

Office of the Commonwealth Ombudsman

Agency resources and planned performance

OFFICE OF THE COMMONWEALTH OMBUDSMAN

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OFFICE OF THE COMMONWEALTH OMBUDSMAN

Section 1: Agency overview and resources

The planned outcome of the Office of the Commonwealth Ombudsman (the Ombudsman's office) is:

Fair and accountable administrative action by Australian Government agencies by investigating complaints, reviewing administrative action and inspecting statutory compliance by law enforcement agencies.

1.1 STRATEGIC DIRECTION STATEMENT

The Ombudsman's office safeguards the community in its dealings with Australian Government agencies and related service providers by:

- correcting administrative deficiencies through independent review of complaints about the administrative action of Australian Government agencies and related service providers
- fostering good public administration that is accountable, lawful, fair, transparent and responsive
- assisting people to resolve complaints about government administrative action
- developing policies and principles for accountability
- reviewing statutory compliance by relevant agencies.

In 2010–11, the Ombudsman's office will continue its focus on significant systemic issues arising from complaints, inspections and monitoring. We will continue our endeavours in improving in our structures and processes to deliver efficient, practical, higher quality and more consistent responses to complaints. The strategic priorities of the office are to:

- be responsive to areas of need in allocating resources
- target outreach, relevant publications and communication activities to key stakeholders, particularly through intermediaries
- build on the work practices and system changes to deliver improved quality, efficiency and consistency in managing complaints
- improve quality assurance and review of complaint handling
- develop an enhanced approach to social inclusion and effective interaction through social media.

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: Office of the Commonwealth Ombudsman 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 | 4,904 | - | 4,904 | 5,136 |
| Departmental appropriation ³ | - | 20,157 | 20,157 | 18,795 |
| s. 31 Relevant agency receipts ⁴ | - | 1,457 | 1,457 | 1,639 |
| Total | 4,904 | 21,614 | 26,518 | 25,570 |
| Total ordinary annual services | A 4,904 | 21,614 | 26,518 | 25,570 |
| Other services⁵ | | | | |
| Administered expenses | | | | |
| Total | - | - | - | - |
| Departmental non-operating | | | | |
| Equity injections | - | 25 | 25 | - |
| Previous years' programs | - | 145 | 145 | 1,366 |
| Total | - | 170 | 170 | 1,366 |
| Administered non-operating | | | | |
| Total | - | - | - | - |
| Total other services | B - | 170 | 170 | 1,366 |
| Total available annual appropriations | 4,904 | 21,784 | 26,688 | 26,936 |
| Special appropriations | | | | |
| Total special appropriations | C - | - | - | - |
| Total appropriations excluding special accounts | 4,904 | 21,784 | 26,688 | 26,936 |
| Special accounts | | | | |
| Total special accounts | D - | - | - | - |
| Total resourcing | A+B+C+D 4,904 | 21,784 | 26,688 | 26,936 |
| 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 Office of the Commonwealth Ombudsman | 4,904 | 21,784 | 26,688 | 26,936 |

1 Appropriation Bill (No. 1) 2010–11.

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

3 Includes \$0.80 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.

1.3 BUDGET MEASURES

Budget measures relating to the Office of the Commonwealth Ombudsman are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Office of the Commonwealth Ombudsman 2010–11 Budget measures

| | Program | 2009–10 \$'000 | 2010–11 \$'000 | 2011–12 \$'000 | 2012–13 \$'000 | 2013–14 \$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Expense measures | | | | | | |
| Commonwealth Ombudsman – enhanced role for international students | 1.1 | | | | | |
| Administered expenses | | - | - | - | - | - |
| Departmental expenses | | - | 1,196 | 1,271 | 1,168 | 1,175 |
| Total | | - | 1,196 | 1,271 | 1,168 | 1,175 |
| Commonwealth Ombudsman – Christmas Island processing oversight – continuation | 1.1 | | | | | |
| Administered expenses | | - | - | - | - | - |
| Departmental expenses | | - | 408 | 411 | - | - |
| Total | | - | 408 | 411 | - | - |
| Total expense measures | | | | | | |
| Administered | | - | - | - | - | - |
| Departmental | | - | 1,604 | 1,682 | 1,168 | 1,175 |
| Total | | - | 1,604 | 1,682 | 1,168 | 1,175 |
| Capital measures | | | | | | |
| Commonwealth Ombudsman – enhanced role for international students | 1.1 | | | | | |
| Administered capital | | - | - | - | - | - |
| Departmental capital | | - | 25 | - | - | - |
| Total | | - | 25 | - | - | - |
| Information and Communication Technology Business-as-Usual Reinvestment Fund ¹ | 1.1 | | | | | |
| Administered capital | | - | - | - | - | - |
| Departmental capital | | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Total capital measures | | | | | | |
| Administered | | - | - | - | - | - |
| Departmental | | - | 25 | - | - | - |
| Total | | - | 25 | - | - | - |

¹ The lead agency for this measure is the Department of Finance and Deregulation. The full measure description and package details appear in Budget Paper 2 under the Department of Finance and Deregulation portfolio.

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 | | | | | | |
| Norfolk Island governance reform | 1.1 | | | | | |
| Administered expense | | - | - | - | - | - |
| Departmental expense | | 122 | 123 | 124 | 125 | - |
| Total | | 122 | 123 | 124 | 125 | - |
| Whole-of-government departmental efficiencies | 1.1 | | | | | |
| Administered expense | | - | - | - | - | - |
| Departmental expense | | (231) | (463) | (467) | (442) | (442) |
| Total | | (231) | (463) | (467) | (442) | (442) |
| Total measures | | | | | | |
| Administered | | - | - | - | - | - |
| Departmental | | (109) | (340) | (343) | (317) | (442) |
| Total | | (109) | (340) | (343) | (317) | (442) |

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 that contribute to government outcomes over the Budget and forward years.

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

Outcome 1: Fair and accountable administrative action by Australian Government agencies by investigating complaints, reviewing administrative action and inspecting statutory compliance by law enforcement agencies.

Outcome 1 strategy

The key strategies for the office in achieving its outcome are:

- deliver efficient and effective complaint handling with a particular focus on quality, consistency and throughput
- recruit, develop and retain professional and proficient staff
- nurture the working relationship with Australian Government agencies and related service providers
- inspect the records of selected law enforcement activities to ensure accuracy and comprehensiveness
- conduct own motion investigations and produce publications that promote good public administration
- ensure effective communication with key stakeholders and target audiences, particularly the socially excluded
- make submissions to parliamentary and government inquiries, which promote good public administration.

Outcome 1 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

| | 2009–10 | 2010–11 |
|---|-------------------------------------|------------------------------|
| Outcome 1: Fair and accountable administrative action by Australian Government agencies by investigating complaints, reviewing administrative action and inspecting statutory compliance by law enforcement agencies | Estimated actual expenses \$'000 | Estimated expenses \$'000 |
| Program 1.1: Office of the Commonwealth Ombudsman | | |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bill No. 1) | 18,795 | 19,360 |
| Revenue from independent sources (s. 31) | 1,720 | 1,750 |
| Expenses not requiring appropriation in the Budget year | 623 | 965 |
| Total for Program 1.1 | 21,138 | 22,075 |
| Outcome 1 Totals by appropriation type | | |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bill No. 1) | 18,795 | 19,360 |
| Revenue from independent sources (s. 31) | 1,720 | 1,750 |
| Expenses not requiring appropriation in the Budget year | 623 | 965 |
| Total expenses for Outcome 1 | 21,138 | 22,075 |
| | 2009–10 | 2010–11 |
| Average staffing level (number) | 153 | 147 |

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

Contributions to Outcome 1

Program 1.1: Office of the Commonwealth Ombudsman

Program 1.1 objective

- To continue the current high standards of timeliness and quality in complaint handling. The office will ensure that it responds effectively to new areas of complaint, without impacting on timeliness.
- To continue to deliver reports on its inspection functions (reporting on intrusive law enforcement powers such as telephone interception) within required timeframes and at current high quality, despite increasing use of these law enforcement powers.
- To reduce staff turnover rate and enhance staff training to ensure quality standards for complaint handling and reports are maintained. The office will also ensure the continued timely effective resolution of complaints through sound working relationships with Australian Government agencies and related service providers.
- To maintain awareness about the services of the Office of the Commonwealth Ombudsman through targeted outreach and communications (including the internet and social media), and use of a social inclusion plan to target those not familiar with our services.
- To make targeted submissions to parliamentary and government inquiries, to contribute to debates on key public administration, integrity, accountability and transparency issues in government.

Program 1.1 expenses

The office's expenses will remain fairly constant over the forward years.

| Program expense (\$'000) | 2009-10 Revised budget | 2010-11 Budget | 2011-12 Forward year 1 | 2012-13 Forward year 2 | 2013-14 Forward year 3 |
|--|------------------------------|-------------------|------------------------------|------------------------------|------------------------------|
| Annual departmental expenses: | | | | | |
| Departmental item | 20,515 | 21,110 | 21,272 | 20,080 | 20,094 |
| Program support | - | - | - | - | - |
| Expense not requiring appropriation in the Budget year | 623 | 965 | 922 | 869 | 869 |
| Total program expense | 21,138 | 22,075 | 22,194 | 20,949 | 20,963 |

Program 1.1 deliverables

- There will be improved public satisfaction with the quality of services provided by the office.
- Parliament and government agencies and related service providers will better understand the Commonwealth Ombudsman's role and importance.
- The number of complaints requiring long periods for resolution will decrease.
- The office will identify and report on significant problems in public administration.
- The quality and timeliness of services of the office will improve through better front-line service, clearer policies, more consistent processes, improved recording and better utilisation of staff skills.

Program 1.1 key performance indicators

- Administration of government programs will be attuned to accountability obligations and principles of good administration. While complaint numbers to the Ombudsman are unlikely to decline, administration of the areas of government exposed to this office will be improved.
- Internal complaint handling within agencies will resolve an increasing proportion of complaints. Through assistance provided by the Ombudsman, agencies' responsiveness and capability to deal with complaints will improve. Such improvements will take a number of years to be achieved.
- There will be strict compliance with legal requirements by agencies in the use of intrusive law enforcement powers. Inspection reports will identify areas for improvement.

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 Australian Government Indigenous expenditure

The office received additional funding of \$2.5 million over three years in 2009–10 to provide continued independent oversight for the Northern Territory Emergency Response. This funding will terminate in 2011–12.

Table 3.1.3: Australian Government Indigenous expenditure

| Outcome | Appropriations | | | | Other \$'000 | Total \$'000 | Program |
|---|-------------------------|-------------------------|-----------------------------|---------------------------|-----------------|-----------------|---------|
| | Bill No. 1 \$'000 | Bill No. 2 \$'000 | Special approp \$'000 | Total approp \$'000 | | | |
| Office of the Commonwealth Ombudsman | | | | | | | |
| Outcome 1: | | | | | | | |
| Departmental 2010–11 | 821 | - | - | 821 | - | 821 | 1.1 |
| <i>Departmental 2009–10</i> | <i>841</i> | <i>800</i> | - | <i>1,641</i> | - | <i>1,641</i> | 1.1 |
| Total outcome 2010–11 | 821 | - | - | 821 | - | 821 | 1.1 |
| <i>Total outcome 2009–10</i> | <i>841</i> | <i>800</i> | - | <i>1,641</i> | - | <i>1,641</i> | |
| Total departmental 2010–11 | 821 | - | - | 821 | - | 821 | |
| <i>Total departmental 2009–10</i> | <i>841</i> | <i>800</i> | - | <i>1,641</i> | - | <i>1,641</i> | |
| Total AGIE 2010–11 | 821 | - | - | 821 | - | 821 | |
| <i>Total AGIE 2009–10</i> | <i>841</i> | <i>800</i> | - | <i>1,641</i> | - | <i>1,641</i> | |

Notes:

\$0.8m of funding was appropriated through 2009–10 Bill 2 to fund activities undertaken during 2008–09. Appropriation for ordinary annual services remains consistent across years adjusted for index updates.

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 Ombudsman's office is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense, in 2010–11 and the forward years.

In line with net cash appropriation arrangements effective from 2010–11, revenue from government has been reduced by an amount equal to depreciation and amortisation expense. Future asset replacements are funded through the departmental capital budget detailed in Table 3.2.5.

The office has received approval from the Finance Minister to operate at a loss of \$0.6 million due to timing differences in receiving funding and allocating resources required to support the offices Northern Territory Emergency Response (NTER) initiatives (for which funding was provided late in 2008–09 and also late in 2007–08) and the use of surplus funds from the previous financial year to implement 'one off' structural and business changes for the office.

Balance sheet

The change to net cash appropriation arrangements will potentially reduce the net asset balance and equity position depending upon the level of the departmental capital budget compared to the depreciation expense.

The Ombudsman's office budgeted net asset position at 30 June 2011 is \$2.6 million (2009–10: \$2.8 million). The Ombudsman's office primary liability continues to be accrued employee entitlements. During 2009–10, the office leased new accommodation for its Canberra office. As a result of the new fit-out, the value of its property, plant and equipment asset has increased.

Statement of changes in equity

The statement of changes in equity shows the expected movements in equity over the 2010–11 year. Due to the change in funding for depreciation expense, the retained earnings portion of equity will reduce offset by an increase in the contributed equity portion wherein the funding for the office's departmental capital budget is recorded.

Statement of cash flows

The office maintains a working cash balance of \$0.2 million. A major cash outflow for the office during 2009–10 was associated with the fit-out for the new Canberra office.

Capital budget statement

The capital budget shows a continuing investment in non-financial assets. This includes purchase of new assets as well as replacement of existing assets. The capital expenditure in 2009–10 is higher in comparison with 2010–11 and forward estimates due to the fit-out for the new Canberra office.

The table also shows the amount of appropriation budget in relation to the departmental capital budget. Depreciation expense is no longer funded to agencies; however, an amount is appropriated for replacement of capital assets.

Statement of asset movements

The statement of asset movements expands on the capital budget statement and shows, by category of assets, the change in value from the beginning to the end of the year. It also shows where the office has budgeted to purchase capital assets.

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 | 14,967 | 15,574 | 15,491 | 14,396 | 14,342 |
| Supplier expenses | 5,374 | 5,559 | 5,804 | 5,707 | 5,775 |
| Depreciation and amortisation | 797 | 942 | 899 | 846 | 846 |
| Total expenses | 21,138 | 22,075 | 22,194 | 20,949 | 20,963 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Revenue | | | | | |
| Sale of goods and rendering of services | 1,720 | 1,750 | 1,734 | 1,777 | 1,820 |
| Total revenue | 1,720 | 1,750 | 1,734 | 1,777 | 1,820 |
| Gains | | | | | |
| Other | 23 | 23 | 23 | 23 | 23 |
| Total gains | 23 | 23 | 23 | 23 | 23 |
| Total own-source income | 1,743 | 1,773 | 1,757 | 1,800 | 1,843 |
| Net cost of (contribution by) services | 19,395 | 20,302 | 20,437 | 19,149 | 19,120 |
| Revenue from government | 18,795 | 19,360 | 19,538 | 18,303 | 18,274 |
| Surplus (Deficit) | (600) | (942) | (899) | (846) | (846) |
| Surplus (Deficit) attributable to the Australian Government | (600) | (942) | (899) | (846) | (846) |
| 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 | (600) | (942) | (899) | (846) | (846) |
| plus non-appropriated expenses depreciation and amortisation expenses | - | 942 | 899 | 846 | 846 |
| Operating result attributable to the agency | (600) | - | - | - | - |

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 | 200 | 200 | 200 | 200 | 200 |
| Trade and other receivables | 4,933 | 5,733 | 5,767 | 5,776 | 5,800 |
| Total financial assets | 5,133 | 5,933 | 5,967 | 5,976 | 6,000 |
| Non-financial assets | | | | | |
| Property, plant and equipment | 3,097 | 3,113 | 2,960 | 2,860 | 2,760 |
| Intangibles | 558 | 422 | 434 | 446 | 458 |
| Other | 323 | 323 | 323 | 323 | 323 |
| Total non-financial assets | 3,978 | 3,858 | 3,717 | 3,629 | 3,541 |
| Assets held for sale | - | - | - | - | - |
| Total assets | 9,111 | 9,791 | 9,684 | 9,605 | 9,541 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 686 | 561 | 615 | 665 | 708 |
| Other | 1,425 | 2,169 | 2,470 | 2,429 | 2,410 |
| Total payables | 2,111 | 2,730 | 3,085 | 3,094 | 3,118 |
| Provisions | | | | | |
| Employee provisions | 3,780 | 3,961 | 3,961 | 3,961 | 3,961 |
| Other | 468 | 468 | 147 | 147 | 147 |
| Total provisions | 4,248 | 4,429 | 4,108 | 4,108 | 4,108 |
| Total liabilities | 6,359 | 7,159 | 7,193 | 7,202 | 7,226 |
| Net assets | 2,752 | 2,632 | 2,491 | 2,403 | 2,315 |
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 2,158 | 2,980 | 3,738 | 4,496 | 5,254 |
| Reserves | 61 | 61 | 61 | 61 | 61 |
| Retained surplus or (accumulated deficit) | 533 | (409) | (1,308) | (2,154) | (3,000) |
| Total parent entity interest | 2,752 | 2,632 | 2,491 | 2,403 | 2,315 |
| Total equity | 2,752 | 2,632 | 2,491 | 2,403 | 2,315 |

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 | Other reserves | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-------------------|-----------------------------------|-------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2010 | | | | | |
| Balance carried forward from previous period | 533 | 61 | - | 2,158 | 2,752 |
| Adjustment for changes in accounting policies | - | - | - | - | - |
| Adjusted opening balance | 533 | 61 | - | 2,158 | 2,752 |
| Comprehensive income | | | | | |
| Sub-total comprehensive income | - | - | - | - | - |
| Surplus (deficit) for the period | (942) | - | - | - | (942) |
| Total comprehensive income recognised directly in equity | (942) | - | - | - | (942) |
| Transactions with owners | | | | | |
| <i>Distributions to owners</i> | | | | | |
| <i>Contributions by owners</i> | | | | | - |
| Appropriation (equity injection) | - | - | - | 25 | 25 |
| Appropriation (departmental capital budget) | - | - | - | 797 | 797 |
| | - | - | - | - | - |
| Sub-total transactions with owners | - | - | - | 822 | 822 |
| Transfers between equity components | - | - | - | - | - |
| Estimated closing balance as at 30 June 2011 | (409) | 61 | - | 2,980 | 2,632 |

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 | 1,639 | 1,457 | 1,575 | 1,719 | 1,820 |
| Appropriations | 20,608 | 18,599 | 19,232 | 17,942 | 17,998 |
| Total cash received | 22,247 | 20,056 | 20,807 | 19,661 | 19,818 |
| Cash used | | | | | |
| Employees | 14,721 | 15,234 | 15,214 | 14,107 | 14,147 |
| Suppliers | 4,949 | 4,822 | 5,593 | 5,554 | 5,671 |
| Total cash used | 19,670 | 20,056 | 20,807 | 19,661 | 19,818 |
| Net cash from (used by) operating activities | 2,577 | - | - | - | - |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Total cash received | - | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment | 2,650 | 822 | 758 | 758 | 758 |
| Total cash used | 2,650 | 822 | 758 | 758 | 758 |
| Net cash from (used by) investing activities | (2,650) | (822) | (758) | (758) | (758) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 145 | 822 | 758 | 758 | 758 |
| Total cash received | 145 | 822 | 758 | 758 | 758 |
| Cash used | | | | | |
| Total cash used | - | - | - | - | - |
| Net cash from (used by) financing activities | 145 | 822 | 758 | 758 | 758 |
| Net increase (decrease) in cash held | 72 | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 128 | 200 | 200 | 200 | 200 |
| 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 | 200 | 200 | 200 | 200 | 200 |

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) | - | 797 | 758 | 758 | 758 |
| Equity injections – Bill 2 | - | 25 | - | - | - |
| Previous years' outputs – Bill 2 | 800 | 145 | - | - | - |
| Total capital appropriations | 800 | 967 | 758 | 758 | 758 |
| Total new capital appropriations | | | | | |
| Represented by: | | | | | |
| Purchase of non-financial assets | - | 967 | 758 | 758 | 758 |
| Other items | 800 | - | - | - | - |
| Total items | 800 | 967 | 758 | 758 | 758 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| ASSETS | | | | | |
| Funded by capital appropriations | - | 170 | - | - | - |
| Funded by capital appropriation – DCB ¹ | - | 797 | 758 | 758 | 758 |
| Funded internally from departmental resources ² | 2,505 | - | - | - | - |
| TOTAL | 2,505 | 967 | 758 | 758 | 758 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 2,650 | 822 | 758 | 758 | 758 |
| Total cash used to acquire assets | 2,650 | 822 | 758 | 758 | 758 |

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

2 Includes the following sources of funding: annual and prior year appropriations; 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)

| | Other property, plant and equipment \$'000 | Intangibles \$'000 | Total \$'000 |
|---|---|-----------------------|-----------------|
| As at 1 July 2010 | | | |
| Gross book value | 5,768 | 1,756 | 7,524 |
| Accumulated depreciation/amortisation and impairment | 2,671 | 1,198 | 3,869 |
| Opening net book balance | 3,097 | 558 | 3,655 |
| CAPITAL ASSET ADDITIONS | | | |
| Estimated expenditure on new or replacement assets | | | |
| By purchase – appropriation equity | - | 25 | 25 |
| By purchase – appropriation ordinary annual services | 537 | 260 | 797 |
| Total additions | 537 | 285 | 822 |
| Other movements | | | |
| Depreciation/amortisation expense | 521 | 421 | 942 |
| As at 30 June 2011 | | | |
| Gross book value | 6,305 | 2,041 | 8,346 |
| Accumulated depreciation/amortisation and impairment | 3,192 | 1,619 | 4,811 |
| Closing net book balance | 3,113 | 422 | 3,535 |

Prepared on Australian Accounting Standards basis.