	211,052	192,005	192,501	188,769
Grants	43,768	69,263	71,759	68,035	67,428
Payments to CAC Bodies	1,433	7,563	7,507	6,052	6,111
<b>Total expenses administered on behalf of Government</b>	<b>1,728,902</b>	<b>1,934,809</b>	<b>2,266,742</b>	<b>2,384,885</b>	<b>2,448,083</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	130,388	174,618	174,618	174,618	174,618
<b>Total taxation revenue</b>	<b>130,388</b>	<b>174,618</b>	<b>174,618</b>	<b>174,618</b>	<b>174,618</b>
<b>Non-taxation revenue</b>					
Other revenue	18,725	18,725	18,725	18,725	18,725
<b>Total non-taxation revenue</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>
<b>Total own-source revenues administered on behalf of Government</b>	<b>149,113</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</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 own-sourced income administered on behalf of Government</b>	<b>149,113</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>
<b>Net Cost of (contribution by) services</b>	<b>1,579,789</b>	<b>1,741,466</b>	<b>2,073,399</b>	<b>2,191,542</b>	<b>2,254,740</b>
<b>Surplus (Deficit)</b>	<b>(1,579,789)</b>	<b>(1,741,466)</b>	<b>(2,073,399)</b>	<b>(2,191,542)</b>	<b>(2,254,740)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(1,579,789)</b>	<b>(1,741,466)</b>	<b>(2,073,399)</b>	<b>(2,191,542)</b>	<b>(2,254,740)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	41,146	41,406	41,406	41,406	41,406
<b>Total financial assets</b>	<b>41,146</b>	<b>41,406</b>	<b>41,406</b>	<b>41,406</b>	<b>41,406</b>
<b>Non-financial assets</b>					
Other non-financial assets	4,969	4,957	4,957	5,032	5,133
<b>Total non-financial assets</b>	<b>4,969</b>	<b>4,957</b>	<b>4,957</b>	<b>5,032</b>	<b>5,133</b>
Assets held for sale					
<b>Total assets administered on behalf of Government</b>	<b>46,115</b>	<b>46,363</b>	<b>46,363</b>	<b>46,438</b>	<b>46,539</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	42,435	42,435	42,435	42,435	42,435
Subsidies	28,427	28,427	28,427	28,427	28,427
Personal benefits	3,603	3,352	3,352	3,352	3,352
Other payables	2,787,862	2,787,472	2,785,098	2,785,934	2,788,256
<b>Total payables</b>	<b>2,862,327</b>	<b>2,861,686</b>	<b>2,859,312</b>	<b>2,860,148</b>	<b>2,862,470</b>
<b>Interest bearing liabilities</b>					
Loans	10,000	10,000	10,000	10,000	10,000
<b>Total interest bearing liabilities</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June) (continued)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Provisions</b>					
Employee provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities administered on behalf of Government</b>	<b>2,872,327</b>	<b>2,871,686</b>	<b>2,869,312</b>	<b>2,870,148</b>	<b>2,872,470</b>
<b>Net assets/(liabilities)</b>	<b>(2,826,212)</b>	<b>(2,825,323)</b>	<b>(2,822,949)</b>	<b>(2,823,710)</b>	<b>(2,825,931)</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	130,388	174,618	174,618	174,618	174,618
Net GST received	120,000	120,000	120,000	120,000	120,000
Other	18,725	18,725	18,725	18,725	18,725
<b>Total cash received</b>	<b>269,113</b>	<b>313,343</b>	<b>313,343</b>	<b>313,343</b>	<b>313,343</b>
<b>Cash used</b>					
Grant	45,201	76,826	79,266	74,087	73,539
Subsidies paid	138,252	174,618	174,618	174,618	174,618
Personal benefits	143,817	211,052	192,005	192,501	188,769
Suppliers	1,404,271	1,472,301	1,820,853	1,943,754	2,011,258
Net GST paid	120,000	120,000	120,000	120,000	120,000
<b>Total cash used</b>	<b>1,851,541</b>	<b>2,054,797</b>	<b>2,386,742</b>	<b>2,504,960</b>	<b>2,568,184</b>
<b>Net cash from (used by) operating activities</b>	<b>(1,582,428)</b>	<b>(1,741,454)</b>	<b>(2,073,399)</b>	<b>(2,191,617)</b>	<b>(2,254,841)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from (used by)</b>					
<b>investing activities</b>	-	-	-	-	-
<b>Net increase (decrease) in cash held</b>	<b>(1,582,428)</b>	<b>(1,741,454)</b>	<b>(2,073,399)</b>	<b>(2,191,617)</b>	<b>(2,254,841)</b>
Cash from Official Public Account for:					
- Appropriations	<b>1,731,541</b>	<b>1,934,797</b>	<b>2,266,742</b>	<b>2,384,960</b>	<b>2,448,184</b>
	1,731,541	1,934,797	2,266,742	2,384,960	2,448,184
Cash to Official Public Account for:					
- Appropriations	149,113	193,343	193,343	193,343	193,343
	149,113	193,343	193,343	193,343	193,343
<b>Cash and cash equivalents at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

### 3.2.10 Schedule of Administered Capital Budget

The department has no administered capital purchases to report. For this reason Table 3.2.10 is not presented.

### 3.2.11 Schedule of Asset Movements—Administered

The department has no administered non-financial assets to report. For this reason Table 3.2.11 is not presented.

