

**PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS 2008–09**

PRIME MINISTER AND CABINET PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2008–09

© Commonwealth of Australia 2008

ISBN 978-1-921385-40-7 Portfolio Additional Estimates Statements 2008–09 (RTF)

ISBN 978-1-921385-41-4 Portfolio Additional Estimates Statements 2008–09 (PDF)

ISBN 978-1-921385-42-1 Portfolio Additional Estimates Statements 2008–09 (print)

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the:

Commonwealth Copyright Administration  
Attorney-General's Department  
Robert Garran Offices  
National Circuit  
BARTON ACT 2600

Or posted at

Website: [www.ag.gov.au/cca](http://www.ag.gov.au/cca)

Printed by CanPrint Communications Pty Ltd, Canberra



THE HON ANTHONY BYRNE MP  
PARLIAMENTARY SECRETARY  
TO THE PRIME MINISTER  
CANBERRA

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2008-09 Additional Estimates for the Prime Minister and Cabinet Portfolio excluding the Department of Climate Change and its related entity, which are part of the Prime Minister and Cabinet Portfolio but for which statements are tabled separately.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the portfolio.

I present these statements to ensure proper and effective accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Anthony Byrne', written in a cursive style.

Anthony Byrne

### **Abbreviations and conventions**

The following notations may be used:

NEC/nec	not elsewhere classified
AEST	Australian Eastern Standard Time
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in the text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

### **Enquiries**

Should you have any enquiries regarding this publication, please contact Kym Partington, Chief Financial Officer in the Department of the Prime Minister and Cabinet on (02) 6271 5652.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

USER GUIDE  
TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS



## **USER GUIDE**

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements, is to inform Senators and Members of Parliament and the public of the proposed allocation of resources to government outcomes by agencies within the portfolio. However, unlike the Portfolio Budget Statements, the PAES summarise only the *changes* in resourcing by outcome since the Budget; that is, they update the resourcing for the agency. The PAES include for the first time an Agency Resource Statement, in addition to the information on new measures and the Appropriation Bills.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2008–09. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2008–09* is a mid-year budget report which provides updated information to allow the assessment of the government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

## **STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS**

The PAES are presented in three parts with subsections.

### **User guide**

Provides an introduction explaining the purpose of the PAES.

### **Portfolio overview**

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

### **Agency additional estimates statements**

A statement (under the name of the agency) for each agency affected by Additional Estimates.

---

#### **Section 1: Agency overview and resources**

This section details the total resources available to an agency, the impact of any measures since Budget, and impact on Appropriation Bills No. 3 and No. 4.

---

#### **Section 2: Revisions to outcomes and planned performance**

This section details changes to government outcomes and/or changes to the planned performance of agency output groups.

---

#### **Section 3: Explanatory tables and budgeted financial statements**

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

---

#### **Glossary**

Explains key terms relevant to the portfolio.

---

# CONTENTS

<b>Portfolio Overview.....</b>	<b>1</b>
<b>Department of the Prime Minister and Cabinet.....</b>	<b>9</b>
National Australia Day Council .....	29
Australian National Audit Office.....	39
Australian Public Service Commission.....	57
Office of the Commonwealth Ombudsman.....	73
Office of National Assessments.....	89
Old Parliament House.....	101
<b>Glossary .....</b>	<b>127</b>



# PORTFOLIO OVERVIEW



## PORTFOLIO OVERVIEW

The Prime Minister and Cabinet portfolio agencies produce a range of outputs needed for well-coordinated, efficient and accountable public administration supported by a values-based Australian Public Service.

The portfolio comprises fourteen agencies, including one *Commonwealth Authorities and Companies Act 1997* (CAC Act) company and one statutory and prescribed agency, as follows:

- Department of the Prime Minister and Cabinet
- National Australia Day Council (CAC Act)
- Australian Institute of Family Studies
- Australian National Audit Office
- Australian Public Service Commission
- National Archives of Australia
- Office of the Commonwealth Ombudsman
- Office of the Inspector-General of Intelligence and Security
- Office of National Assessments
- Office of the Official Secretary to the Governor-General
- Office of the Privacy Commissioner
- Old Parliament House
- Department of Climate Change
- Office of the Renewable Energy Regulator (statutory and prescribed agency operating under the *Renewable Energy (Electricity) Act 2000*).

Figure 1 on page 5 shows the overall structure of the portfolio.

Effective from 1 July 2008, Old Parliament House commenced operation as an executive agency under the *Public Service Act 1999*. There have been no other changes to the functions of the portfolio since the 2008–09 Budget.

For budget purposes, separate documents are prepared for the Department of Climate Change and its related agency, the Office of the Renewable Energy Regulator. Further information can be obtained in the Department of Climate Change Portfolio Additional Estimates Statements 2008–09 (PAES).

### *Portfolio Overview*

The agencies reporting in this PAES are:

- Department of the Prime Minister and Cabinet
- National Australia Day Council
- Australian National Audit Office
- Australian Public Service Commission
- Office of the Commonwealth Ombudsman
- Office of National Assessments
- Old Parliament House.

The National Australia Day Council is a CAC Act body within the portfolio. While most CAC Act entities do not prepare PB Statements or PAES, the council's status as a general government sector entity has led to a decision that it should do so. Because the council is impacted by the 2008-09 Additional Estimates, it is included as an agency in this PAES.

**Figure 1: Prime Minister and Cabinet portfolio structure and outcomes**



## **ADDITIONAL ESTIMATES AND VARIATIONS – PORTFOLIO LEVEL**

The Prime Minister and Cabinet Portfolio is being provided with additional funds to meet the following new measures and substantial variations since Budget.

- The Department of the Prime Minister and Cabinet:
  - to fund the National Australia Day Council to provide the Australia Day Live concert and other Australia Day activities in the national capital
  - to host the Pacific Islands Forum in Australia in August 2009
  - to fund the implementation of Operation Sunlight
  - to fund other departmental operations.
- Australian National Audit Office:
  - to fund increased scope of audit work required following mergers and acquisitions for Australia Post and Medibank Private
  - to fund the implementation of Operation Sunlight
  - to provide Government communications advice.
- Australian Public Service Commission:
  - to fund the Ethics Advisory Service
  - to participate in the review of government use of information and communications technology
  - to develop a recruitment advertising policy and website.
- Office of the Commonwealth Ombudsman:
  - to improve the non-statutory refugee status assessment process.
- Office of National Assessments:
  - to provide additional funding and to re-phase existing funding for fit-out purposes.
- Old Parliament House:
  - to establish Old Parliament House as an Executive Agency and to enhance its education and public programs.

# AGENCY ADDITIONAL ESTIMATES STATEMENTS

<b>Department of the Prime Minister and Cabinet.....</b>	<b>9</b>
<b>National Australia Day Council.....</b>	<b>29</b>
<b>Australian National Audit Office.....</b>	<b>39</b>
<b>Australian Public Service Commission .....</b>	<b>57</b>
<b>Office of the Commonwealth Ombudsman .....</b>	<b>73</b>
<b>Office of National Assessments .....</b>	<b>89</b>
<b>Old Parliament House.....</b>	<b>101</b>



# DEPARTMENT OF THE PRIME MINISTER AND CABINET

<b>Section 1: Agency overview and resources</b> .....	<b>11</b>
1.1 Strategic direction .....	11
1.2 Agency resource statement .....	11
1.3 Agency measures table .....	14
1.4 Additional estimates and variations to outcomes .....	15
1.5 Breakdown of additional estimates by appropriation bill .....	17
<b>Section 2: Revisions to agency outcomes and planned performance</b> .....	<b>18</b>
2.1 Outcomes and performance information .....	18
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>19</b>
3.1 Explanatory tables .....	19
3.2 Budgeted financial statements .....	20



## **DEPARTMENT OF THE PRIME MINISTER AND CABINET**

### **Section 1: Agency overview and resources**

#### **1.1 STRATEGIC DIRECTION**

There have been no changes to the department's functions or outcome structure since the publication of the Portfolio Budget Statements 2008–09. Details of the department's strategic direction and outcome structure can be found in the Portfolio Budget Statements 2008–09, page 15 and page 21.

New measures since Portfolio Budget Statements 2008–09 include:

- Funding of \$0.9 million for 2008–09 to the National Australia Day Council to provide the Australia Day Live concert and other Australia Day activities in the national capital (see Mid-Year Economic and Fiscal Outlook 2008–09, page 181).
- \$6.0 million over two years on a no-win/no-loss basis to host the Pacific Islands Forum in Australia in August 2009.
- \$2.7 million of operating funding and \$0.7 million of capital funding in 2008–09 and \$3.8 million of ongoing operating funding for other departmental operations.
- \$0.2 million for the implementation of Operation Sunlight.

#### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for the Department of the Prime Minister and Cabinet at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional Estimates <sup>=</sup>	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	150,622 <sup>5</sup>	6,221 <sup>1</sup>	156,843	146,702
s. 31 Relevant agency receipts	-	2,566 <sup>3</sup>	2,566	8,162
<b>Total</b>	<b>150,622</b>	<b>8,787</b>	<b>159,409</b>	<b>154,864</b>
<b>Administered expenses</b>				
Outcome 1	7,053	22 <sup>1</sup>	7,075	6,571
Payments to CAC Act bodies	2,403	892 <sup>1</sup>	3,295	2,370
<b>Total</b>	<b>9,456</b>	<b>914</b>	<b>10,370</b>	<b>8,941</b>
<b>Total ordinary annual services</b>	<b>A 160,078</b>	<b>9,701</b>	<b>169,779</b>	<b>163,805</b>
<b>Other services</b>				
<b>Administered expenses</b>				
<b>Specific payments to states, ACT, NT and local government</b>				
Outcome 1	-	-	-	-
<b>Total</b>	-	-	-	-
<b>New administered expenses</b>				
Outcome 1	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Departmental non-operating</b>				
Equity injections	1,411	715 <sup>2</sup>	2,126	272
Previous years' outputs	2,604	51 <sup>2</sup>	2,655	-
<b>Total</b>	<b>4,015</b>	<b>766</b>	<b>4,781</b>	<b>272</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	-	294 <sup>2</sup>	294	-
Payments to CAC Act bodies	-	-	-	-
– non-operating	-	-	-	-
<b>Total</b>	-	<b>294</b>	<b>294</b>	-
<b>Total other services</b>	<b>B 4,015</b>	<b>1,060</b>	<b>5,075</b>	<b>272</b>
<b>Total Available Annual Appropriations</b>	<b>164,093</b>	<b>10,761</b>	<b>174,854</b>	<b>164,077</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
Allowance to former Governors- General – s. 5, GG Act (A)	1,249	-	1,249	909
<b>Total Special Appropriations</b>	<b>C 1,249</b>	<b>-</b>	<b>1,249</b>	<b>909</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>165,342</b>	<b>10,761</b>	<b>176,103</b>	<b>164,986</b>

Continued on next page.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008 (continued)**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Special Accounts</b>				
Opening balance <sup>4</sup>	-	-	-	18,471
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	12,439
<b>Total Special Accounts</b>	<b>D</b> -	-	-	<b>30,910</b>
<b>Total resourcing</b>				<b>195,896</b>
<b>Total net resourcing for Department of the Prime Minister and Cabinet</b>	<b>165,342</b>	<b>10,761</b>	<b>176,103</b>	<b>195,896</b>

1. Appropriation Bill (No. 3) 2008–09.
2. Appropriation Bill (No. 4) 2008–09.
3. Total s. 31 relevant agency receipts—estimate.
4. The AAO of 3 December 2007 transferred the aggregate media buying function to the Department of Finance and Deregulation. Accordingly the two related special accounts were closed during 2007–08.
5. Includes \$24.9 million of unused no win / no loss funding to be returned in 2008–09, \$24.7 million provided for the Asia Pacific Economic Cooperation Taskforce and \$0.2 million for the Australia 2020 Summit.

**Third party drawdowns from and on behalf of other agencies**

The department has no third party drawdown arrangements.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into expense and capital measures; the affected output groups are identified.

**Table 1.2: Agency measures since 2008–09 Budget**

	Output group	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Expense measures</b>					
Australia Day 2009 events – additional funding					
Administered expense	1.5	892	-	-	-
<b>Total</b>		<b>892</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other departmental					
Departmental outputs	tba	2,509	3,650	3,654	3,693
<b>Total</b>		<b>2,509</b>	<b>3,650</b>	<b>3,654</b>	<b>3,693</b>
Implementation of Operation Sunlight					
Departmental outputs	All	244	-	-	-
<b>Total</b>		<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>
Pacific Islands Forum 2009					
Departmental outputs	1.5	3,350	2,599	-	-
<b>Total</b>		<b>3,350</b>	<b>2,599</b>	<b>-</b>	<b>-</b>
<b>Total expense measures</b>					
Administered		892	-	-	-
Departmental		6,103	6,249	3,654	3,693
<b>Total</b>		<b>6,751</b>	<b>6,249</b>	<b>3,654</b>	<b>3,693</b>
<b>Capital measures</b>					
Other departmental					
Departmental capital	tba	715	-	-	-
<b>Total</b>		<b>715</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital measures</b>					
Administered		-	-	-	-
Departmental		715	-	-	-
<b>Total</b>		<b>715</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department of the Prime Minister and Cabinet at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2008–09 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

**Table 1.3: Additional estimates and variations to outcomes from measures since 2008–09 Budget**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 1</b>					
Increase in estimates (administered)					
	Australia Day 2009 events – additional funding	1.5	892	-	-
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>892</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase in estimates (departmental)					
	Other departmental	tba	2,627	3,828	3,832
	Pacific Islands Forum 2009	1.5	3,350	2,599	-
	Implementation of Operation Sunlight	All	244	-	-
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>6,221</b>	<b>6,427</b>	<b>3,832</b>	<b>3,812</b>
Increase in capital (departmental)					
	Other departmental	tba	715	-	-
<b>Net impact on capital for Outcome 1 (departmental)</b>		<b>715</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.4: Additional estimates and variations to outcomes from other variations**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	
<b>Outcome 1</b>						
Increase in estimates (administered)						
Support to designated and former						
	Governors-General <sup>1</sup>	1.5	22	109	215	240
	Parameter adjustments	All	-	62	79	81
<b>Net impact on estimates for Outcome 1 (administered)</b>			<b>22</b>	<b>171</b>	<b>294</b>	<b>321</b>
Increase in estimates (departmental)						
	Parameter adjustments	All	-	414	490	569
<b>Net impact on estimates for Outcome 1 (departmental)</b>			<b>-</b>	<b>414</b>	<b>490</b>	<b>569</b>
Increase in capital (administered)						
	Support to designated and former					
	Governors-General	1.5	294	-	-	-
<b>Net impact on estimates for Outcome 1 (administered)</b>			<b>294</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase in capital (departmental)						
	Northern Territory emergency response – coordination (capital) <sup>2</sup>	1.2	51	-	-	-
<b>Net impact on estimates for Outcome 1 (departmental)</b>			<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>

1. Represents funding for additional accommodation and administrative costs relating to the recently retired Governor-General.

2. Represents funding for additional expenses in relation to the 2007–08 Supplementary Estimates no win / no loss measure 'Northern Territory Emergency Response – coordination'.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department of the Prime Minister and Cabinet through Appropriation Bills No. 3 and No. 4.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>ADMINISTERED ITEMS</b>					
<b>Outcome 1</b>	8,941	9,456	10,370	914	-
<b>Total</b>	<b>8,941</b>	<b>9,456</b>	<b>10,370</b>	<b>914</b>	-
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>	146,514	92,979	99,200	6,221	-
<b>Total</b>	<b>146,514</b>	<b>92,979</b>	<b>99,200</b>	<b>6,221</b>	-
<b>Total administered and departmental</b>	<b>155,455</b>	<b>102,435</b>	<b>109,570</b>	<b>7,135</b>	-

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

**Table 1.6: Appropriation Bill (No. 4) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>Outcome 1</b>					
<b>Non-operating</b>					
Equity injections	272	1,411	2,126	715	-
Previous years' outputs	-	2,604	2,655	51	-
Administered assets and liabilities	-	-	294	294	-
<b>Total non-operating</b>	<b>272</b>	<b>4,015</b>	<b>5,075</b>	<b>1,060</b>	-
<b>Total</b>	<b>272</b>	<b>4,015</b>	<b>5,075</b>	<b>1,060</b>	-

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

## Section 2: Revisions to agency outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

There have been no changes to the department’s outcome, or outcome structure, since the Portfolio Budget Statements 2008–09.

The new budget measure to host the Pacific Islands Forum in Australia in August 2009 will be incorporated as an additional output component to Output 1.5, Support Services for Government Operations.

<b>Output Group 1.5: Support Services for Government Operations</b>	
Changes in components: <b>1.5.9 Pacific Islands Forum</b> Planning, logistics and support to the government in hosting the Pacific Islands Forum in August 2009	
Key performance indicators	2008–09 target
The degree of satisfaction of the Prime Minister and Pacific Islands Forum Secretariat	Critical logistical arrangements in place Pacific Islands Secretariat and participants notified of logistical and support arrangements

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

There has been no change to the special accounts flows disclosed by the Department of the Prime Minister and Cabinet in the 2008–09 Portfolio Budget Statements.

#### 3.1.2 Estimates of variations to average staffing level

Changes in average staffing level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in the Portfolio Budget Statements in the Outcome Resourcing Table on page 24.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
Sound and well-coordinated government policies, programs and decision-making processes.	506	526	20
<b>Total</b>	<b>506</b>	<b>526</b>	<b>20</b>

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

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

Departmental revised income for 2008–09 is estimated at \$103.6 million, an increase of \$8.8 million since Budget. This increase includes a \$6.2 million increase in appropriation for the budget measures and estimates variations detailed in Tables 1.3 and 1.4 of this Budget document. An estimate of revenue from independent sources of \$2.6 million reflecting the transfer of employee provisions between government agencies has also been included.

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

The department's revised budgeted net asset position of \$41.4 million as at 30 June 2009 represents a decrease of \$21.4 million from the 2008–09 Budget. This change is primarily due to the \$24.9 million return of unused funding provided for the Asia Pacific Economic Cooperation Taskforce \$24.7 million and the Australia 2020 Summit, \$0.2 million. Other changes reflect the flow-on effect of actual closing balances at 30 June 2008.

#### **Budgeted departmental cash flows**

The cash flow is consistent with, and representative of, the transactions reported in the income statement, adjusted for any non-cash items and anticipated asset sales and purchases.

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

In 2008–09 the total revised expense administered on behalf of the government is expected to be \$10.4 million as compared to \$9.5 million at Budget. This increase is due to changes in funding for the budget measures and estimates variations detailed in Tables 1.3 and 1.4 of this Budget document.

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

Changes are those that would be attributable to normal business activities and the flow-on effect of closing balances at 30 June 2008.

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

The cash flow is consistent with, and representative of, the transactions reported in the schedule of administered income and expenses.

### 3.2.2 Budgeted financial statements

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

	Actual 2007–08 \$'000	Revised budget 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	149,118	99,200	97,178	93,363	92,777
Goods and services <sup>1</sup>	11,978	2,566	2,669	2,776	2,886
<b>Total revenue</b>	<b>161,096</b>	<b>101,766</b>	<b>99,847</b>	<b>96,139</b>	<b>95,663</b>
<b>Gains</b>					
Other	1,803	1,800	1,800	1,800	1,800
<b>Total gains</b>	<b>1,803</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Total income</b>	<b>162,899</b>	<b>103,566</b>	<b>101,647</b>	<b>97,939</b>	<b>97,463</b>
<b>EXPENSE</b>					
Employees	58,504	56,875	58,672	60,117	62,430
Suppliers	78,612	37,727	33,870	28,617	25,669
Grants	5,875	4,700	4,900	5,000	5,100
Depreciation and amortisation	4,383	4,264	4,205	4,205	4,264
Write-down of assets and impairment of assets	3,539	-	-	-	-
Net losses from sale of assets	1,107	-	-	-	-
<b>Total expenses</b>	<b>152,020</b>	<b>103,566</b>	<b>101,647</b>	<b>97,939</b>	<b>97,463</b>
<b>Net operating result</b>	<b>10,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

1. 2007–08 includes revenue for the Asia Pacific Economic Cooperation Taskforce and commissions related to the aggregate media buying function which transferred to Department of Finance and Deregulation as a result of the 3 December 2007 AAOs.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	1,429	1,000	1,000	1,000	1,000
Receivables	52,508	29,583	33,335	36,936	40,619
Accrued revenue	620	120	120	120	120
<b>Total financial assets</b>	<b>54,557</b>	<b>30,703</b>	<b>34,455</b>	<b>38,056</b>	<b>41,739</b>
<b>Non-financial assets</b>					
Prepayments	978	1,007	1,038	1,069	1,101
Infrastructure, plant and equipment	31,439	31,193	28,905	26,592	24,220
Intangibles	491	599	707	815	923
Other	156	283	283	283	283
<b>Total non-financial assets</b>	<b>33,064</b>	<b>33,082</b>	<b>30,933</b>	<b>28,759</b>	<b>26,527</b>
<b>Total assets</b>	<b>87,621</b>	<b>63,785</b>	<b>65,388</b>	<b>66,815</b>	<b>68,266</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,903	2,021	2,031	2,031	2,031
Lease rental payable	1,672	2,725	3,608	4,322	5,036
Other payables	273	273	273	273	273
<b>Total payables</b>	<b>6,848</b>	<b>5,019</b>	<b>5,912</b>	<b>6,626</b>	<b>7,340</b>
<b>Provisions</b>					
Employees	16,375	17,031	17,711	18,420	19,157
Other provisions <sup>1</sup>	25,199	287	292	296	296
<b>Total provisions</b>	<b>41,574</b>	<b>17,318</b>	<b>18,003</b>	<b>18,716</b>	<b>19,453</b>
<b>Total liabilities</b>	<b>48,422</b>	<b>22,337</b>	<b>23,915</b>	<b>25,342</b>	<b>26,793</b>
<b>EQUITY<sup>2</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	13,098	15,348	15,372	15,372	15,372
Reserves	6,736	6,736	6,736	6,736	6,736
accumulated results	19,365	19,365	19,365	19,365	19,365
<b>Total parent entity interest</b>	<b>39,199</b>	<b>41,449</b>	<b>41,473</b>	<b>41,473</b>	<b>41,473</b>
<b>Total equity</b>	<b>39,199</b>	<b>41,449</b>	<b>41,473</b>	<b>41,473</b>	<b>41,473</b>
Current assets	55,691	31,993	35,776	39,408	43,123
Non-current assets	31,930	31,792	29,612	27,407	25,143
Current liabilities	44,834	17,318	18,003	18,716	19,453
Non-current liabilities	3,588	5,019	5,912	6,626	7,340

1. Includes a provision raised in 2007–08 for the return in 2008–09 of unused funding from the Asia Pacific Economic Cooperation Taskforce, \$24.7 million, and the Australia 2020 Summit, \$0.2 million.

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

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	12,030	2,566	2,669	2,776	2,886
Appropriations	146,514	99,200	97,178	93,363	92,777
Cash from OPA	-	22,104	-	-	-
Net GST received	7,819	3,411	2,945	2,426	2,144
<b>Total cash received</b>	<b>166,363</b>	<b>127,281</b>	<b>102,792</b>	<b>98,565</b>	<b>97,807</b>
<b>Cash used</b>					
Employees	59,080	56,219	57,992	59,408	61,693
Suppliers	87,665	36,433	32,836	26,073	22,913
Grants	6,049	4,700	4,900	5,000	5,100
Cash to the OPA	2,962	-	2,088	3,627	3,925
Net GST paid	8,191	3,411	2,945	2,426	2,144
<b>Total cash used</b>	<b>163,947</b>	<b>100,763</b>	<b>100,761</b>	<b>96,534</b>	<b>95,775</b>
<b>Net cash from or (used by) operating activities</b>	<b>2,416</b>	<b>26,518</b>	<b>2,031</b>	<b>2,031</b>	<b>2,032</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	349	-	-	-	-
<b>Total cash received</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	2,382	4,155	2,056	2,031	2,032
<b>Total cash used</b>	<b>2,382</b>	<b>4,155</b>	<b>2,056</b>	<b>2,031</b>	<b>2,032</b>
<b>Net cash from or (used by) investing activities</b>	<b>(2,033)</b>	<b>(4,155)</b>	<b>(2,056)</b>	<b>(2,031)</b>	<b>(2,032)</b>

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 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	272	2,126	25	-	-
Other cash received	1,058	51	-	-	-
<b>Total cash received</b>	<b>1,330</b>	<b>2,177</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid <sup>1</sup>	-	24,969	-	-	-
Other cash used	1,058	-	-	-	-
<b>Total cash used</b>	<b>1,058</b>	<b>24,969</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>272</b>	<b>(22,792)</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>655</b>	<b>(429)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	774	1,429	1,000	1,000	1,000
<b>Cash at the end of the reporting period</b>	<b>1,429</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

1. 2008–09 includes the return of unused no win / no loss funding provided for the Asia Pacific Economic Cooperation Taskforce, \$24.7 million, and the Australia 2020 Summit, \$0.2 million.  
Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	19,365	-	6,736	13,098	39,199
Other adjustments	-	-	-	124	124
<b>Adjusted opening balance</b>	<b>19,365</b>	<b>-</b>	<b>6,736</b>	<b>13,222</b>	<b>39,323</b>
<b>Transactions with owners</b>					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	2,126	2,126
Other	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,126</b>	<b>2,126</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>19,365</b>	<b>-</b>	<b>6,736</b>	<b>15,348</b>	<b>41,449</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 <sup>1</sup>	8,481	-	-	-	-
<b>Total non-taxation</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues administered on behalf of government</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of government</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	2,370	3,295	2,384	2,385	2,433
Personal benefits	747	765	779	796	812
Employees	1,001	1,022	1,063	1,106	1,150
Suppliers	4,937	5,110	4,952	5,017	5,122
Depreciation and amortisation	178	178	178	178	178
<b>Total expenses administered on behalf of government</b>	<b>9,233</b>	<b>10,370</b>	<b>9,356</b>	<b>9,482</b>	<b>9,695</b>

1. Revenue in 2007–08 relates to the aggregate media buying function which was transferred to the Department of Finance and Deregulation as a result of the 3 December 2007 AAOs.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	-	-	-	-	-
Receivables	41	11	11	11	11
Investments (s. 39 FMA Act) <sup>1</sup>	715	715	715	715	715
Accrued revenue	1	-	-	-	-
<b>Total financial assets</b>	<b>757</b>	<b>726</b>	<b>726</b>	<b>726</b>	<b>726</b>
<b>Non-financial assets</b>					
Land and buildings	40,902	40,878	40,854	40,830	40,806
Infrastructure, plant and equipment	1,082	1,207	1,038	869	700
Other	30	20	20	20	20
<b>Total non-financial assets</b>	<b>42,014</b>	<b>42,105</b>	<b>41,912</b>	<b>41,719</b>	<b>41,526</b>
<b>Total assets administered on behalf of government</b>	<b>42,771</b>	<b>42,831</b>	<b>42,638</b>	<b>42,445</b>	<b>42,252</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Provisions</b>					
Employees	163	151	156	161	167
Personal benefits	12,118	11,634	11,155	10,673	10,187
Other provisions	81	81	81	81	81
<b>Total provisions</b>	<b>12,362</b>	<b>11,866</b>	<b>11,392</b>	<b>10,915</b>	<b>10,435</b>
<b>Payables</b>					
Suppliers	336	336	336	336	336
Personal benefits	163	-	-	-	-
Other payables	15	15	15	15	18
<b>Total payables</b>	<b>514</b>	<b>351</b>	<b>351</b>	<b>351</b>	<b>354</b>
<b>Total liabilities administered on behalf of government</b>	<b>12,876</b>	<b>12,217</b>	<b>11,743</b>	<b>11,266</b>	<b>10,789</b>

1. Equity interest in the National Australia Day Council (NADC). The value recognised is based on the NADC's net asset position at 30 June 2008.

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	9,375	-	-	-	-
Net GST received	30	534	516	517	521
Other	-	-	-	-	-
<b>Total cash received</b>	<b>9,405</b>	<b>534</b>	<b>516</b>	<b>517</b>	<b>521</b>
<b>Cash used</b>					
Employees	1,025	1,034	1,058	1,100	1,144
Grant payments	2,370	3,295	2,384	2,385	2,433
Personal benefits	744	1,249	1,258	1,278	1,298
Suppliers	5,216	5,863	5,677	5,690	5,736
Net GST paid	-	534	516	517	521
<b>Total cash used</b>	<b>9,355</b>	<b>11,975</b>	<b>10,893</b>	<b>10,970</b>	<b>11,132</b>
<b>Net cash from operating activities</b>	<b>50</b>	<b>(11,441)</b>	<b>(10,377)</b>	<b>(10,453)</b>	<b>(10,611)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment and intangibles	-	-	-	-	-
<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 and intangibles	-	472	178	178	178
<b>Total cash used</b>	<b>-</b>	<b>472</b>	<b>178</b>	<b>178</b>	<b>178</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>(472)</b>	<b>(178)</b>	<b>(178)</b>	<b>(178)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	1,058	294	-	-	-
<b>Total cash received</b>	<b>1,058</b>	<b>294</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>1,058</b>	<b>294</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	21	-	-	-	-
Cash from Official Public Account for:					
– appropriations	11,025	11,619	10,555	10,631	10,789
Cash to Official Public Account for:					
– special accounts	(12,154)	-	-	-	-
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

# NATIONAL AUSTRALIA DAY COUNCIL

<b>Section 1: Agency overview and resources .....</b>	<b>31</b>
1.1 Strategic direction .....	31
1.2 Agency resource statement .....	31
1.3 Agency measures table .....	32
1.4 Additional estimates and variations to outcomes .....	32
<b>Section 2: Revisions to agency outcomes and planned performance .....</b>	<b>33</b>
2.1 Outcomes and performance information .....	33
<b>Section 3: Explanatory tables and budgeted financial statements .....</b>	<b>34</b>
3.1 Explanatory tables .....	34
3.2 Budgeted financial statements .....	35



## **NATIONAL AUSTRALIA DAY COUNCIL**

### **Section 1: Agency overview and resources**

#### **1.1 STRATEGIC DIRECTION**

The vision of the National Australia Day Council (NADC) is to inspire national pride to enrich the life of all Australians.

The NADC works with and for the people and government of Australia to:

- unite all Australians through celebration with a focus on Australia Day
- promote the meaning of Australia Day through activity, education, reflection, discussion and debate
- promote good citizenship, values and achievement by recognising excellence and service to the communities and the nation.

The outcome of the NADC is a shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards.

The NADC will receive an additional \$0.9 million in funding in 2008–09 through the Additional Estimates process to provide the Australia Day Live Concert and other Australia Day events on 25 and 26 January 2009.

#### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for the NADC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year.

**Table 1.1: CAC Act body resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

Source	Estimate as at +	Proposed	Total	Total
	Budget	Additional =	Estimate at	Resources
	2008–09	2008–09	2008–09	2007–08
	\$'000	\$'000	\$'000	\$'000
Opening balance / Reserves at bank	715	-	-	-
<b>REVENUE FROM GOVERNMENT</b>				
<b>Ordinary Annual Services<sup>1</sup></b>				
<i>Outcome 1</i>	2,403	892	3,295	2,370
<b>Total ordinary annual services</b>	<b>2,403</b>	<b>892</b>	<b>3,295</b>	<b>2,370</b>
<b>FUNDS FROM OTHER SOURCES</b>				
<i>Other</i>	3,195	-	3,195	2,899
<b>Total</b>	<b>3,195</b>	<b>-</b>	<b>3,195</b>	<b>2,899</b>
<b>Total net resourcing for NADC</b>	<b>5,598</b>	<b>892</b>	<b>6,490</b>	<b>5,269</b>

1 The NADC is not directly appropriated, as it is a CAC Act body. Appropriations are made to the Department of the Prime Minister and Cabinet. They are then paid to the council and are considered 'departmental' for all purposes.

### 1.3 AGENCY MEASURES TABLE

The NADC does not have any new measures approved since the 2008–09 Budget.

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for the NADC at Additional Estimates, by outcome. It includes Additional Estimates or variations through other factors, such as parameter adjustments.

**Table 1.4: Additional estimates and variations to outcomes from other variations**

Output group impacted	2008–09	2009–10	2010–11	2011–12
	\$'000	\$'000	\$'000	\$'000
Increase in estimates (departmental)				
Australia Day 2009 events – Additional funding	892	-	-	-
<b>Net impact on estimates for Outcome 1 (departmental)</b>	<b>892</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

#### **Outcome 1**

A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards.

#### **Outcome 1 Strategy**

In order to achieve its outcome, the NADC:

- unites all Australians through celebration with a focus on Australia Day
- promotes the meaning of Australia Day through activity, education, reflection, discussion and debate
- promotes good citizenship, values and achievement by recognising excellence and service to the communities and the nation.

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

The NADC has no special accounts.

#### 3.1.2 Estimates of variations to average staffing level

Changes in average staffing level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in the PB Statements in each Outcome Resourcing Table.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
Outcome 1	13	13	-
<b>Total</b>	<b>13</b>	<b>13</b>	<b>-</b>

### 3.2 BUDGETED FINANCIAL STATEMENTS

#### 3.2.1 Analysis of budgeted financial statements

##### Income statement

The NADC is receiving an additional \$0.9 million in funding through the Additional Estimates process to provide the Australia Day Live Concert and other Australia Day events on 25 and 26 January 2009.

Other resources available to be used by the NADC in 2008–09 are currently expected to remain stable.

##### Balance sheet

In 2008–09, the NADC has budgeted for internally funded capital expenditure of \$50,000 and expects no significant change to its balance sheet.

##### Departmental statement of changes in equity

The departmental statement of changes in equity reflects the operating result.

### 3.2.2 Budgeted financial statements

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

	Actual 2007–08 \$'000	Revised budget 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	2,370	3,295	2,384	2,385	2,433
Goods and services	2,783	3,075	3,075	3,075	3,075
Interest	116	120	120	120	120
<b>Total revenue</b>	<b>5,269</b>	<b>6,490</b>	<b>5,579</b>	<b>5,580</b>	<b>5,628</b>
<b>Total income</b>	<b>5,269</b>	<b>6,490</b>	<b>5,579</b>	<b>5,580</b>	<b>5,628</b>
<b>EXPENSE</b>					
Employees	881	1,019	1,019	1,019	1,019
Suppliers	3,733	4,070	3,159	3,160	3,208
Grants to state and territory ADCs	757	1,349	1,349	1,349	1,349
Depreciation and amortisation	38	50	50	50	50
<b>Total expenses</b>	<b>5,409</b>	<b>6,488</b>	<b>5,577</b>	<b>5,578</b>	<b>5,626</b>
<b>Net operating result</b>	<b>(140)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	1,420	1,422	1,424	1,426	1,428
Receivables	57	57	57	57	57
<b>Total financial assets</b>	<b>1,477</b>	<b>1,479</b>	<b>1,481</b>	<b>1,483</b>	<b>1,485</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	205	205	205	205	205
<b>Total non-financial assets</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>
<b>Total assets</b>	<b>1,682</b>	<b>1,684</b>	<b>1,686</b>	<b>1,688</b>	<b>1,690</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	132	132	132	132	132
Other payables	750	750	750	750	750
<b>Total payables</b>	<b>882</b>	<b>882</b>	<b>882</b>	<b>882</b>	<b>882</b>
<b>Provisions</b>					
Employees	85	85	85	85	85
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Total liabilities</b>	<b>967</b>	<b>967</b>	<b>967</b>	<b>967</b>	<b>967</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Reserves	2	2	2	2	2
Retained surpluses or accumulated deficits	713	715	717	719	721
<b>Total parent entity interest</b>	<b>715</b>	<b>717</b>	<b>719</b>	<b>721</b>	<b>723</b>
<b>Total equity</b>	<b>715</b>	<b>717</b>	<b>719</b>	<b>721</b>	<b>723</b>
<b>Current assets</b>	<b>1,477</b>	<b>1,479</b>	<b>1,481</b>	<b>1,483</b>	<b>1,485</b>
<b>Non-current assets</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>
<b>Current liabilities</b>	<b>628</b>	<b>628</b>	<b>628</b>	<b>628</b>	<b>628</b>
<b>Non-current liabilities</b>	<b>339</b>	<b>339</b>	<b>339</b>	<b>339</b>	<b>339</b>

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	2,783	3,075	3,075	3,075	3,075
Grant	2,370	3,295	2,384	2,385	2,433
Interest	116	120	120	120	120
<b>Total cash received</b>	<b>5,269</b>	<b>6,490</b>	<b>5,579</b>	<b>5,580</b>	<b>5,628</b>
<b>Cash used</b>					
Employees	881	1,019	1,019	1,019	1,019
Suppliers	3,666	4,070	3,159	3,160	3,208
Grants	757	1,349	1,349	1,349	1,349
<b>Total cash used</b>	<b>5,304</b>	<b>6,438</b>	<b>5,527</b>	<b>5,528</b>	<b>5,576</b>
<b>Net cash from or (used by) operating activities</b>	<b>(35)</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	209	50	50	50	50
<b>Total cash used</b>	<b>209</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Net cash from or (used by) investing activities</b>	<b>209</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Net increase or (decrease) in cash held</b>	<b>(244)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Cash at the beginning of the reporting period	1,664	1,420	1,422	1,424	1,426
<b>Cash at the end of the reporting period</b>	<b>1,420</b>	<b>1,422</b>	<b>1,424</b>	<b>1,426</b>	<b>1,428</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	713	2	-	-	715
<b>Adjusted opening balance</b>	<b>713</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>715</b>
Net operating result	2	-	-	-	2
<b>Total income and expenses</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>715</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>717</b>

Prepared on Australian Accounting Standards basis.

# AUSTRALIAN NATIONAL AUDIT OFFICE

<b>Section 1: Agency overview and resources</b> .....	<b>41</b>
1.1 Strategic direction .....	41
1.2 Agency resource statement.....	41
1.3 Agency measures table .....	44
1.4 Additional estimates and variations to outcomes .....	45
1.5 Breakdown of additional estimates by appropriation bill .....	46
<b>Section 2: Revisions to agency outcomes and planned performance</b> .....	<b>47</b>
2.1 Outcomes and performance information .....	47
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>48</b>
3.1 Explanatory tables .....	48
3.2 Budgeted financial statements .....	48



## **AUSTRALIAN NATIONAL AUDIT OFFICE**

### **Section 1: Agency overview and resources**

The Australian National Audit Office's (ANAO) outcome and outputs structure is unchanged from that shown in the 2008–09 Portfolio Budget Statements.

#### **1.1 STRATEGIC DIRECTION**

The ANAO's strategic direction is unchanged from that shown in the 2008–09 Portfolio Budget Statements.

The ANAO is to receive appropriations for additional audit work it is required to undertake.

#### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for the ANAO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	78,523	1,179 <sup>1</sup>	79,702	81,894
s. 31 Relevant agency receipts <sup>2</sup>	1,856	-	1,856	3,473
<b>Total</b>	<b>80,379</b>	<b>1,179</b>	<b>81,558</b>	<b>85,367</b>
<b>Administered expenses</b>				
Outcome	-	-	-	-
Payments to CAC Act bodies	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total ordinary annual services</b>	<b>A 80,379</b>	<b>1,179</b>	<b>81,558</b>	<b>85,367</b>
<b>Other services</b>				
<b>Administered expenses</b>				
<b>Specific payments to states, ACT, NT and local government</b>				
Outcome	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>New administered expenses</b>				
Outcome	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental non-operating</b>				
Equity injections	-	-	-	-
Previous years' outputs	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	-	-	-	-
Payments to CAC Act bodies	-	-	-	-
– non-operating	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>B -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Available Annual Appropriations</b>	<b>80,379</b>	<b>1,179</b>	<b>81,558</b>	<b>85,367</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
Auditor-General remuneration and expense – <i>Auditor General Act</i> 1997, Schedule 1, sections 3 and 7	392	-	392	392
<b>Total Special Appropriations</b>	<b>C 392</b>	<b>-</b>	<b>392</b>	<b>392</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>80,771</b>	<b>1,179</b>	<b>81,950</b>	<b>85,759</b>

Continued on next page.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008 (continued)**

	Estimate as at Budget <sup>*</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Special Accounts</b>				
Opening balance	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Accounts</b>	<b>D</b> -	-	-	-
<b>Total resourcing</b>				
A + B + C + D	<b>80,771</b>	<b>1,179</b>	<b>81,950</b>	<b>85,759</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
<b>Total net resourcing for the Australian National Audit Office</b>	-	-	-	-

1. Appropriation Bill (No. 3) 2008–09.
  2. Total s. 31 relevant agency receipts—estimate.
- Note: All figures are GST exclusive.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into revenue, expense and capital measures; the affected output groups are identified.

**Table 1.2: Agency measures since 2008–09 Budget**

	Output group	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Expense measures</b>					
Government Communications Administration	1.1				
Administered expense		-	-	-	-
Departmental outputs		608	612	615	620
<b>Total</b>		<b>608</b>	<b>612</b>	<b>615</b>	<b>620</b>
Implementation of Operation Sunlight	3.1				
Administered expense		-	-	-	-
Departmental outputs		-	746	746	752
<b>Total</b>		<b>-</b>	<b>746</b>	<b>746</b>	<b>752</b>
<b>Total expense measures</b>					
Administered		-	-	-	-
Departmental		608	1,358	1,361	1,372
<b>Total</b>		<b>608</b>	<b>1,358</b>	<b>1,361</b>	<b>1,372</b>

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the ANAO at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2008–09 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

**Table 1.3: Additional estimates and variations to outcomes from measures since 2008–09 Budget**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 1</b>					
Increase in estimates (departmental)					
Government Communications Administration	1.1	608	612	615	620
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>608</b>	<b>612</b>	<b>615</b>	<b>620</b>
<b>Outcome 2</b>					
Increase in estimates (departmental)					
Implementation of Operation Sunlight	3.1	-	746	746	752
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>-</b>	<b>746</b>	<b>746</b>	<b>752</b>

**Table 1.4: Additional estimates and variations to outcomes from other variations**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 2</b>					
Increase in revenue estimates (administered)					
Increased scope of audit work required following mergers and acquisitions for Australia Post and Medibank Private	3.1	571	590	609	629
<b>Net impact on estimates for Outcome 2 (administered)</b>		<b>571</b>	<b>590</b>	<b>609</b>	<b>629</b>
Increase in estimates (departmental)					
Increased scope of audit work required following mergers and acquisitions for Australia Post and Medibank Private	3.1	571	590	609	629
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>571</b>	<b>590</b>	<b>609</b>	<b>629</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the ANAO through Appropriation Bill No. 3.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Improvement in Public Administration	24,005	24,115	24,723	608	-
<b>Outcome 2</b>					
Assurance	39,425	38,383	38,954	571	-
<b>Total</b>	<b>63,430</b>	<b>62,498</b>	<b>63,677</b>	<b>1,179</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>63,430</b>	<b>62,498</b>	<b>63,677</b>	<b>1,179</b>	<b>-</b>

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

The ANAO's outcome and performance information is unchanged from that shown in the 2008–09 Portfolio Budget Statements.

## **Section 3: Explanatory tables and budgeted financial statements**

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Estimates of special account flows**

There is no change to the ANAO estimates of special account flows since the 2008–09 Portfolio Budget Statements.

#### **3.1.2 Estimates of variations to average staffing level**

There has been no change in average staffing level (ASL) since the Portfolio Budget Statements 2008–09 (pp. 75 and 78).

### **3.2 BUDGETED FINANCIAL STATEMENTS**

#### **3.2.1 Analysis of budgeted financial statements**

An analysis of the changes since the Portfolio Budget Statements 2008–09 is provided below.

##### **Departmental financial statements**

The ANAO is budgeting for appropriations of \$63.7 million in 2008–09, representing an increase of \$1.2 million in appropriations since Portfolio Budget Statements 2008–09. This increase in appropriation is due to new measures, detailed in table 1.2.

##### **Schedule of administered activity**

Administered revenue from the provision of audit services to certain government agencies will increase, reflecting the effect of recovery of audit costs.

Administered receipts are transferred to the Official Public Account on an ongoing basis.

### 3.2.2 Budgeted financial statements

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

	Actual 2007–08 \$'000	Revised budget 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	63,446	63,677	65,482	65,782	66,321
Goods and services	936	834	834	830	830
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	547	125	-	-	-
Royalties	-	-	-	-	-
Other	1,738	897	160	20	20
<b>Total revenue</b>	<b>66,667</b>	<b>65,533</b>	<b>66,476</b>	<b>66,632</b>	<b>67,171</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSE</b>					
Employees	32,179	33,759	36,457	38,217	39,475
Suppliers	30,549	30,624	28,619	27,015	26,496
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	1,591	1,150	1,400	1,400	1,200
Finance costs	694	-	-	-	-
Write-down of assets and impairment of assets	56	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses</b>	<b>65,069</b>	<b>65,533</b>	<b>66,476</b>	<b>66,632</b>	<b>67,171</b>
<b>Net operating result</b>	<b>1,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	882	882	882	882	882
Receivables	16,872	11,372	11,086	12,406	13,606
Other financial assets	26	26	26	26	26
<b>Total financial assets</b>	<b>17,780</b>	<b>12,280</b>	<b>11,994</b>	<b>13,314</b>	<b>14,514</b>
<b>Non-financial assets</b>					
Land and buildings	1,078	5,350	4,760	4,170	3,580
Infrastructure, plant and equipment	630	500	450	400	350
Intangibles	1,029	2,087	1,819	1,619	1,419
Other non-financial assets	1,190	1,290	1,290	1,290	1,290
<b>Total non-financial assets</b>	<b>3,927</b>	<b>9,227</b>	<b>8,319</b>	<b>7,479</b>	<b>6,639</b>
<b>Total assets</b>	<b>21,707</b>	<b>21,507</b>	<b>20,313</b>	<b>20,793</b>	<b>21,153</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,984	3,628	2,054	1,606	1,966
<b>Total payables</b>	<b>4,984</b>	<b>3,628</b>	<b>2,054</b>	<b>1,606</b>	<b>1,966</b>
<b>Provisions</b>					
Employees	9,074	9,492	9,735	10,055	10,055
Other provisions	40	778	915	1,523	1,523
<b>Total provisions</b>	<b>9,114</b>	<b>10,270</b>	<b>10,650</b>	<b>11,578</b>	<b>11,578</b>
<b>Total liabilities</b>	<b>14,098</b>	<b>13,898</b>	<b>12,704</b>	<b>13,184</b>	<b>13,544</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	4,929	4,929	4,929	4,929	4,929
Reserves	572	572	572	572	572
Retained surpluses or accumulated deficits	2,108	2,108	2,108	2,108	2,108
<b>Total parent entity interest</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>
<b>Total equity</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>	<b>7,609</b>
<b>Current assets</b>	18,970	18,711	17,672	18,090	18,403
<b>Non-current assets</b>	2,737	2,796	2,641	2,703	2,750
<b>Current liabilities</b>	11,865	11,674	10,671	11,075	11,377
<b>Non-current liabilities</b>	2,233	2,224	2,033	2,109	2,167

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	3,474	1,856	994	850	850
Appropriations	66,406	69,824	64,579	63,853	64,892
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	18	-	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>69,898</b>	<b>71,680</b>	<b>65,573</b>	<b>64,703</b>	<b>65,742</b>
<b>Cash used</b>					
Employees	32,942	34,589	36,933	38,749	39,597
Suppliers	35,194	31,741	28,240	25,554	25,745
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Net GST paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>68,136</b>	<b>66,330</b>	<b>65,173</b>	<b>64,303</b>	<b>65,342</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,762</b>	<b>5,350</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s. 39 FMA Act; s. 18 CAC Act; s. 19 CAC Act)	-	-	-	-	-
Other cash received	-	-	-	-	-
<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	1,860	5,350	400	400	400
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s. 39 FMA Act; s. 18 CAC Act; s. 19 CAC Act)	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>1,860</b>	<b>5,350</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,860)</b>	<b>(5,350)</b>	<b>(400)</b>	<b>(400)</b>	<b>(400)</b>

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 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	-	-	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	<b>(98)</b>	-	-	-	-
Cash at the beginning of the reporting period	980	882	882	882	882
<b>Cash at the end of the reporting period</b>	<b>882</b>	<b>882</b>	<b>882</b>	<b>882</b>	<b>882</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	2,108	572	-	4,929	7,609
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>2,108</b>	<b>572</b>	<b>-</b>	<b>4,929</b>	<b>7,609</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense recognised directly in equity</b>	<b>2,108</b>	<b>572</b>	<b>-</b>	<b>4,929</b>	<b>7,609</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-total income and expense attributable to Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>attributable to minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distributions to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-	-
<b>Closing balance less minority interests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>2,108</b>	<b>572</b>	<b>-</b>	<b>4,929</b>	<b>7,609</b>

Prepared on Australian Accounting Standards basis.

**Schedule of administered activity**

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

	Actual 2007–08 \$'000	Revised budget 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	7,992	8,883	9,234	9,599	9,979
<b>Total non-taxation</b>	<b>7,992</b>	<b>8,883</b>	<b>9,234</b>	<b>9,599</b>	<b>9,979</b>
<b>Total revenues administered on behalf of government</b>	<b>7,992</b>	<b>8,883</b>	<b>9,234</b>	<b>9,599</b>	<b>9,979</b>
<b>Total income administered on behalf of government</b>	<b>7,992</b>	<b>8,883</b>	<b>9,234</b>	<b>9,599</b>	<b>9,979</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	-	-	-	-	-
Employees	-	-	-	-	-
Suppliers	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses administered on behalf of government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	-	-	-	-	-
Receivables	1,721	1,721	1,721	1,721	1,721
Investments (s. 39 FMA Act)	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other financial assets	1,022	1,022	1,022	1,022	1,022
<b>Total financial assets</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Investment properties	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets administered on behalf of government</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>	<b>2,743</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	-	-	-	-	-
Other payables	219	219	219	219	219
<b>Total payables</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>219</b>
<i>Liabilities included in disposal groups held for sale</i>	-	-	-	-	-
<b>Total liabilities administered on behalf of government</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>219</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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>					
Rendering of services	8,574	9,800	10,200	10,609	11,000
<b>Total cash received</b>	<b>8,574</b>	<b>9,800</b>	<b>10,200</b>	<b>10,609</b>	<b>11,000</b>
<b>Cash used</b>					
Other	857	980	1,020	1,061	1,100
<b>Total cash used</b>	<b>857</b>	<b>980</b>	<b>1,020</b>	<b>1,061</b>	<b>1,100</b>
<b>Net cash from operating activities</b>	<b>7,717</b>	<b>8,820</b>	<b>9,180</b>	<b>9,548</b>	<b>9,900</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Cash used</b>					
Cash to Official Public Account	(7,717)	(8,820)	(9,180)	(9,548)	(9,900)
<b>Total cash used</b>	<b>(7,717)</b>	<b>(8,820)</b>	<b>(9,180)</b>	<b>(9,548)</b>	<b>(9,900)</b>
<b>Net cash from</b>					
<b>Net increase or (decrease) in cash held</b>					
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

# AUSTRALIAN PUBLIC SERVICE COMMISSION

<b>Section 1: Agency overview and resources</b> .....	<b>59</b>
1.1 Strategic direction .....	59
1.2 Agency resource statement.....	60
1.3 Agency measures table .....	62
1.4 Additional estimates and variations to outcomes .....	62
1.5 Breakdown of additional estimates by appropriation bill .....	63
<b>Section 2: Revisions to agency outcomes and planned performance</b> .....	<b>64</b>
2.1 Outcomes and performance information .....	64
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>66</b>
3.1 Explanatory tables .....	66
3.2 Budgeted financial statements .....	67



## **AUSTRALIAN PUBLIC SERVICE COMMISSION**

### **Section 1: Agency overview and resources**

There has been no change to the planned outcome for the Australian Public Service Commission (the commission), which is to foster a confident, high quality, values-based and sustainable Australian Public Service (APS). The commission is reviewing its outcome and outputs framework for the 2009–10 Budget.

An overview of the commission is available in the Section 1 of the 2008–09 Portfolio Budget Statements (pp. 101 to 102).

#### **1.1 STRATEGIC DIRECTION**

The commission will receive ongoing funding for a new function to establish and maintain an Ethics Advisory Service that will assist all APS employees in ethical decision making and report to Parliament on trends and issues.

Funding of \$1.4 million over four years, terminating in 2011–12, is being provided to undertake activities to implement components of the cross-portfolio measure ‘Governmental use of information and communication technology (ICT) – review’. The commission will jointly develop with the Department of Finance and Deregulation a whole-of-government ICT career pathway and a whole-of-government ICT workforce plan.

The commission will undertake a work program for the measure ‘Recruitment advertising policy and website’, with funding of \$0.9 million provided over three years, terminating in 2010–11. To support this measure, the commission will strengthen and enhance the marketing of the APSjobs website to increase its use, position the APS as an employer of choice and support a whole of Australian Public Service employment brand. The commission will also review the impact of the whole of government approach to recruitment advertising through the initial collection of baseline data on the quality and quantity of applicants. Future benchmarking against this data will then occur at regular intervals.

There have been no significant changes to the commission’s role as a result of these new budget measures, with the measures being incorporated within the commission’s existing output structure. The commission’s strategic direction, including challenges and risks, is available in Section 1.1 of the 2008–09 Portfolio Budget Statements (pp. 102 to 104).

The pressures on the commission’s budget in 2008–09, as foreshadowed in the 2008–09 Portfolio Budget Statements, are affecting the commission’s 2008–09 year-to-date financial position. The impacts include the marked reduction in cost-recovery income

resulting from the impact of the tighter budgetary climate on the demand for commission program activities and employment services, expected significant one-off costs in 2009–10 associated with the successor outsourced ICT arrangements and the absorption of rising property costs. It is not expected that these pressures will ease during 2008–09 and it is likely that they will continue in the forward estimates.

The commission is strategically managing these pressures and has put in place mechanisms to mitigate the impact on the 2008–09 financial result, although recognising that there is a time lag in the effect of corrections to the budget in the short term.

## **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for the Australian Public Service Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	31,660	1,314 <sup>1</sup>	32,974	30,363
s. 31 Relevant agency receipts <sup>2</sup>	19,175	-	19,175	21,530
<b>Total</b>	<b>50,835</b>	<b>1,314</b>	<b>52,149</b>	<b>51,893</b>
<b>Total ordinary annual services</b>	<b>A 50,835</b>	<b>1,314</b>	<b>52,149</b>	<b>51,893</b>
<b>Other services</b>				
<b>Departmental non-operating</b>				
Equity injections	-	-	-	315
Previous years' outputs	475	-	475	-
<b>Total</b>	<b>475</b>	<b>-</b>	<b>475</b>	<b>315</b>
<b>Total other services</b>	<b>B 475</b>	<b>-</b>	<b>475</b>	<b>315</b>
<b>Total Available Annual Appropriations</b>	<b>51,310</b>	<b>1,314</b>	<b>52,624</b>	<b>52,208</b>
<b>Special Accounts</b>				
Opening balance	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Accounts</b>	<b>D -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resourcing</b>				
A + B + D	<b>51,310</b>	<b>1,314</b>	<b>52,624</b>	<b>52,208</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
<b>Total net resourcing for Australian Public Service Commission</b>	<b>51,310</b>	<b>1,314</b>	<b>52,624</b>	<b>52,208</b>

1. Appropriation Bill (No. 3) 2008–09.

2. Total s. 31 relevant agency receipts—estimate.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The affected output groups are identified.

**Table 1.2: Agency measures since 2008–09 Budget**

	Output group	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Expense measures</b>					
Ethics Advisory Service	1	500	250	250	250
Governmental use of information and communication technology – review	3	672	296	299	151
Recruitment advertising policy and website	1 & 3	142	383	328	-
<b>Total expense measures</b>		<b>1,314</b>	<b>929</b>	<b>877</b>	<b>401</b>

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2008–09 Budget in Appropriation Bill No. 3. The commission has no additional estimates and variations to outcomes from other variations since Portfolio Budget Statements 2008–09.

**Table 1.3: Additional estimates and variations to outcomes from measures since 2008–09 Budget**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 1</b>					
Increase in estimates (departmental)					
Ethics Advisory Service	1	500	250	250	250
Governmental use of information and communication technology – review	3	672	296	299	151
Recruitment advertising policy and website	1 & 3	142	383	328	-
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>1,314</b>	<b>929</b>	<b>877</b>	<b>401</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Australian Public Service Commission through Appropriation Bill No. 3.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
A confident, high quality, values-based and sustainable Australian Public Service	20,404	21,718	23,032	1,314	-
<b>Total</b>	<b>20,404</b>	<b>21,718</b>	<b>23,032</b>	<b>1,314</b>	<b>-</b>

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

#### **Outcome 1**

##### **Outcome 1 Strategy**

There has been no change to the commission's outcome strategy for 2008-09. The commission's outcome strategy is available in Section 2.1.1 of the 2008-09 Portfolio Budget Statements (pp. 108 to 109).

**Table 2.1: Performance information for output groups affected by additional estimates—Outcome 1**

<b>Output Group 1: APS policy and employment services</b>	
<p><i>Changes in components:</i></p> <p>The budget measure to provide an Ethics Advisory Service will be incorporated as an additional function within Output 1.1 Advice and support to Minister, Executive and agency heads.</p> <p>For the measure 'Recruitment advertising policy and website', the activities to strengthen and enhance the marketing of the APSjobs website will be incorporated within Output 1.2 employment services.</p>	
Key performance indicators	2008–09 target
Ethics Advisory Service.	Establish an Ethics Advisory Service by April 2009.
Strengthen and enhance the marketing of the APSjobs website.	Develop a marketing strategy by March 2009.

<b>Output Group 3: Better practice and evaluation</b>	
<p><i>Changes in components:</i></p> <p>For the measure 'Governmental use of information and communication technology – review', the commission will develop jointly with the Department of Finance and Deregulation a whole-of-government ICT career pathway and a whole-of-government ICT workforce plan. These activities will be incorporated within Output 3.2 Promote better practice.</p> <p>As these activities are due to be implemented by March 2010, key performance indicators and targets for this measure will appear in the 2009–10 Portfolio Budget Statements.</p> <p>For the measure 'Recruitment advertising policy and website', the activities to review the impact of the whole-of-government approach to recruitment advertising will be incorporated within Output 3.2 Promote better practice.</p>	
Key performance indicators	2008–09 target
Review the impact of the whole-of-government approach to recruitment advertising.	Benchmarks and evaluation framework developed by March 2009. Review against baseline data to be undertaken at regular intervals.

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Australian Public Service Commission. The corresponding table in the 2008–09 PB Statements is Table 3.1.3.

**Table 3.1.1: Estimates of special account flows**

		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
Other Trust Moneys	1	-	-	-	-	-
– FMA Act (D)		-	41	(41)	-	-
Services for Other Governments and Non-Agency Bodies	1	-	-	-	-	-
– FMA Act (D)		-	-	-	-	-
<b>Total special accounts</b>						
<b>2008–09 revised estimate</b>		-	-	-	-	-
<i>Total special accounts</i>						
<i>2007–08 actual cashflow</i>		-	41	(41)	-	-

D = departmental

FMA Act = *Financial Management and Accountability Act 1997*

#### 3.1.2 Estimates of variations to average staffing level

Changes in average staffing level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in the PB Statements in the Outcome Resourcing Table page 110.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
A confident, high quality, values-based and sustainable Australian Public Service.	216	224	8
<b>Total</b>	<b>216</b>	<b>224</b>	<b>8</b>

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

The commission's budgeted financial statements have been updated to include the actual outcome for 2007–08 and changes since the 2008–09 Portfolio Budget Statements to reflect resourcing for new measures.

### **3.2.2 Budgeted financial statements**

#### **Income statement**

The commission is budgeting for a loss, as approved by the Minister for Finance and Deregulation, in each financial year. This budgeted loss is due to the impact of straight-lining minimum operating lease payments for office rental.

Appropriation income will increase by \$2.2 million from \$20.8 million in 2007–08 to \$23.0 million in 2008–09 due to funding of new measures of \$1.3 million and full year funding for the Career Transition and Support Centre (an additional \$1.0 million in 2008–09).

Appropriation income will reduce in 2009–10 to \$19.3 million as funding for the continuation of the APS Indigenous Employment Strategy concludes (funding is \$2.6 million in 2008–09), initial implementation funding ceases for new measures (a reduction of \$0.4 million) and funding for the Career Transition and Support Centre tails off (a reduction of \$0.8 million).

Goods and services income is expected to decrease in 2008–09 due to an expected decrease in agency demand for the commission's services owing to the tighter budgetary climate.

#### **Balance sheet**

Balances have been updated to reflect the actual outcome for 2007–08.

#### **Statement of cash flows**

The \$0.5 million contributed equity received in 2008–09 is for prior years' funding for expenditure incurred in 2007–08 for the Career Transition and Support Centre. This prior year funding was recognised as a receivable for 2007–08 in the balance sheet.

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

	Actual 2007–08 \$'000	Revised budget 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	20,804	23,032	19,256	18,598	18,203
Goods and services	19,390	19,192	18,338	18,812	19,479
<b>Total revenue</b>	<b>40,194</b>	<b>42,224</b>	<b>37,594</b>	<b>37,410</b>	<b>37,682</b>
<b>Gains</b>					
Net gains from sale of assets	-	-	-	-	-
Other	37	41	41	41	41
<b>Total gains</b>	<b>37</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>
<b>Total income</b>	<b>40,231</b>	<b>42,265</b>	<b>37,635</b>	<b>37,451</b>	<b>37,723</b>
<b>EXPENSE</b>					
Employees	21,272	22,333	20,242	20,200	20,384
Suppliers	17,343	18,511	15,812	15,478	15,445
Depreciation and amortisation	1,478	1,764	1,853	1,974	2,020
Finance costs	36	39	41	42	44
Write-down of assets and impairment of assets	2 3	- -	- -	- -	- -
Net losses from sale of assets	3	-	-	-	-
<b>Total expenses</b>	<b>40,137</b>	<b>42,647</b>	<b>37,948</b>	<b>37,694</b>	<b>37,893</b>
<b>Net operating result</b>	<b>94</b>	<b>(382)</b>	<b>(313)</b>	<b>(243)</b>	<b>(170)</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	542	450	450	450	450
Receivables	13,654	14,206	14,091	15,271	16,570
<b>Total financial assets</b>	<b>14,196</b>	<b>14,656</b>	<b>14,541</b>	<b>15,721</b>	<b>17,020</b>
<b>Non-financial assets</b>					
Land and buildings	3,485	3,121	3,361	2,959	2,529
Infrastructure, plant and equipment	2,061	2,707	2,520	2,036	1,958
Intangibles	1,067	789	584	279	99
Inventories	187	187	187	187	187
Prepayments paid	544	461	451	456	476
<b>Total non-financial assets</b>	<b>7,344</b>	<b>7,265</b>	<b>7,103</b>	<b>5,917</b>	<b>5,249</b>
<b>Total assets</b>	<b>21,540</b>	<b>21,921</b>	<b>21,644</b>	<b>21,638</b>	<b>22,269</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,763	4,087	4,087	4,295	4,481
Prepayments received	2,491	2,420	2,460	2,515	2,580
<b>Total payables</b>	<b>6,254</b>	<b>6,507</b>	<b>6,547</b>	<b>6,810</b>	<b>7,061</b>
<b>Interest bearing liabilities</b>					
Leases	345	821	744	632	1,087
Lease incentives	1,963	1,765	1,597	1,432	1,266
<b>Total interest bearing liabilities</b>	<b>2,308</b>	<b>2,586</b>	<b>2,341</b>	<b>2,064</b>	<b>2,353</b>
<b>Provisions</b>					
Employees	6,004	6,227	6,458	6,699	6,949
Make good	141	150	160	170	181
<b>Total provisions</b>	<b>6,145</b>	<b>6,377</b>	<b>6,618</b>	<b>6,869</b>	<b>7,130</b>
<b>Total liabilities</b>	<b>14,707</b>	<b>15,470</b>	<b>15,506</b>	<b>15,743</b>	<b>16,544</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	(1,004)	(1,004)	(1,004)	(1,004)	(1,004)
Reserves	1,013	1,013	1,013	1,013	1,013
Retained surpluses or accumulated deficits	6,824	6,442	6,129	5,886	5,716
<b>Total parent entity interest</b>	<b>6,833</b>	<b>6,451</b>	<b>6,138</b>	<b>5,895</b>	<b>5,725</b>
<b>Total equity</b>	<b>6,833</b>	<b>6,451</b>	<b>6,138</b>	<b>5,895</b>	<b>5,725</b>
<b>Current assets</b>	14,927	15,304	15,179	16,364	17,683
<b>Non-current assets</b>	6,613	6,617	6,465	5,274	4,586
<b>Current liabilities</b>	12,202	12,513	12,613	12,939	13,255
<b>Non-current liabilities</b>	2,505	2,957	2,893	2,804	3,289

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	22,615	21,094	20,319	20,688	21,409
Appropriations	20,404	23,032	19,256	18,598	18,203
Other cash received	993	-	8	-	-
<b>Total cash received</b>	<b>44,012</b>	<b>44,126</b>	<b>39,583</b>	<b>39,286</b>	<b>39,612</b>
<b>Cash used</b>					
Employees	21,430	22,110	20,011	19,959	20,134
Suppliers	19,558	20,527	18,000	17,361	17,384
Other cash used	1,196	1,007	136	1,420	1,573
<b>Total cash used</b>	<b>42,184</b>	<b>43,644</b>	<b>38,147</b>	<b>38,740</b>	<b>39,091</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,828</b>	<b>482</b>	<b>1,436</b>	<b>546</b>	<b>521</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	3	-	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,438	762	1,191	401	376
Purchase of intangibles	725	287	245	145	145
<b>Total cash used</b>	<b>2,163</b>	<b>1,049</b>	<b>1,436</b>	<b>546</b>	<b>521</b>
<b>Net cash from or (used by) investing activities</b>	<b>(2,160)</b>	<b>(1,049)</b>	<b>(1,436)</b>	<b>(546)</b>	<b>(521)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	315	475	-	-	-
<b>Total cash received</b>	<b>315</b>	<b>475</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>315</b>	<b>475</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>(17)</b>	<b>(92)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	559	542	450	450	450
<b>Cash at the end of the reporting period</b>	<b>542</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>				
Balance carried forward from previous period	6,824	1,013	(1,004)	6,833
Adjustment for changes in accounting policies	-	-	-	-
<b>Adjusted opening balance</b>	<b>6,824</b>	<b>1,013</b>	<b>(1,004)</b>	<b>6,833</b>
<b>Income and expense</b>				
Income and expenses recognised directly in equity:				
Gain/loss on revaluation of property	-	-	-	-
<b>Sub-total income and expense recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	(382)	-	-	(382)
<b>Total income and expenses</b>	<b>(382)</b>	<b>-</b>	<b>-</b>	<b>(382)</b>
<b>Transactions with owners</b>				
<i>Distributions to owners</i>				
Returns on capital				
Dividends	-	-	-	-
Returns of capital				
Restructuring	-	-	-	-
<i>Contribution by owners</i>				
Appropriation (equity injection)	-	-	-	-
Other				
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-
<b>Estimated closing balance as at 30 June 2009</b>	<b>6,442</b>	<b>1,013</b>	<b>(1,004)</b>	<b>6,451</b>

Prepared on Australian Accounting Standards basis.

### 3.2.3 Notes to the financial statements

#### Departmental income

In 2007–08, \$0.4 million of appropriation income was accrued for funding for the Career Transition and Support Centre that was appropriated in 2008–09 as a prior year output.



# OFFICE OF THE COMMONWEALTH OMBUDSMAN

<b>Section 1: Agency overview and resources</b> .....	<b>75</b>
1.1 Strategic direction .....	75
1.2 Agency resource statement .....	75
1.3 Agency measures table .....	78
1.4 Additional estimates and variations to outcomes .....	79
1.5 Breakdown of additional estimates by appropriation bill .....	80
<b>Section 2: Revisions to agency outcomes and planned performance</b> .....	<b>81</b>
2.1 Outcomes and performance information .....	81
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>82</b>
3.1 Explanatory tables .....	82
3.2 Budgeted financial statements .....	83



## **OFFICE OF THE COMMONWEALTH OMBUDSMAN**

### **Section 1: Agency overview and resources**

The Office of the Commonwealth Ombudsman has not changed its outcome, outputs or performance information as a result of the 2008–09 Additional Estimates.

The overall impact on the office’s 2008–09 departmental appropriation since the Budget is an increase of \$0.3 million.

The individual measures and variations are detailed in Tables 1.3 and 1.4.

#### **1.1 STRATEGIC DIRECTION**

The Office of the Commonwealth Ombudsman’s strategic direction has not changed from those published in the Portfolio Budget Statements 2008–09 (p. 157).

#### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for the Office of the Commonwealth Ombudsman at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	22,117	261 <sup>1</sup>	22,378	23,199
s. 31 Relevant agency receipts <sup>3</sup>	2,316	-	2,316	2,308
<b>Total</b>	<b>24,433</b>	<b>261</b>	<b>24,694</b>	<b>25,507</b>
<b>Administered expenses</b>				
<b>Total</b>	-	-	-	-
<b>Total ordinary annual services</b>	<b>A 24,433</b>	<b>261</b>	<b>24,694</b>	<b>25,507</b>
<b>Other services</b>				
<b>Administered expenses</b>				
<b>Specific payments to states, ACT, NT and local government</b>				
<b>Total</b>	-	-	-	-
<b>New administered expenses</b>				
<b>Total</b>	-	-	-	-
<b>Departmental non-operating</b>				
Equity injections	129	-	129	208
Previous years' outputs	-	566 <sup>2</sup>	566	-
<b>Total</b>	<b>129</b>	<b>566</b>	<b>695</b>	<b>208</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	-	-	-	-
– non-operating	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Total other services</b>	<b>B 129</b>	<b>566</b>	<b>695</b>	<b>208</b>
<b>Total Available Annual Appropriations</b>	<b>24,562</b>	<b>827</b>	<b>25,389</b>	<b>25,715</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
<b>Special Appropriations limited by amount</b>				
<b>Total Special Appropriations</b>	<b>C -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>24,562</b>	<b>827</b>	<b>25,389</b>	<b>25,715</b>

Continued on next page.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008 (continued)**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Special Accounts</b>				
<b>Total Special Accounts</b>	D -	-	-	-
<b>Total resourcing</b>				
A + B + C + D	-	-	-	-
Less appropriations drawn from annual or special appropriations above and credited to special accounts				
<b>Total net resourcing for the Office of the Commonwealth Ombudsman</b>	<b>24,562</b>	<b>827</b>	<b>25,389</b>	<b>25,715</b>

1. Appropriation Bill (No. 3) 2008–09.
  2. Appropriation Bill (No. 4) 2008–09.
  3. Total s. 31 relevant agency receipts—estimate.
- Note: All figures are GST inclusive.

**Third party drawdowns from and on behalf of other agencies**

The Office of the Commonwealth Ombudsman has no third party drawdown arrangements.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into revenue, expense and capital measures; the affected outcomes are identified.

**Table 1.2: Agency measures since 2008–09 Budget**

	Outcome	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Expense measures</b>					
Non-statutory refugee status assessment process – improvement					
Departmental outputs	1	261	263	209	211
<b>Total expense measures</b>	Departmental	261	263	209	211
	<b>Total</b>	<b>261</b>	<b>263</b>	<b>209</b>	<b>211</b>

1. The lead agency for the measure 'Non-statutory refugee status assessment process – improvement' measure is the Department of Immigration and Citizenship. The full measure description and package details appear in Mid-Year Economic and Fiscal Outlook under the Department of Immigration and Citizenship portfolio (p. 175).



## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Office of the Commonwealth Ombudsman through Appropriation Bills No. 3 and No. 4.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Administrative action by Australian government agencies is fair and accountable	17,881	17,737	17,998	261	-
<b>Total</b>	<b>17,881</b>	<b>17,737</b>	<b>17,998</b>	<b>261</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>17,881</b>	<b>17,737</b>	<b>17,998</b>	<b>261</b>	<b>-</b>

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

**Table 1.6: Appropriation Bill (No. 4) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>Non-operating</b>					
Previous years' outputs	-	-	566	566	-
<b>Total non-operating</b>	<b>-</b>	<b>-</b>	<b>566</b>	<b>566</b>	<b>-</b>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>566</b>	<b>566</b>	<b>-</b>

Note: 2007–08 available appropriation is included as a comparison of this year's appropriation with what was made available in the previous year.

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

There has been no change to the outcome or outputs from the 2008–09 Portfolio Budget Statements.

#### **Outcome 1**

##### **Outcome 1 Strategy**

The outcome strategy published in the 2008–09 Portfolio Budget Statements has not changed.

##### **Performance information for output groups affected by additional estimates— Outcome 1**

The performance information for outputs is the same as that presented in the 2008–09 Portfolio Budget Statements.

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

The Office of the Commonwealth Ombudsman has no special accounts.

#### 3.1.2 Estimates of variations to average staffing level

Changes in average staffing level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in the PB Statements (p. 162) in the Outcome Resourcing Table.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
Administrative action by Australian government agencies is fair and accountable	137	139	2
<b>Total</b>	<b>137</b>	<b>139</b>	<b>2</b>

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

The Office of the Commonwealth Ombudsman received increased departmental appropriations through the 2008–09 Additional Estimates process. The analysis below provides an explanation of the impact of the increase in funding on each of the financial statements.

### **3.2.2 Budgeted financial statements**

#### **Departmental financial statements**

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

The total appropriation revenue for the office in 2008–09 has increased by \$0.3 million as a result of the new measure for the office as detailed in Table 1.3.

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

The office has received additional funding of \$0.6 million as a prior year output and returned \$0.1 million capital funding for the Northern Territory Emergency Response (NTER) 2007–08 no win / no loss funding arrangement. Since this net increase in funding relates to the previous year it is not shown in the income statement but directly into contributed equity for the office.

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

The Office of the Commonwealth Ombudsman maintains a working cash balance of \$0.2 million.

##### **Budgeted departmental statement of changes in equity – summary of movement**

The statement of changes in equity reflects the increased funding of \$0.4 million from the NTER.

##### **Schedule of administered activity**

The office has no administered items.

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

	Actual 2007–08 \$'000	Revised budget 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	17,881	17,998	18,012	18,066	18,261
Goods and services	1,513	1,760	1,465	1,490	1,229
Other	-	19	20	19	19
<b>Total revenue</b>	<b>19,394</b>	<b>19,777</b>	<b>19,497</b>	<b>19,575</b>	<b>19,509</b>
<b>Gains</b>					
Other	21	-	-	-	-
<b>Total gains</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>19,415</b>	<b>19,777</b>	<b>19,497</b>	<b>19,575</b>	<b>19,509</b>
<b>EXPENSE</b>					
Employees	14,146	13,169	12,908	13,326	13,525
Suppliers	5,103	5,816	5,792	5,491	5,226
Depreciation and amortisation	783	792	797	758	758
Net losses from sale of assets	28	-	-	-	-
Other	12	-	-	-	-
<b>Total expenses</b>	<b>20,072</b>	<b>19,777</b>	<b>19,497</b>	<b>19,575</b>	<b>19,509</b>
<b>Net operating result</b>	<b>(657)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	160	160	160	160	160
Receivables	5,144	6,101	5,973	5,676	5,664
<b>Total financial assets</b>	<b>5,304</b>	<b>6,261</b>	<b>6,133</b>	<b>5,836</b>	<b>5,824</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	1,411	1,036	969	1,132	1,122
Intangibles	312	483	493	332	344
Other	150	150	150	150	150
<b>Total non-financial assets</b>	<b>1,873</b>	<b>1,669</b>	<b>1,612</b>	<b>1,614</b>	<b>1,616</b>
<b>Total assets</b>	<b>7,177</b>	<b>7,930</b>	<b>7,745</b>	<b>7,450</b>	<b>7,440</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	624	640	587	423	423
Other payables	416	633	322	10	-
<b>Total payables</b>	<b>1,040</b>	<b>1,273</b>	<b>909</b>	<b>433</b>	<b>423</b>
<b>Provisions</b>					
Employees	3,287	3,473	3,652	3,833	3,833
Other provisions	367	367	367	367	367
<b>Total provisions</b>	<b>3,654</b>	<b>3,840</b>	<b>4,019</b>	<b>4,200</b>	<b>4,200</b>
<b>Total liabilities</b>	<b>4,694</b>	<b>5,113</b>	<b>4,928</b>	<b>4,633</b>	<b>4,623</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	2,145	2,579	2,579	2,579	2,579
Reserves	135	135	135	135	135
Retained surpluses or accumulated deficits	203	203	203	203	203
<b>Total parent entity interest</b>	<b>2,483</b>	<b>2,917</b>	<b>2,917</b>	<b>2,917</b>	<b>2,917</b>
<b>Total equity</b>	<b>2,483</b>	<b>2,917</b>	<b>2,917</b>	<b>2,917</b>	<b>2,917</b>
<b>Current assets</b>	5,454	6,511	6,383	6,086	6,074
<b>Non-current assets</b>	1,723	1,519	1,462	1,464	1,466
<b>Current liabilities</b>	3,883	4,471	4,286	4,068	4,208
<b>Non-current liabilities</b>	811	642	642	565	415

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	2,353	2,003	1,178	1,203	1,229
Appropriations	17,829	18,173	18,140	18,363	18,273
Net GST received	532	-	-	-	-
<b>Total cash received</b>	<b>20,714</b>	<b>20,176</b>	<b>19,318</b>	<b>19,566</b>	<b>19,502</b>
<b>Cash used</b>					
Employees	14,742	13,806	12,729	13,144	13,525
Suppliers	5,112	6,216	5,849	5,662	5,217
Net GST paid	532	-	-	-	-
<b>Total cash used</b>	<b>20,386</b>	<b>20,022</b>	<b>18,578</b>	<b>18,806</b>	<b>18,742</b>
<b>Net cash from or (used by) operating activities</b>	<b>328</b>	<b>154</b>	<b>740</b>	<b>760</b>	<b>760</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	286	588	740	760	760
<b>Total cash used</b>	<b>286</b>	<b>588</b>	<b>740</b>	<b>760</b>	<b>760</b>
<b>Net cash from or (used by) investing activities</b>	<b>(286)</b>	<b>(588)</b>	<b>(740)</b>	<b>(760)</b>	<b>(760)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	59	434	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>59</b>	<b>434</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	59	160	160	160	160
<b>Cash at the end of the reporting period</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	203	135	-	2,145	2,483
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>203</b>	<b>135</b>	<b>-</b>	<b>2,145</b>	<b>2,483</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-total income and expense attributable to Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>attributable to minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distributions to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	434	434
Other					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434</b>	<b>434</b>
Transfers between equity components	-	-	-	-	-
<b>Closing balance less minority interests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>203</b>	<b>135</b>	<b>-</b>	<b>2,579</b>	<b>2,917</b>

Prepared on Australian Accounting Standards basis.



# OFFICE OF NATIONAL ASSESSMENTS

<b>Section 1: Agency overview and resources</b> .....	<b>91</b>
1.1 Strategic direction .....	91
1.2 Agency resource statement .....	91
1.3 Agency measures table .....	93
1.4 Additional estimates and variations to outcomes .....	93
1.5 Breakdown of additional estimates by appropriation bill .....	93
<b>Section 2: Revisions to agency outcomes and planned performance</b> .....	<b>94</b>
2.1 Outcomes and performance information .....	94
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>95</b>
3.1 Explanatory tables .....	95
3.2 Budgeted financial statements .....	95



## **OFFICE OF NATIONAL ASSESSMENTS**

### **Section 1: Agency overview and resources**

#### **1.1 STRATEGIC DIRECTION**

The outcome/output and performance evaluation framework of the Office of National Assessments (ONA) is unchanged from 2008–09 Portfolio Budget Statements (p. 194). ONA’s strategic direction is also unchanged.

Details of ONA’s strategic direction and outcomes structure can be found in the 2008–09 Portfolio Budget Statements (p. 191).

The government will provide an additional \$146.2 million over four years for the construction of new central office accommodation for the Australian Security Intelligence Organisation and ONA. Of this amount, ONA will receive \$11.1 million towards its fit-out requirements.

#### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for ONA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	37,751	-	37,751	29,598
<b>Total</b>	-	-	-	-
<b>Total ordinary annual services</b>	<b>A 37,751</b>	-	<b>37,751</b>	<b>29,598</b>
<b>Other services</b>				
<b>Departmental non-operating</b>				
Equity injections	11,868	-	11,868	5,968
<b>Total other services</b>	<b>B 11,868</b>	-	<b>11,868</b>	<b>5,968</b>
<b>Total Available Annual Appropriations</b>	<b>49,619</b>	-	<b>49,619</b>	<b>35,566</b>
<b>Special Appropriations</b>				
<b>Total Special Appropriations</b>	<b>C -</b>	-	-	-
<b>Total Appropriations excluding Special Accounts</b>	<b>49,619</b>	-	<b>49,619</b>	<b>35,566</b>
<b>Special Accounts</b>				
<b>Total Special Accounts</b>	<b>D -</b>	-	-	-
<b>Total resourcing</b>	<b>49,619</b>	-	<b>49,619</b>	<b>35,566</b>
A + B + C + D				
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
<b>Total net resourcing for the Office of National Assessments</b>	<b>49,619</b>	-	<b>49,619</b>	<b>35,566</b>

Note: All figures are GST inclusive.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. Additional equity funding was sought for ONA’s new accommodation.

**Table 1.2: Agency measures since 2008–09 Budget**

	Output group	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Capital measures</b>					
Australian Security Intelligence Organisation and the Office of National Assessments – additional funding for new accommodation	1&2				
Departmental capital		(8,615)	9,661	7,030	3,070
<b>Total capital measures</b>	<b>Total</b>	<b>(8,615)</b>	<b>9,661</b>	<b>7,030</b>	<b>3,070</b>

1. The lead agency for this measure is the Australian Security Intelligence Organisation. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook under the Attorney-General’s portfolio (p. 189).

See Section 3.2 for further information.

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Changes to the resourcing for ONA at Additional Estimates do not affect the operating funding detailed in the Portfolio Budget Statements 2008–09.

### 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

No additional funding is sought for ONA through Appropriation Bills No. 3 or No. 4 in 2008–09.

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

There has been no change to outcomes and performance information since Portfolio Budget Statements 2008–09, therefore Table 2.1 is not included.

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

ONA's special account balance is nil. No inflows or outflows are expected in 2008–09.

#### 3.1.2 Estimates of variations to average staffing level

There has been no change in average staffing level since the Portfolio Budget Statements 2008–09 (p. 196).

### 3.2 BUDGETED FINANCIAL STATEMENTS

#### 3.2.1 Analysis of budgeted financial statements

The Government will provide an additional \$146.2 million over four years for the construction of new central office accommodation for the Australian Security Intelligence Organisation and ONA. Of this amount, ONA will receive \$11.1 million towards fit-out requirements. This funding will provide a high quality, secure building designed and fitted out for the specialised needs of both intelligence agencies. Some of the additional funding is provided to the Department of Finance and Deregulation, for the construction of the building.

#### 3.2.2 Budgeted financial statements

The financial impacts shown in Table 1.2 reflect the additional \$11.1 million in funding for ONA and revisions to the expenditure profile for the building (which reduces expenditure in 2008–09 but increases it in subsequent years). ONA's share of the budgeted expenditure for the building will now be \$28 million compared with \$17 million announced in the 2006–07 Budget measure *National Security – new accommodation for the Australian Security Intelligence Organisation and the Office of National Assessments*.

The additional funding is reflected in the equity component of the balance sheet.

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

	Actual 2007–08 \$'000	Revised budget 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	29,598	31,992	31,641	31,856	32,076
Other	22	-	-	-	-
<b>Total revenue</b>	<b>29,620</b>	<b>31,992</b>	<b>31,641</b>	<b>31,856</b>	<b>32,076</b>
<b>Gains</b>					
Other	24	22	22	22	26
<b>Total gains</b>	<b>24</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>26</b>
<b>Total income</b>	<b>29,644</b>	<b>32,014</b>	<b>31,663</b>	<b>31,878</b>	<b>32,102</b>
<b>EXPENSE</b>					
Employees	14,897	17,949	17,801	17,993	18,170
Suppliers	10,780	9,439	9,282	9,305	9,398
Depreciation and amortisation	2,945	4,626	4,580	4,580	4,534
Finance costs	30	-	-	-	-
Write-down of assets and impairment of assets	15	-	-	-	-
Other	162	-	-	-	-
<b>Total expenses</b>	<b>28,829</b>	<b>32,014</b>	<b>31,663</b>	<b>31,878</b>	<b>32,102</b>
<b>Net operating result</b>	<b>815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	852	852	852	852	852
Receivables	13,868	19,322	12,417	14,131	18,665
<b>Total financial assets</b>	<b>14,720</b>	<b>20,174</b>	<b>13,269</b>	<b>14,983</b>	<b>19,517</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	4,061	4,928	12,903	20,677	19,606
Intangibles	2,088	2,041	2,147	2,255	1,862
Other	195	194	194	194	194
<b>Total non-financial assets</b>	<b>6,344</b>	<b>7,163</b>	<b>15,244</b>	<b>23,126</b>	<b>21,662</b>
<b>Total assets</b>	<b>21,064</b>	<b>27,337</b>	<b>28,513</b>	<b>38,109</b>	<b>41,179</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	504	639	671	705	705
Other payables	632	-	-	-	-
<b>Total payables</b>	<b>1,136</b>	<b>639</b>	<b>671</b>	<b>705</b>	<b>705</b>
<b>Provisions</b>					
Employees	3,529	3,630	3,728	3,828	3,828
Other provisions	522	522	522	522	522
<b>Total provisions</b>	<b>4,051</b>	<b>4,152</b>	<b>4,250</b>	<b>4,350</b>	<b>4,350</b>
<b>Total liabilities</b>	<b>5,187</b>	<b>4,791</b>	<b>4,921</b>	<b>5,055</b>	<b>5,055</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	7,365	13,465	14,511	23,973	27,043
Retained surpluses	8,512	9,081	9,081	9,081	9,081
<b>Total parent entity interest</b>	<b>15,877</b>	<b>22,546</b>	<b>23,592</b>	<b>33,054</b>	<b>36,124</b>
<b>Minority interest</b>					
<b>Total minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>15,877</b>	<b>22,546</b>	<b>23,592</b>	<b>33,054</b>	<b>36,124</b>
<b>Current assets</b>	14,907	20,368	13,463	15,177	19,711
<b>Non-current assets</b>	6,157	6,969	15,050	22,932	21,468
<b>Current liabilities</b>	3,804	3,362	3,467	3,576	3,576
<b>Non-current liabilities</b>	1,383	1,430	1,454	1,479	1,479

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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>					
Appropriations	26,812	26,538	28,885	30,142	27,542
Net GST received	955	1,421	2,078	1,922	1,385
Other cash received	589	-	-	-	-
<b>Total cash received</b>	<b>28,356</b>	<b>27,959</b>	<b>30,963</b>	<b>32,064</b>	<b>28,927</b>
<b>Cash used</b>					
Employees	15,080	17,949	17,801	17,993	18,170
Suppliers	11,033	9,304	9,250	9,271	7,988
Net GST paid	955	1,421	2,078	1,922	1,385
<b>Total cash used</b>	<b>27,068</b>	<b>28,674</b>	<b>29,129</b>	<b>29,186</b>	<b>27,543</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,288</b>	<b>(715)</b>	<b>1,834</b>	<b>2,878</b>	<b>1,384</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	1,625	4,765	11,495	9,908	4,454
<b>Total cash used</b>	<b>1,625</b>	<b>4,765</b>	<b>11,495</b>	<b>9,908</b>	<b>4,454</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,625)</b>	<b>(4,765)</b>	<b>(11,495)</b>	<b>(9,908)</b>	<b>(4,454)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	405	5,480	9,661	7,030	3,070
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>405</b>	<b>5,480</b>	<b>9,661</b>	<b>7,030</b>	<b>3,070</b>
<b>Cash used</b>					
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from (or used by) financing activities</b>	<b>405</b>	<b>5,480</b>	<b>9,661</b>	<b>7,030</b>	<b>3,070</b>
<b>Net increase or (decrease) in cash held</b>	<b>68</b>	-	-	-	-
Cash at the beginning of the reporting period	784	852	852	852	852
<b>Cash at the end of the reporting period</b>	<b>852</b>	<b>852</b>	<b>852</b>	<b>852</b>	<b>852</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	9,081	-	-	7,365	16,446
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>9,081</b>	<b>-</b>	<b>-</b>	<b>7,365</b>	<b>16,446</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub-total income and expense attributable to Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>attributable to minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	6,100	6,100
Other					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,100</b>	<b>6,100</b>
Transfers between equity components	-	-	-	-	-
<b>Closing balance less minority interests</b>	<b>9,081</b>	<b>-</b>	<b>-</b>	<b>13,465</b>	<b>22,546</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>9,081</b>	<b>-</b>	<b>-</b>	<b>13,465</b>	<b>22,546</b>

Prepared on Australian Accounting Standards basis.



# OLD PARLIAMENT HOUSE

<b>Section 1: Agency overview and resources .....</b>	<b>103</b>
1.1 Strategic direction .....	103
1.2 Agency resource statement.....	104
1.3 Agency measures table .....	107
1.4 Additional estimates and variations to outcomes .....	108
1.5 Breakdown of additional estimates by appropriation bill .....	109
<b>Section 2: Revisions to agency outcomes and planned performance .....</b>	<b>110</b>
2.1 Outcomes and performance information .....	110
<b>Section 3: Explanatory tables and budgeted financial statements .....</b>	<b>113</b>
3.1 Explanatory tables .....	113
3.2 Budgeted financial statements .....	114



## OLD PARLIAMENT HOUSE

### Section 1: Agency overview and resources

On 1 May 2008 the Australian Government announced plans to establish Old Parliament House (OPH) as an Executive Agency under the *Public Service Act 1999*. On 1 July 2008 OPH became an Executive Agency.

The establishment of OPH as an Executive Agency recognises its important role in interpreting Australia's social and political history.

The Agency Outcome statement identifies the unique role in providing an enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collection, exhibitions and educational programs.

OPH was previously administered as part of the Department of the Environment, Water, Heritage and the Arts (DEWHA), and is now part of the Prime Minister and Cabinet portfolio. As such, OPH does not display information on 2007–08 in its tables, as that information is included in DEWHA's financial statements.

The 2008–09 Budget for OPH was reported in the DEWHA Portfolio Budget Statements (PBS).

#### 1.1 STRATEGIC DIRECTION

As a result of OPH becoming an Executive Agency under Section 32 of the *Financial Management and Accountability Act 1997* (FMA Act), an agreement was negotiated with DEWHA to transfer existing funding and functions to OPH.

OPH received an additional appropriation via a new measure announced (Mid-year Economic and Fiscal Outlook 2008–09, p. 133) to establish the agency and to improve its education and public programs.

In DEWHA's 2008–09 PBS, OPH reported against Outcome 4 – 'Development of a rich and stimulating cultural sector for all Australians'. Outcome 4 included the management and interpretation of OPH as a heritage site of national significance with particular emphasis on the development and implementation of OPH's *Australian Prime Minister's Centre* and *Gallery of Australian Democracy* initiatives.

*Agency Additional Estimates Statements – OPH*

OPH's Outcome statement is:

An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collection, exhibitions and educational programs.

OPH has two Output groups:

- 1.1 Conserve and manage OPH as a site of national heritage significance; and
- 1.2 Develop and present OPH as a major museum of political, parliamentary and social history.

## **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for OPH at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008-09 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	-	2,987 <sup>1</sup>	2,987	-
Departmental outputs		1,468 <sup>1</sup>	1,468	-
s. 32 Transfer of Agency function	10,407 <sup>2</sup>		10,407	-
s. 31 Relevant agency receipts	-	-	-	-
<b>Total</b>	<b>10,407</b>	<b>4,455</b>	<b>14,862</b>	<b>-</b>
<b>Administered expenses</b>				
Outcome 1	2,492	-	2,492	-
<b>Total</b>	<b>2,492</b>	<b>-</b>	<b>2,492</b>	<b>-</b>
<b>Total ordinary annual services</b>	<b>A 12,899</b>	<b>4,455</b>	<b>17,354</b>	<b>-</b>
<b>Other services</b>				
<b>Administered expenses</b>				
Specific payments to states, ACT, NT and local government				
<b>Total</b>	-	-	-	-
<b>New administered expenses</b>				
<b>Total</b>	-	-	-	-
<b>Departmental non-operating</b>				
Equity injections	206 <sup>3</sup>	619 <sup>4</sup>	825	-
<b>Total</b>	<b>206</b>	<b>619</b>	<b>825</b>	<b>-</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	11,777	-	11,777	-
<b>Total</b>	<b>11,777</b>	<b>-</b>	<b>11,777</b>	<b>-</b>
<b>Total other services</b>	<b>B 11,983</b>	<b>619</b>	<b>12,602</b>	<b>-</b>
<b>Total Available Annual Appropriations</b>	<b>24,882</b>	<b>5,074</b>	<b>29,956</b>	<b>-</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
<b>Special Appropriations limited by amount</b>				
<b>Total Special Appropriations</b>	<b>C -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>24,882</b>	<b>5,074</b>	<b>29,956</b>	<b>-</b>

Continued on next page.

**Table 1.1: Agency resource statement—Additional estimates for 2008–09 as at Additional Estimates December 2008 (continued)**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimates	Total Estimate at Additional Estimates	Total Available Appropriation
	2008–09 \$'000	2008–09 \$'000	2008–09 \$'000	2007–08 \$'000
<b>Special Accounts</b>				
Opening balance	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Accounts</b>	<b>D -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resourcing</b>				
<b>Total net resourcing for Old Parliament House</b>	<b>24,882</b>	<b>5,074</b>	<b>29,956</b>	<b>-</b>

1. Appropriation Bill (No. 3) 2008–09 includes \$2.987 million OPH – establishment as an Executive Agency (including improved education and public programs) and \$1.468 million adjustment of Appropriations.
2. A Section 32 was signed on 3 July 2008 with DEWHA to transfer \$9.500 million. A second Section 32 was signed on 24 October 2008 with DEWHA to transfer \$0.907 million.
3. The second Section 32 signed on 24 October 2008 with DEWHA transferred \$0.206 million capital.
4. Appropriation Bill (No. 4) 2008–09 represents the equity injection for OPH – establishment as an Executive Agency.

Note: All figures are GST inclusive.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into revenue, expense and capital measures; the affected output groups are identified.

**Table 1.2: Agency measures since 2008–09 Budget**

	Output group	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Expense measures</b>					
Old Parliament House – establishment as an Executive Agency	1.1				
Administered expense		-	-	-	-
Departmental outputs		2,609	2,123	2,129	2,128
<b>Total</b>		<b>2,609</b>	<b>2,123</b>	<b>2,129</b>	<b>2,128</b>
<b>Total expense measures</b>					
Administered		-	-	-	-
Departmental		2,609	2,123	2,129	2,128
<b>Total</b>		<b>2,609</b>	<b>2,123</b>	<b>2,129</b>	<b>2,128</b>
<b>Capital measures</b>					
Old Parliament House – establishment as an Executive Agency	1.1				
Administered capital		-	-	-	-
Departmental capital		619	100	-	-
<b>Total</b>		<b>619</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Total capital measures</b>					
Administered		-	-	-	-
Departmental		619	100	-	-
<b>Total</b>		<b>619</b>	<b>100</b>	<b>-</b>	<b>-</b>

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for OPH at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2008–09 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

**Table 1.3: Additional estimates and variations to outcomes from measures since 2008–09 Budget**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 1</b>					
Increase in estimates (departmental)					
Old Parliament House – establishment as an Executive Agency	1.1	2,297	1,834	1,834	1,644
Old Parliament House – establishment as an Executive Agency	1.2	690	697	703	708
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>2,987</b>	<b>2,531</b>	<b>2,537</b>	<b>2,352</b>
Increase in capital (departmental)					
Old Parliament House – establishment as an Executive Agency	1.1	619	100	-	-
<b>Net impact on capital for Outcome 1 (departmental)</b>		<b>619</b>	<b>100</b>	<b>-</b>	<b>-</b>

**Table 1.4: Additional estimates and variations to outcomes from other variations**

	Output group impacted	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000
<b>Outcome 1</b>					
Increase in estimates (administered)					
s. 32 Transfer of Agency function	1.1	2,492	2,480	2,480	2,480
s. 32 Transfer of Agency function – capital	1.2	11,777	-	-	-
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>14,269</b>	<b>2,480</b>	<b>2,480</b>	<b>2,480</b>
Increase in estimates (departmental)					
s. 32 Transfer of Agency function	1.1	6,194	6,194	6,194	6,194
s. 32 Transfer of Agency function	1.2	4,213	4,107	4,214	4,214
s. 32 Transfer of Agency function – capital	1.2	206	107	-	-
Old Parliament House – adjustment to Appropriations	1.1	1,468	1,468	1,468	1,468
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>12,081</b>	<b>11,876</b>	<b>11,876</b>	<b>11,876</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for OPH through Appropriation Bills No. 3 and No. 4.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>ADMINISTERED ITEMS</b>					
<b>Total</b>	-	-	-	-	-
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Old Parliament House	-	-	4,455	4,455	-
<b>Total</b>	-	-	<b>4,455</b>	<b>4,455</b>	-
<b>Total administered and departmental</b>	-	-	<b>4,455</b>	<b>4,455</b>	-

Note: 2007–08 available appropriation is not reported as it was part of DEWHA's budget statements. \$4.455 million includes \$2.987 million 'OPH – establishment as an Executive Agency' and \$1.468 million 'Adjustment of Appropriations'.

**Table 1.6: Appropriation Bill (No. 4) 2008–09**

	2007–08 available \$'000	2008–09 Budget \$'000	2008–09 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT</b>					
<b>OTHER ADMINISTERED ITEMS</b>					
<b>Total</b>	-	-	-	-	-
<b>Non-operating</b>					
Equity injections	-	-	619	619	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-
<b>Total non-operating</b>	-	-	<b>619</b>	<b>619</b>	-
<b>Total</b>	-	-	<b>619</b>	<b>619</b>	-

Note: 2007–08 available appropriation is not reported as it was part of DEWHA's budget statements.

## Section 2: Revisions to agency outcomes and planned performance

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

In DEWHA 2008–09 PBS, OPH reported against Outcome 4. OPH now reports against its own outcome and outputs.

#### **Outcome 1**

##### **Outcome 1 Strategy**

As a result of the establishment of OPH, it has its own outcome statement:

An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collection, exhibitions and educational programs.

**Table 2.1: Performance information for output groups affected by additional estimates—Outcome 1**

<b>Output Group 1.1: Conserve and manage OPH as a site of national heritage significance</b>	
<p>Changes to the Output Group result from Machinery of Government changes (establishment of OPH as an Executive Agency) and increasing focus on implementation of new development initiatives.</p> <p>Changes in components of Output Group 1.1: Conserve and manage OPH as a site of national heritage significance.</p>	
Key performance indicators	2008–09 target
Maintain OPH as a significant heritage site and retain its value through appropriate conservation and capital investment, including implementation of the Capital Works Forward Program.	<p>Adherence to OPH Heritage Management Plan and relevant legislation (including the <i>Environment Protection and Biodiversity Conservation Act 1999</i>) in operations.</p> <p>All development activity (other than Permitted Actions identified in the Heritage Management Plan) is assessed by the Heritage Actions Committee.</p> <p>Ongoing implementation of Human Impact Management Program.</p> <p>Heritage awareness training for staff, volunteers, contractors, tenants and school students (through education programs).</p> <p>Completion of Capital Works Forward Program for 2008–09.</p> <p>Completion of Conservation Works Program for 2008–09 (including conservation on representative sample benches and desks in the Chambers; Strangers Gallery floor; front doors; building external render; South-East Wing Garden; and partial reconstruction of Opposition Party Room and Office of the Leader of the Opposition).</p>
Undertake all capital works necessary to facilitate the OPH redevelopment initiatives, including the Australian Prime Minister’s Centre.	All capital works projects (including refurbishment of South-East Wing, redevelopment of former Parliamentary Library spaces) progressed and completed, as planned, to schedule and on budget by May 2009.
Ensure public safety, OH&S and environmental standards are met, and improve physical access.	<p>Ongoing adherence to relevant legislation, guidelines and organisational plans.</p> <p>Relevant projects / activities undertaken in the year (including establishment and operation of OH&amp;S Committee, Health and Safety Management Arrangements, Visitor Access Study, upgraded and additional lift services, new internal way-finding signage).</p>

Agency Additional Estimates Statements – OPH

<b>Output Group 1.2: Develop and present OPH as a major museum of political, Parliamentary and social history.</b>	
<p>Changes to the Output Group result from Machinery of Government changes (establishment of OPH as an Executive Agency) and increasing focus on implementation of new development initiatives.</p> <p>Changes in components of Output Group 1.2: Develop and present OPH as a major museum of political, parliamentary and social history.</p>	
Key performance indicators	2008–09 target
Collection maintenance, management and development.	<p>Continued collection growth in accordance with Collection Management Plan.</p> <p>Collection items are housed in accordance with industry standards and all conservation activities undertaken using professional expertise.</p>
Relevant public programs and visitor activities, and resulting audience development.	<p>Continued operation of and access to existing OPH programs, exhibitions and other activities in lead-up to May 2009 relaunch (as measured by visitation levels; audience satisfaction / feedback; attendance at exhibitions, events and public programs, patronage of facilities and use of online facilities).</p> <p>Development and delivery of revised program content and Front of House service delivery structures for democracy initiatives*.</p> <p>Relevant projects progressed and completed, as planned, to schedule and on budget by May 2009.</p> <p>Completion of new Interpretation Plan.</p> <p>* Note – democracy initiatives were formerly known by the working title 'Gallery of Australian Democracy'.</p>

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

OPH has no special accounts.

#### 3.1.2 Estimates of variations to average staffing level

Changes in average staffing level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in DEWHA’s PBS in the Outcome Resourcing Table.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs	66	82	16
<b>Total</b>	<b>66</b>	<b>82</b>	<b>16</b>

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

There are no 2007-08 actuals reported in the budget statements as OPH was only established as an Executive Agency on 1 July 2008.

OPH's budgeted financial statements were previously reported in DEWHA PBS.

These estimates are now reported under OPH, along with the additional funding to establish OPH as an Executive Agency.

### **3.2.2 Budgeted financial statements**

#### **Departmental financial statements**

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

The estimated revenue for 2008-09 is \$14.9 million. It is expected that OPH will have a balanced budget in 2008-09 and future financial years.

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

OPH's balance sheet shows a capital injection of \$0.6 million in 2008-09 and \$0.1 million in 2009-10 to purchase new office equipment and computer software.

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

	Actual 2007–08 \$'000	Revised budget 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	-	14,862	14,407	14,413	14,227
Goods and services	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenue</b>	-	<b>14,862</b>	<b>14,407</b>	<b>14,413</b>	<b>14,227</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	-	-	-	-	-
<b>Total income</b>	-	<b>14,862</b>	<b>14,407</b>	<b>14,413</b>	<b>14,227</b>
<b>EXPENSE</b>					
Employees	-	7,453	7,537	7,600	7,655
Suppliers	-	7,032	6,462	6,405	6,349
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	-	377	408	408	223
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses</b>	-	<b>14,862</b>	<b>14,407</b>	<b>14,413</b>	<b>14,227</b>
<b>Net operating result</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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 cash equivalents	-	1,099	1,099	1,099	1,099
Receivables	-	84	492	900	1,123
Investments accounted for under the equity method	-	-	-	-	-
Investments (s. 39 FMA Act; s. 18 CAC Act; s. 19 CAC Act)	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	-	-	-	-	-
<b>Total financial assets</b>	-	<b>1,183</b>	<b>1,591</b>	<b>1,999</b>	<b>2,222</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	1,472	1,451	1,309	1,165
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	472	420	368	316
Inventories	-	-	-	-	-
Intangibles	-	369	241	27	-
Deferred tax asset	-	-	-	-	-
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
<b>Total non-financial assets</b>	-	<b>2,313</b>	<b>2,112</b>	<b>1,704</b>	<b>1,481</b>
<b>Total assets</b>	-	<b>3,496</b>	<b>3,703</b>	<b>3,703</b>	<b>3,703</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Financing costs	-	-	-	-	-
Tax liabilities	-	-	-	-	-
Deferred tax liabilities	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	-	806	806	806	806
Other provisions	-	-	-	-	-
<b>Total provisions</b>	-	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	-	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	-	2,690	2,897	2,897	2,897
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total parent entity interest</b>	-	<b>2,690</b>	<b>2,897</b>	<b>2,897</b>	<b>2,897</b>
<b>Minority interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total minority interest</b>	-	-	-	-	-
<b>Total equity</b>	-	<b>2,690</b>	<b>2,897</b>	<b>2,897</b>	<b>2,897</b>
<b>Current assets</b>	-	1,183	1,591	1,999	2,222
<b>Non-current assets</b>	-	2,313	2,112	1,704	1,481
<b>Current liabilities</b>	-	806	806	806	806
<b>Non-current liabilities</b>	-	-	-	-	-

1. 'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	-	-	-	-	-
Appropriations	-	14,778	13,999	14,005	14,004
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	-	-	-	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>14,778</b>	<b>13,999</b>	<b>14,005</b>	<b>14,004</b>
<b>Cash used</b>					
Employees	-	6,647	7,537	7,600	7,655
Suppliers	-	7,032	6,462	6,405	6,349
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Net GST paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>13,679</b>	<b>13,999</b>	<b>14,005</b>	<b>14,004</b>
<b>Net cash from or (used by) operating activities</b>	<b>-</b>	<b>1,099</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s. 39 FMA Act; s. 18 CAC Act; s. 19 CAC Act)	-	-	-	-	-
Other cash received	-	-	-	-	-
<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	-	825	207	-	-
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s. 39 FMA Act; s. 18 CAC Act; s. 19 CAC Act)	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>825</b>	<b>207</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) investing activities</b>	<b>-</b>	<b>(825)</b>	<b>(207)</b>	<b>-</b>	<b>-</b>

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 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	-	825	207	-	-
Other cash received	-	-	-	-	-
<b>Total cash received</b>	-	<b>825</b>	<b>207</b>	-	-
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	<b>825</b>	<b>207</b>	-	-
<b>Net increase or (decrease) in cash held</b>	-	<b>1,099</b>	-	-	-
Cash at the beginning of the reporting period	-	-	1,099	1,099	1,099
<b>Cash at the end of the reporting period</b>	-	<b>1,099</b>	<b>1,099</b>	<b>1,099</b>	<b>1,099</b>

Prepared on Australian Accounting Standards basis.

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

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	-	-	-	-	-
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense recognised directly in equity</b>	-	-	-	-	-
Net operating result	-	-	-	-	-
<b>Total income and expenses</b>	-	-	-	-	-
<b>Sub-total income and expense attributable to Australian Government</b>	-	-	-	-	-
<b>attributable to minority interest</b>	-	-	-	-	-
<b>Transactions with owners</b>					
<i>Distributions to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	1,865	-	-	-	1,865
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	825	825
Other					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>1,865</b>	-	-	<b>825</b>	<b>2,690</b>
Transfers between equity components	-	-	-	-	-
<b>Closing balance less minority interests</b>	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2009</b>	<b>1,865</b>	-	-	<b>825</b>	<b>2,690</b>

Prepared on Australian Accounting Standards basis.

**Schedule of administered activity**

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

	Actual 2007–08 \$'000	Revised budget 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>Taxation</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Goods and services	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other sources of non-taxation revenues	-	-	-	-	-
Rents	-	1,468	1,468	1,468	1,468
Royalties	-	-	-	-	-
<b>Total non-taxation</b>	-	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>
<b>Total revenues administered on behalf of government</b>	-	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
<b>Total gains administered on behalf of government</b>	-	-	-	-	-
<b>Total income administered on behalf of government</b>	-	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	-	-	-	-	-
Employees	-	-	-	-	-
Suppliers	-	-	-	-	-
Depreciation and amortisation	-	2,492	2,480	2,480	2,480
Write down and impairment of assets	-	-	-	-	-
Interest	-	-	-	-	-
<b>Losses</b>					
Net foreign exchange losses	-	-	-	-	-
Net loss from sale of assets	-	-	-	-	-
Other losses	-	-	-	-	-
<b>Total expenses administered on behalf of government</b>	-	<b>2,492</b>	<b>2,480</b>	<b>2,480</b>	<b>2,480</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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	-	-	-	-	-
Receivables	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	-	-	-	-	-
<b>Non-financial assets</b>					
Land and buildings	-	54,880	52,909	50,938	48,967
Infrastructure, plant and equipment	-	13,765	13,410	13,055	12,700
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	4,123	3,969	3,815	3,661
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	-	<b>72,768</b>	<b>70,288</b>	<b>67,808</b>	<b>65,328</b>
<b>Total assets administered on behalf of government</b>	-	<b>72,768</b>	<b>70,288</b>	<b>67,808</b>	<b>65,328</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Australian government securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	-	-	-	-	-
Taxation refunds provided	-	-	-	-	-
Australian currency on issue	-	-	-	-	-
Other provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>Payables</b>					
Suppliers	-	-	-	-	-
Grants and subsidies	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Personal benefits payable	-	-	-	-	-
Taxation refunds due	-	-	-	-	-
Other payables	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
<b>Liabilities included in disposal groups held for sale</b>	-	-	-	-	-
<b>Total liabilities administered on behalf of government</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Actual 2007–08 \$'000	Revised budget 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>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
Sales of goods	-	-	-	-	-
Rendering of services	-	1,468	1,468	1,468	1,468
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	-	-	-	-	-
Cash from Official Public Account	-	20,934	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>22,402</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>
<b>Cash used</b>					
Borrowing costs	-	-	-	-	-
Employees	-	-	-	-	-
Grant payments	-	-	-	-	-
Interest paid	-	-	-	-	-
Subsidies paid	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	-	-	-	-	-
Net GST paid	-	-	-	-	-
Other	-	1,468	1,468	1,468	1,468
<b>Total cash used</b>	<b>-</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>	<b>1,468</b>
<b>Net cash from operating activities</b>	<b>-</b>	<b>20,934</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment and intangibles	-	-	-	-	-
Proceeds from sales of equity instruments	-	-	-	-	-
Proceeds from sales of investments	-	-	-	-	-
Repayments of advances	-	-	-	-	-
Transfers from other entities	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Continued on next page.

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

	Actual 2007–08 \$'000	Revised budget 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	-	20,934	-	-	-
Purchase of equity instruments	-	-	-	-	-
Advances and loans made	-	-	-	-	-
Transfers to other entities	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	<b>20,934</b>	-	-	-
<b>Net cash from investing activities</b>	-	<b>(20,934)</b>	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from borrowing	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Net repayment of borrowings	-	-	-	-	-
Dividends paid	-	-	-	-	-
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
– appropriations	-	-	-	-	-
– special accounts	-	-	-	-	-
Transfers from other entities (Finance – Whole of Government)	-	-	-	-	-
Cash to Official Public Account for:					
– appropriations	-	-	-	-	-
– special accounts	-	-	-	-	-
Transfers to other entities (Finance – Whole of Government)	-	-	-	-	-
Effect of exchange rate movements on cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.



## PORTFOLIO GLOSSARY

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

## *Glossary*

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Operating result	Equals revenue less expense.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Revenue	Total value of resources earned or received to cover the production of goods and services.

Special Account	<p>Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability Act 1997</i>, subsections 20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 20 FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).</p>
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>