

Australian Public Service Commission

Agency resources and planned performance

AUSTRALIAN PUBLIC SERVICE COMMISSION

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AUSTRALIAN PUBLIC SERVICE COMMISSION

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The outcome of the Australian Public Service Commission (the APSC) is:

Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.

In response to *Ahead of the Game: Blueprint for the Reform of Australian Government Administration* (the Blueprint), the Australian Government has charged the APSC with delivering key elements of its significant reform agenda to transform the Australian Public Service (APS). The APSC will take a central, leadership role in providing expertise, guidance, performance monitoring and some centralised services to all agencies. The APSC retains its current statutory functions under the *Public Service Act 1999*.

In 2010–11, to support the APS-wide implementation of the Blueprint, the APSC will take on a stronger leadership role across the APS, and:

- drive the people management reforms, including through building an APS-wide human capital framework that provides a strategic and coordinated approach to APS people development, including of its leaders
- ensure greater consistency for a united APS, including through a revised set of values, a strengthened performance management framework, specific performance management arrangements for portfolio secretaries, and coordination of workplace relations for Australian Government employees
- assure agency capability and effectiveness, including through new processes for measuring agency performance, human capital benchmarking, agency capability reviews and input to the Human Capital Priority Plan and Annual Learning and Development Plan.

The APSC will be responsible for 14 of the 28 recommendations in the Blueprint (across the nine key areas of reform). It will also have a reporting role to government on the overall implementation of the reform strategy across the APS.

On 4 May 2010, the government agreed to the transfer of the function for Australian Government policies for agreement-making, classification structures, APS pay and

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employment conditions, work level standards and workplace relations advice from the Department of Education, Employment and Workplace Relations (DEEWR) to the APSC with the date of operational effect and associated funding to be agreed by officials.

Within the APSC, there will be a significant challenge to build internal capability and capacity to deliver a wide range of reforms over a short period. Implementation and timing risk will be managed by effective project planning and methodologies.

APS-wide implementation and timing, including agency engagement and capability, will also need to be addressed. The APSC will manage these risks through effective communication strategies that minimise the burden on agencies in adopting new guidelines and frameworks; the use of compatible information technology and data solutions; and the provision of advice on agency-specific processes and capability development.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: Australian Public Service Commission resource statement—Budget estimates for 2010–11 as at Budget, May 2010

	Estimate of prior ⁺ year amounts available in 2010–11 \$'000	Proposed at Budget ⁼ 2010–11 \$'000	Total estimate 2010–11 \$'000	Actual available appropriation 2009–10 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	12,717	-	12,717	12,243
Departmental appropriation ³	-	33,527	33,527	20,731
s. 31 Relevant agency receipts ⁴	-	16,530	16,530	18,733
Total	12,717	50,057	62,774	51,707
Total ordinary annual services	A 12,717	50,057	62,774	51,707
Other services⁵				
Departmental non-operating				
Equity injections	-	3,333	3,333	-
Previous years' programs	-	-	-	-
Total	-	3,333	3,333	-
Total other services	B -	3,333	3,333	-
Total available annual appropriations	12,717	53,390	66,107	51,707
Special accounts				
Opening balance ⁶	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to special accounts	-	-	-	-
Total special accounts	C -	-	-	-
Total resourcing	A+B+C 12,717	53,390	66,107	51,707
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
Total net resourcing for Australian Public Service Commission	12,717	53,390	66,107	51,707

1 Appropriation Bill (No.1) 2010–11.

2 Estimated adjusted balance carried from previous year for annual appropriations.

3 Includes an amount of \$0.3 million in 2010–11 for the departmental capital budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s. 31 Relevant agency receipts—estimate.

5 Appropriation Bill (No. 2) 2010–11.

6 Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies (OTM) and Services for Other Government and Non-agency Bodies (SOG) accounts). For further information on special accounts, see Table 3.1.2.

Note: All figures are GST exclusive.

Third-party payments from and on behalf of other agencies

The APSC has no third-party drawdown arrangements with other agencies.

1.3 BUDGET MEASURES

Budget measures relating to the APSC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2010–11 Budget measures

	Program	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000
Expense measures						
Australian Public Service Reform	1					
Departmental expenses		-	14,428	10,725	10,123	-
Total		-	14,428	10,725	10,123	-
Total expense measures						
Departmental		-	14,428	10,725	10,123	-
Total		-	14,428	10,725	10,123	-
Capital measures						
Australian Public Service Reform	1					
Departmental capital		-	3,333	20	25	-
Total		-	3,333	20	25	-
Total capital measures						
Departmental		-	3,333	20	25	-
Total		-	3,333	20	25	-

Prepared on a Government Financial Statistics (fiscal) basis.

Measures announced between 2009–10 Budget and 2010–11 Budget but not yet reported in a subsequent portfolio statement

	Program	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000
Measures						
Whole-of-government departmental efficiencies	1					
Departmental expenses		(250)	(490)	(480)	(430)	(430)
Total		(250)	(490)	(480)	(430)	(430)
Total measures						
Departmental		(250)	(490)	(480)	(430)	(430)
Total		(250)	(490)	(480)	(430)	(430)

Prepared on a Government Financial Statistics (fiscal) basis.

SECTION 2: OUTCOME AND PLANNED PERFORMANCE

2.1 OUTCOME AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programs which contribute to government outcomes over the Budget and forward years.

The APSC's outcome is described below, together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the APSC in achieving government outcomes.

Outcome 1: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.

Outcome expense and resource statement

Table 2.1 provides an overview of the total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1:	2009–10	2010–11
Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.	Estimated actual expenses \$'000	Estimated expenses \$'000
Program 1.1 – APS People and Organisational Performance		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	16,011	21,308
Revenue from independent sources (s. 31)	3,557	2,314
Expenses not requiring appropriation in the Budget year	202	748
Total for Program 1.1	19,770	24,370
Program 1.2 – Investing in APS Development and Capability		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	4,720	7,436
Revenue from independent sources (s. 31)	15,176	14,216
Expenses not requiring appropriation in the Budget year	151	595
Total for Program 1.2	20,047	22,247
Program 1.3 – Australian Government Employment Workplace Relations		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	-	4,438
Revenue from independent sources (s. 31)	-	-
Expenses not requiring appropriation in the Budget year	-	39
Total for Program 1.3	-	4,477
Outcome 1 totals by appropriation type		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	20,731	33,182
Revenue from independent sources (s. 31)	18,733	16,530
Expenses not requiring appropriation in the Budget year	353	1,382
Total expenses for Outcome 1	39,817	51,094
	2009–10	2010–11
Average staffing level (number)	197	239

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Change in program reporting structure

In response to *Ahead of the Game: Blueprint for the Reform of Australian Government Administration* (the Blueprint), the APSC has revised its program reporting structure as detailed Figure 1. Each 2009–10 program component has wholly moved to either Program 1.1 or Program 1.2. There are new program components within programs 1.1 and 1.2. Program 1.3 is a new program consisting of new program components.

Figure 1: Changes to program reporting structure

<p>2009–10 Budget year</p> <p>Outcome 1</p> <p>Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.</p>	<p>2010–11 Budget year</p> <p>Outcome 1</p> <p>Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation</p>
<p>Program 1.1: APS Policy, Review and Evaluation</p> <p>Advice and support to Minister, Executive and agency heads [1.1.1]</p> <p>Merit Protection and other services [1.1.2]</p> <p>Statistical / information services [1.1.3]</p> <p>Research and evaluation [1.1.4]</p>	<p>Program 1.1: APS People and Organisational Performance</p> <p>Advice and support to Minister, Executive and APS leadership [1.1.1 and new functions]</p> <p>Human capital framework [new functions, 1.2.1 and 1.2.7]</p> <p>Capability reviews [new function]</p> <p>Merit Protection and other services [1.1.2 and new functions]</p> <p>Benchmarking, reporting and information services [1.1.3 and new functions]</p> <p>Research and evaluation [1.1.4 and new functions]</p> <p>Indigenous employment [1.2.6]</p> <p>Disability employment [1.2.7]</p>
<p>Program 1.2: Development Programs and Employment Services</p> <p>Employment services [1.2.1]</p> <p>International assistance and organisations [1.2.2]</p> <p>Leadership services [1.2.3]</p> <p>Program delivery [1.2.4]</p> <p>National/international programs [1.2.5]</p> <p>Indigenous employment [1.2.6]</p> <p>Promote better practice [1.2.7]</p>	<p>Program 1.2: Investing in APS Development and Capability</p> <p>Learning and development core programs [new functions]</p> <p>Leadership and talent management [new functions and 1.2.3]</p> <p>International assistance and engagement [1.2.2 and 1.2.5]</p> <p>Learning and development programs and services [1.2.4]</p>
	<p>Program 1.3: Australian Government Employment Workplace Relations</p> <p>Bargaining framework [new function]</p> <p>Senior Executive Service review [new function]</p> <p>Support for the Defence Force Remuneration Tribunal [new function]</p>

Contributions to Outcome 1

Program 1: Australian Public Service Commission

Program 1.1: APS People and Organisational Performance

Program 1.1 objective

The government relies on the APS to undertake a broad range of activities related to policy, regulation, program implementation and program delivery. To improve the effectiveness of the APS, the APSC will develop a human capital framework that incorporates workforce planning, recruitment, learning and development, and performance management. Capability reviews of APS portfolio departments and selected agencies will be undertaken, along with scoping for a citizen survey to measure satisfaction with government services.

Under this program, the objectives are to:

- provide advice to government on developing, coordinating and conducting surveys of citizens' views on government services
- consult and provide policy advice on a new set of APS values; promote systems and approaches to embed these new values; and promote public service ethics and integrity
- articulate the roles and responsibilities for Secretaries and revise their employment arrangements, as well as establishing new governance for people management in the APS, including the Secretaries Board and APS 200
- ensure a more systematic approach to APS-wide human capital and workforce planning through development of a human capital framework and workforce planning framework
- streamline and improve APS workforce attraction, recruitment, induction, retention, mobility and diversity strategies while upholding the merit principle
- support the development of a performance framework for Secretaries and all APS employees
- establish an agency capability review mechanism to assist agencies to improve institutional capabilities and strengthen accountability of agency performance
- support the review, inquiry and reporting functions of the Public Service Commissioner and the Merit Protection Commissioner
- provide quality policy advice, and employment services, on matters covered by the *Public Service Act 1999*
- provide evidence-based analysis of performance to inform debate on the state of the APS
- deliver the strategies detailed in the Indigenous Employment Strategy, including

increased employment and retention of Indigenous employees in the APS; build the skills and capabilities of Indigenous employees; and improve the representation of Indigenous employees across agencies.

Program 1.1 expenses

The increased program expenses reflect delivery of elements of the government’s reform agenda.

	2009–10	2010–11	2011–12	2012–13	2013–14
Program expense (\$'000)	Revised budget	Budget	Forward year 1	Forward year 2	Forward year 3
Annual departmental expenses:					
Appropriation Bill No. 1	16,011	21,308	19,585	19,492	14,772
Revenues from independent sources	3,557	2,314	2,314	2,314	2,314
Expenses not requiring appropriation in the Budget year	202	748	942	883	731
Total program expense	19,770	24,370	22,841	22,689	17,817

Program 1.1 deliverables

The APSC’s key deliverables are:

- options for consideration by government in the 2011–12 Budget for identifying views on citizen satisfaction with government programs, services and regulation to inform government business
- a revised set of APS Values and frameworks and models for embedding them, supported by an Ethics Advisory Service
- the establishment and operation of a Secretaries Board and APS 200
- guidelines on Secretaries’ roles and responsibilities, and support for the development of a performance framework for Secretaries
- advice for government on amendments to the *Public Service Act 1999*
- human capital, workforce planning and capability frameworks and benchmarking processes to be reflected in the APS Human Capital Priority Plan and the annual learning and development strategy for the APS
- best practice standards for recruitment, induction, mobility, diversity and provision of a model for more effective induction and transition programs
- a performance management framework, training and communications strategy
- annual agency capability reviews, reports and capability improvement plans
- accurate, quality and timely review and employment services
- data analysis on APS employment delivered through the *State of the Service Report* and other reports, including international comparisons where appropriate, to

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assist in its advice to government and the APS

- strategies to address Indigenous recruitment, vocational training and retention issues across the APS, including increased employment and retention of Indigenous employees in the APS, and to achieve a positive trend in APS Indigenous employee satisfaction as reported in the *State of the Service Report*.

Deliverables	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Reviews finalised on behalf of the Merit Protection Commissioner (number)	235	235	235	235	235
Reviews conducted on behalf of the Merit Protection Commissioner completed within published timeframes (%)	70%	70%	70%	70%	70%
Responses to whistleblowing reports made to the Public Service Commissioner or the Merit Protection Commissioner (number)	22	22	22	22	22
Whistleblowing reports responded to within 6 weeks, with any further investigations conducted promptly (%)	70%	70%	70%	70%	70%
<i>State of the Service Report</i> and associated publications (number)	2	2	2	2	2
<i>State of the Service Report</i> tabled in accordance with tabling requirements (%)	100%	100%	100%	100%	100%
Fee-for-service employment related services (number)	500	500	500	500	500
Secretariat service provided to the Secretaries Board, APS 200 and the Public Service Commissioner's Conference	New	15	15	15	15
Agency capability reviews	New		4	5	6

Program 1.1 key performance indicators

- Degree of satisfaction of Minister and agency heads, as expressed through feedback about the quality and timeliness of services provided by the APSC
- Developing programs and strategies to assist APS agencies with recruitment, training and retention to reach at least 2.7% of Indigenous representation across the APS workforce by 2015.

Key performance indicators	2009–10 Revised budget	2010–11 Budget target	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
High level of use and satisfaction with the <i>State of the Service Report</i> and other research and evaluation reports by the SES, agencies and other clients	70%	70%	70%	70%	70%

Program 1.2: Investing in APS Development and Capability

Program 1.2 objective

APS workforce capability will be critical to improving APS performance in the future. Its leaders shape the culture and values of the APS. Strong and effective leadership skills supported by investment in learning and development are essential components in building a high-performing, innovative and agile APS.

The APSC's objectives are to deliver:

- centralised assessment and procurement of core learning and development programs
- support, guidance and encouragement to APS agencies to invest as required in the capability development of their people, to raise overall APS capability
- reinvigorated strategic leadership capability by investing in the talent management of top performers in the APS
- strategic partnerships to support the competitive delivery of public service professional development opportunities.

Program 1.2 expenses

- The increased program expenses reflect delivery of elements of the government's reform agenda.
- Expenses funded by revenue from independent sources are reducing due to refocusing area offices towards budget funded activities that are aligned with the reform agenda.

	2009-10	2010-11	2011-12	2012-13	2013-14
Program expense (\$'000)	Revised budget	Budget	Forward year 1	Forward year 2	Forward year 3
Annual departmental expenses:					
Appropriation Bill No. 1	4,720	7,436	6,150	3,882	1,651
Revenues from independent sources	15,176	14,216	14,216	14,216	14,216
Expenses not requiring appropriation in the Budget year	151	595	762	716	590
Total program expenses	20,047	22,247	21,128	18,814	16,457

Program 1.2 deliverables

The APSC's key deliverables are:

- the establishment and operation of a Strategic Centre for APS Leadership, Learning and Development
- the procurement of programs relating to core activities that shape the APS
- quality assessments of professional development programs and centrally negotiated prices disseminated to agencies
- an annual learning and development strategy based on current and emerging priorities (to be reflected in the Human Capital Priority Plan) approved by the Strategic Centre for APS Leadership, Learning and Development Advisory Board
- stronger relationships with the Australian and New Zealand School of Government and the National Security College and other providers to ensure availability of high-quality professional development
- support for agencies, APS leaders, and the Secretaries Board in particular, in identifying and nurturing top talent across the APS and providing opportunities to develop high-performing individuals, including graduates
- the development of a user pays model to fund the delivery of mandatory core learning and development and leadership development programs (including those used as part of the approach to talent management) as identified by the Strategic Centre for APS Leadership, Learning and Development and the Secretaries Board. This may include multiyear arrangements with providers
- leadership, learning and development programs that build knowledge, capabilities, skills and behaviours, consistent with the introduction of the new arrangements
- support for leadership excellence through international programs and work with the states and territories on public sector educational training needs
- support for the Advisory Board of the APSC's Strategic Centre for APS Leadership, Learning and Development.

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Deliverables	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Seminars and forums delivered (number)	38	30	30	30	30
Leadership programs delivered (number)	81	78	78	78	78
Agencies using the leadership learning development panel to deliver training (number)	73	58	58	58	58
APS 1–6 and Executive level programs delivered (number)	431	270	270	270	270
Agencies engaged through at least one scheduled event, activity or network focused on leadership (%)	75%	75%	75%	75%	75%
New SES attending orientation program (%)	80%	80%	80%	80%	80%
SES and Executive level programs were rated 5 or 6 on a 6-point scale for relevance, usefulness, and administration and coordination (%)	85%	85%	85%	85%	85%
Panel services were rated 5 or 6 on a 6-point scale for how well the program was delivered and coordinated (%)	85%	85%	85%	85%	85%
Number of APS agencies using accreditation services	New	30	30	30	30
Achieve 50 participants or as agreed by the advisory board of the target group identified in the learning and development strategy in High Potential Unit programs for SES (number)	New	50	50	50	50

Program 1.2 key performance indicators

- The learning and development programs lead to increased choice, opportunity and better work performance.
- Increasing the acquisition of skills and knowledge leads to better service delivery within the APS.
- Degree of satisfaction of the Secretaries Board with the progress in implementing the *Blueprint* recommendations where APSC is the lead agency.

Key performance indicators (%)	2009–10 Revised budget	2010–11 Budget target	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Responding surveyed participants consider that Commission programs have equipped them with the knowledge and skills they need in order to perform their roles more effectively	85	85	85	85	85
Responding surveyed participants consider that the Commission program learning objectives were met effectively	85	85	85	85	85
Responding surveyed participants agreed that attending Commission programs and/or events assisted in building their awareness of issues, developments and priorities to enable them to work more effectively	85	85	85	85	85
Responding surveyed participants agreed that attending Commission leadership development activities increased their leadership skill, capability and knowledge	85	85	85	85	85

Program 1.3: Australian Government Employment Workplace Relations

Program 1.3 objective

The objectives of the program are to:

- provide advice and support in relation to workplace relations within Australian Government Employment (AGE)
- strengthen and streamline the employment bargaining arrangements to support one APS
- improve management of classification of jobs in the APS

Program 1.3 expenses

The increased program expenses reflect delivery of elements of the government's reform agenda.

	2009-10	2010-11	2011-12	2012-13	2013-14
Program expense (\$'000)	Revised budget	Budget	Forward year 1	Forward year 2	Forward year 3
Annual departmental expenses:					
Appropriation Bill No. 1	-	4,438	3,299	3,114	-
Revenues from independent sources	-	-	-	-	-
Expenses not requiring appropriation in the Budget year	-	39	119	120	84
Total program expenses	-	4,477	3,418	3,234	84

Program 1.3 deliverables

The APSC's key deliverables are:

- policy advice to the Minister on workplace arrangements in AGE
- advice and support to Australian Government employers to ensure compliance with Australian Government policy and relevant legislative requirements
- a new enterprise bargaining arrangement which embeds greater consistency in wages, terms and conditions
- a review of APS classification structures and work-level standards to ensure that these arrangements support a united APS and meet the needs of employers and employees
- a review of the size, capability and work-level standard of the SES before any new net growth in the SES occurs
- secretariat support to the Defence Force Remuneration Tribunal.

Program 1.3 key performance indicators

- Advice to the Minister on AGE workplace relations is timely and of high quality
- Agencies generally consider the guidance and advice provided is accurate and timely
- Level of satisfaction of the President of the Defence Force Remuneration Tribunal with the quality and timeliness of the services provided by the Secretariat
- Ensuring no net growth in SES numbers (unless agreed by government) prior to the completion of the SES review

Key performance indicator (%)	2009-10 Revised budget	2010-11 Budget target	2011-12 Forward year 1	2012-13 Forward year 2	2013-14 Forward year 3
Agency enterprise agreements are assessed against the bargaining framework within 10 working days	100	100	100	100	100

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements that provide a comprehensive snapshot of agency finances for the 2010-11 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government Indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The APSC does not have any movement of administered funds between years in the 2010-11 budget context.

3.1.2 Special accounts

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

Table 3.1.2: Estimates of special account flows and balances

	Opening balance 2010-11 <i>2009-10</i>	Receipts 2010-11 <i>2009-10</i>	Payments 2010-11 <i>2009-10</i>	Adjustments 2010-11 <i>2009-10</i>	Closing balance 2010-11 <i>2009-10</i>
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies ¹	1	-	-	-	-
– FMA Act (D)	-	-	-	-	-
Services for Other Governments and Non-Agency Bodies ²	1	-	-	-	-
– FMA Act (D)	-	-	-	-	-
Total special accounts					
2010-11 Budget estimate	-	-	-	-	-
<i>Total special accounts</i>					
<i>2009-10 estimated actual</i>	-	-	-	-	-

(D) = departmental

- 1 The purpose of the Other Trust Monies Special Account is for the expenditure of monies temporarily held on trust or otherwise for the benefit of a person other than the Commonwealth. This account is used to receive Comcare employee reimbursements for incidents that occurred up until 30 June 2006. These monies are temporarily held in trust for other persons and are therefore not included in the total resources available for the agency.
- 2 The purpose of the Services for Other Government and Non Agency Bodies Special Account is for expenditure in connection with services performed on behalf of other governments and bodies that are not FMA agencies. This account was abolished in 2009-10.

3.1.3 Australian Government Indigenous expenditure

The APSC's Australian Government Indigenous expenditure is detailed in Table 3.1.3.

Table 3.1.3: Australian Government Indigenous expenditure

Outcome	Appropriations				Other	Total	Program
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
Australian Public Service Commission							
Outcome 1							
Departmental 2010–11	3,972	-	-	3,972	599	4,571	1.1
<i>Departmental 2009–10</i>	<i>3,750</i>	<i>-</i>	<i>-</i>	<i>3,750</i>	<i>503</i>	<i>4,253</i>	<i>1.1</i>
Total AGIE 2010–11	3,972	-	-	3,972	599	4,571	1.1
<i>Total AGIE 2009–10</i>	<i>3,750</i>	<i>-</i>	<i>-</i>	<i>3,750</i>	<i>503</i>	<i>4,253</i>	<i>1.1</i>

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

The agency resource statement (Table 1.1) provides a consolidated view of all the resources available to the agency in 2010–11. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The income statement (Table 3.2.1) shows only the operating appropriation provided in 2010–11.

3.2.2 Analysis of budgeted financial statements

Income statement

The APSC is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense and the non-cash impact of straight-lining minimum lease payments for office rent.

Appropriation revenue will increase by \$12.5 million from \$20.7 million in 2009–10 to \$33.2 million in 2010–11. Additional funding has been provided to implement key reforms as summarised in Table 1.2. Funding for the Career Transition and Support Centre ceases on 30 June 2010 (\$0.7 million). In line with net cash appropriation arrangements effective from 2010–11, revenue from government has been reduced by an amount equal to the budget-funded proportion of depreciation and amortisation expense (2010–11: \$1.1 million). Future asset replacements are funded through the departmental capital budget and section 31 receipts as detailed in Table 3.2.5.

Goods and services income is expected to decrease by \$2.2 million from \$18.7 million in 2009–10 to \$16.5 million in 2010–11, as there is expected to be a refocusing of the area offices towards budget-funded activities that are aligned with the reform agenda.

Balance sheet

Net equity will increase in 2010–11 as the APSC will receive an equity injection for investment in assets for the APS reform budget measure. Equity will then reduce in the forward years as the level of departmental capital budget is lower than the loss incurred due to net cash appropriation arrangements.

Receivables vary in line with the APSC's capital investment cycle for FMA s. 31 funded activities. An increase of around \$0.2 million will occur in 2010–11 to build reserves to allow for future asset reinvestment.

The APSC's primary liability continues to be provision for employee entitlements of \$5.7 million.

APSC Budget Statements

Cash balances are maintained at a working capital level of \$0.5 million. Cash holdings above this level are transferred as a receivable held in the Official Public Account.

3.2.3 Budgeted financial statements tables

**Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June)**

	Estimated actual 2009–10 \$'000	Budget estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000
EXPENSES					
Employee benefits	21,767	26,357	26,045	24,952	17,889
Supplier expenses	16,592	23,026	19,203	17,722	14,450
Depreciation and amortisation	1,435	1,694	2,124	2,049	2,006
Finance costs	23	17	15	14	13
Total expenses	39,817	51,094	47,387	44,737	34,358
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	18,733	16,530	16,530	16,530	16,530
Total revenue	18,733	16,530	16,530	16,530	16,530
Gains					
Other	40	39	39	39	39
Total gains	40	39	39	39	39
Total own-source income	18,773	16,569	16,569	16,569	16,569
Net cost of (contribution by) services	21,044	34,525	30,818	28,168	17,789
Revenue from government	20,731	33,182	29,034	26,488	16,423
Surplus (Deficit)	(313)	(1,343)	(1,784)	(1,680)	(1,366)
Surplus (Deficit) attributable to the Australian Government	(313)	(1,343)	(1,784)	(1,680)	(1,366)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-	-	-	-	-

Note: Reconciliation of operating result attributable to the agency

	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2012–13 \$'000
Operating result attributable to the Australian Government	(313)	(1,343)	(1,784)	(1,680)	(1,366)
plus non-appropriated expenses					
operating lease rental expense	313	243	170	99	36
depreciation and amortisation expenses	-	1,100	1,614	1,581	1,330
Operating result attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009–10 \$'000	Budget estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000
ASSETS					
Financial assets					
Cash and equivalents	450	450	450	450	450
Trade and other receivables	15,526	15,760	15,962	15,813	15,594
Total financial assets	15,976	16,210	16,412	16,263	16,044
Non-financial assets					
Land and buildings	3,354	4,116	3,548	2,982	3,365
Property, plant and equipment	1,973	1,891	1,499	1,649	1,302
Intangibles	842	2,271	1,472	789	222
Inventories	263	263	263	263	263
Prepayments paid	545	545	545	545	545
Total non-financial assets	6,977	9,086	7,327	6,228	5,697
Total assets	22,953	25,296	23,739	22,491	21,741
LIABILITIES					
Payables					
Suppliers	4,914	5,162	5,336	5,433	5,464
Prepayments received	3,940	3,940	3,940	3,940	3,940
Total payables	8,854	9,102	9,276	9,373	9,404
Interest-bearing liabilities					
Lease incentives	1,597	1,431	1,266	1,100	934
Total interest-bearing liabilities	1,597	1,431	1,266	1,100	934
Provisions					
Employee provisions	5,709	5,709	5,709	5,709	5,709
Restoration provisions	332	258	273	287	213
Total provisions	6,041	5,967	5,982	5,996	5,922
Total liabilities	16,492	16,500	16,524	16,469	16,260
Net assets	6,461	8,796	7,215	6,022	5,481
EQUITY					
Parent entity interest					
Contributed equity	(1,300)	2,378	2,581	3,068	3,893
Reserves	1,302	1,302	1,302	1,302	1,302
Retained surplus or (accumulated deficit)	6,459	5,116	3,332	1,652	286
Total parent entity interest	6,461	8,796	7,215	6,022	5,481
Total equity	6,461	8,796	7,215	6,022	5,481

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

Table 3.2.3: Departmental statement of changes in equity—summary of movement (Budget year 2010–11)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2010				
Balance carried forward from previous period	6,459	1,302	(1,300)	6,461
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	6,459	1,302	(1,300)	6,461
Comprehensive income				
Comprehensive income recognised directly in equity:				
Gain/loss on revaluation of property	-	-	-	-
Sub-total comprehensive income	-	-	-	-
Surplus (deficit) for the period	(1,343)	-	-	(1,343)
Total comprehensive income recognised directly in equity	(1,343)	-	-	(1,343)
Transactions with owners				
<i>Distributions to owners</i>				
Returns on capital				
<i>Contributions by owners</i>				
Appropriation (equity injection)	-	-	3,333	3,333
Appropriation (departmental capital budget)	-	-	345	345
Other	-	-	-	-
Sub-total transactions with owners	-	-	3,678	3,678
Transfers between equity components	-	-	-	-
Estimated closing balance as at 30 June 2011	5,116	1,302	2,378	8,796

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2009–10 \$'000	Budget estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	20,606	18,183	18,183	18,183	18,183
Appropriations	20,731	33,182	29,034	26,488	16,423
Other	-	1,041	305	365	219
Total cash received	41,337	52,406	47,522	45,036	34,825
Cash used					
Employees	21,767	26,357	26,045	24,952	17,889
Suppliers	18,146	25,599	21,113	19,621	16,149
Other	596	234	202	-	50
Total cash used	40,509	52,190	47,360	44,573	34,088
Net cash from (used by) operating activities	828	216	162	463	737
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	580	3,803	365	950	1,475
Restoration costs	241	91	-	-	87
Total cash used	821	3,894	365	950	1,562
Net cash from (used by) investing activities	(821)	(3,894)	(365)	(950)	(1,562)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	3,678	203	487	825
Total cash received	-	3,678	203	487	825
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) financing activities	-	3,678	203	487	825
Net increase (decrease) in cash held	7	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	443	450	450	450	450
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	450	450	450	450	450

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2009–10 \$'000	Budget estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000
CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	-	345	183	462	825
Equity injections – Bill 2	-	3,333	20	25	-
Total capital appropriations	-	3,678	203	487	825
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	-	3,587	203	487	738
Annual finance lease costs	-	-	-	-	-
Other Items	-	91	-	-	87
Total Items	-	3,678	203	487	825
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	3,333	20	25	-
Funded by capital appropriation – DCB ¹	-	345	183	462	825
Funded by finance leases	-	-	-	-	-
Funded internally from departmental resources ²	821	216	162	463	737
TOTAL	821	3,894	365	950	1,562
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	580	3,803	365	950	1,475
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus restoration costs	241	91	-	-	87
Total cash used to acquire assets	821	3,894	365	950	1,562

1 Includes purchases from current and previous year's departmental capital budgets.

2 Includes the following sources of funding: annual and prior year appropriations; donations and contributions; internally developed assets; s. 31 relevant agency receipts; proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements (2010–11)

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2010				
Gross book value	3,924	2,475	2,597	8,996
Accumulated depreciation/amortisation and impairment	570	502	1,755	2,827
Opening net book balance	3,354	1,973	842	6,169
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity	1,242	336	2,009	3,587
By purchase – appropriation ordinary annual services	-	117	99	216
By purchase – donated funds	-	-	-	-
By purchase – other	-	-	-	-
By finance lease	-	-	-	-
Assets received as gifts/donations	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-
Total additions	1,242	453	2,108	3,803
Other movements				
Assets held for sale or in a disposal group held for sale	-	-	-	-
Depreciation/amortisation expense	480	535	679	1,694
Disposals				
From disposal of entities or operations (including restructuring)	-	-	-	-
Other	-	-	-	-
As at 30 June 2011				
Gross book value	5,166	2,928	4,705	12,799
Accumulated depreciation/amortisation and impairment	1,050	1,037	2,434	4,521
Closing net book balance	4,116	1,891	2,271	8,278

Prepared on Australian Accounting Standards basis.

