

PART C

DEPARTMENT OF HUMAN SERVICES

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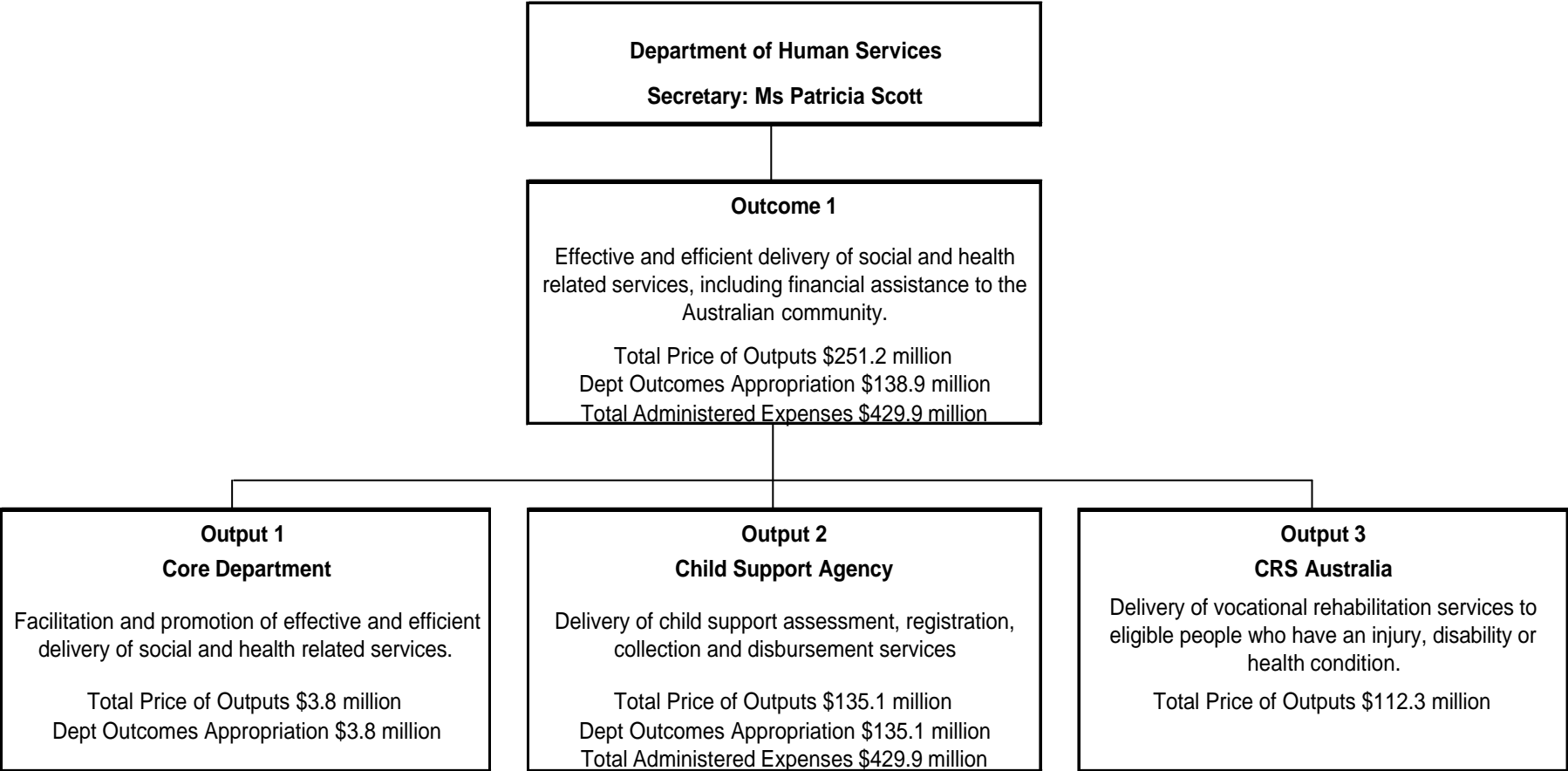
Section 1: Overview, variations and measures

DEPARTMENT OVERVIEW

The Department of Human Services was created on 26 October 2004, as a result of changes to the Administrative Arrangement Orders (AAO), to improve the development and delivery of Government social and health related services to the Australian people.

The department itself consists of the core department, the Child Support Agency (CSA) and CRS Australia. The objectives of each division within the department are outlined in section 2.

Figure 2: Outcomes and output groups for the Department of Human Services



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

There was only one measure for DHS, relating to the effect of the Australian Free Trade Agreement on CSA for 2004-05. Funding for future years will be considered in the context of the 2005-06 Budget.

Variations — Measures

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
Outcome 1				
Increase in departmental appropriations				
<u>Australian Free Trade Agreement</u>	124	-	-	-

MEASURES — AGENCY SUMMARY

The table below displays the impact of PAES Measures on the Department of Human Services.

The department is only reporting the first year of the measure below. The ongoing effect of the Free Trade Agreement will be considered in the context of the 2005-06 Budget.

Table C.1.1: Summary of Measures since the 2004-05 Budget

Measure	Outcome	Output groups affected	Appropriations 2004-05 (\$'000)			Appropriations 2005-06 (\$'000)			Appropriations 2006-07 (\$'000)			Appropriations 2007-08 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
Australian Free Trade Agreement	1	1.2	-	124	124	-	-	-	-	-	-	-	-	-
Total			-	124	124	-	-	-	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The administered item in the table below is the total transferred from the Department of Family and Community Services (FaCS) under section 32 of the FMA Act to the Department of Human Services for CSA items *'Payments to cover cheque dishonours, incorrect maintenance payments and refunds of overpayments'* and *'CSA support for unemployed payers'*.

The departmental outputs are the total of the appropriations transferred, at the time of writing, under s32 of the FMA Act from FaCS for CSA departmental expenses (\$135 million) and from contributing departments for the establishment of the core department (\$3.8 million).

No figure is reported for 2003-04 available appropriation for DHS as the department was not created until October 2004.

Table C.1.2: Appropriation Bill (No. 3) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Improved effectiveness and efficiency in the delivery of social and health related services.	-	5,810	5,810	-	-
Total	-	5,810	5,810	-	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
Improved effectiveness and efficiency in the delivery of social and health related services.	-	138,765	138,889	124	-
Total	-	138,765	138,889	124	-
Total administered and departmental	-	144,575	144,699	124	-

SUMMARY OF DEPARTMENT STAFFING CHANGES

The figures below reflect the full year ASL for each output.

Table C.1.3: Average Staffing Level (ASL)

	2004-05 Budget	2004-05 Revised	Variation
Output 1			
DHS Core Department	-	33	33
Output 2			
Child Support Agency	2,872	2,872	-
Output 3			
CRS Australia	1,879	1,879	-
Total	4,751	4,784	33

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

The first two columns of the table below report the total of departmental and administered appropriations provided to DHS. The next three columns report the movement in non-appropriated revenue for DHS. This movement is explained further in *Table C.1.5 Revenue from independent sources*.

Table C.1.4: Changes to Net Annotated Appropriations (Section 31) Receipts

	Total approp 2004-05 budget	Total approp 2004-05 revised	Receipts from independent sources budget	Receipts from independent sources revised	Variation in non-govt revenue
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1					
Improved effectiveness and efficiency in the delivery of social and health related services	144,575	144,699	573,901	571,144	-2,757
Total	144,575	144,699	573,901	571,144	-2,757

Revenue from independent sources

This table reports movements in the revenue that has not been directly appropriated to DHS.

Table C.1.5: Revenue from independent sources

	Budget estimate 2004-05 \$'000	Revised estimate 2004-05 \$'000
DEPARTMENTAL REVENUE		
CRS Australia	112,292	112,292
Total non-appropriation departmental revenue	112,292	112,292
ADMINISTERED REVENUE		
Australian Hearing Services - Dividend	6,551	3,900
Health Services Australia - Dividend	4,006	3,900
CSA Trust Account	451,052	451,052
Total non-appropriation administered revenue	461,609	458,852

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

The table below displays the full year impact of expenses from special appropriations associated with the Child Support (Registration and Collection) Act 1988.

The downward variation of the '*Child Support s77 – Short falls in CSA Trust*' is linked to the increased efficiency in managing the transfer of payments between clients.

Table C.1.6: Estimates of expenses from special appropriations

	Budget estimate 2004-05 \$'000	Revised estimate 2004-05 \$'000
Estimated expenses		
Child Support (Registration and Collection) Act 1988		
Child Support s77 - Short falls in CSA Trust (A)	119,246	79,442
Child Support s78 - Unexplained Remittances (A)	100	50
Total estimated expenses	119,346	79,492

D = Departmental A = Administered

ESTIMATED SPECIAL ACCOUNT FLOWS

This table below displays the full year impact of transactions relating to the Child Support Trust (Child Support Act 1998) Special Account.

Table C.1.7: Estimated special account flows

Revised Estimate - 2004-05, Heavy Figures					
<i>Final Actual - 2003-04, Light figures</i>					
	Opening Balance 2004-05 <i>2003-04</i> \$'000	Receipts 2004-05 <i>2003-04</i> \$'000	Payments 2004-05 <i>2003-04</i> \$'000	Adjustments 2004-05 <i>2003-04</i> \$'000	Closing Balance 2004-05 <i>2003-04</i> \$'000
Child Support Trust - <i>Child Support Act 1988</i> (A)	28,743	721,565	722,576	-	27,732
	<i>28,425</i>	<i>755,154</i>	<i>754,835</i>	-	<i>28,743</i>

D = Departmental

A= Administered

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

The Department of Human Services was created on 26 October 2004 and consists of the core department, Child Support Agency (CSA) and CRS Australia. A new outcome output framework for the department has been established.

Outcome 1: Effective and efficient delivery of social and health related services, including financial assistance to the Australian community.

- Output 1: Facilitation and promotion of effective and efficient delivery of social and health related services.
- Output 2: Delivery of child support assessment, registration, collection and disbursement services.
- Output 3: Delivery of vocational rehabilitation services to eligible people who have an injury, disability or health condition.

Output cost attribution

The attribution of costs for each output is derived from the operating cost of each of the core department, CSA and CRS Australia.

Output 1 — DHS Core Department

OVERVIEW

The Department of Human Services was established to improve the development and delivery of Government social and health related services to the Australian people. It will work with other departments and agencies in the effective and efficient implementation of Government policy. An important function of the core department is to assist other departments in the development of new policy and ensure that service delivery issues are considered up front.

PERFORMANCE

The core department's performance will be measured on:

Quality

- the degree of satisfaction of the Minister and his office with the quality and timeliness of advice and the achievement of key tasks, as expressed through formal and informal feedback.

Timeliness

The department aims to meet specific deadlines as follows:

- for correspondence on substantive issues from Australian Government ministers, heads of state, Premiers and Chief Ministers etc, a response is to be prepared within 14 calendar days from the date received in the department.
- for other correspondence, a response is to be prepared or appropriate action taken within 21 calendar days from the date received in the department.
- the preparation of responses to Parliamentary Questions on Notice within 60 days for the House of Representatives and 30 days for the Senate.
- the preparation of briefings reasonably in advance of when they are required or within such other time periods as may be specified by the Minister or his office.

Quantity

On the basis of experience since the establishment of the department in October 2004, the department expects annually to:

- process approximately 5,000 pieces of Ministerial correspondence.
- provide approximately 1,000 briefings to the Minister and his office.
- prepare draft answers to approximately 100 Parliamentary Questions on Notice.

Price (Appropriation)

- The price of the department's outputs in 2004-05 will be equal to the available budget, when finalised.

Output 2 — Child Support Agency

AGENCY OVERVIEW

The Child Support Agency (CSA) provides assessment, registration, collection and disbursement services that facilitate the transfer of child support payments between separated parents for the support of their children. The Child Support Scheme is designed to ensure that both parents contribute to the cost of their children, according to their capacity. The scheme transfers over \$1.9 billion annually between parents for the benefit of 1.1 million children.

Prior to the creation of the Department of Human Services, budget estimates relating to the Child Support Agency were reported under outcome 1, output 1.3 of the Department of Family and Community Services.

REVISED PERFORMANCE INFORMATION AND LEVEL OF ACHIEVEMENT – 2004-05

The performance indicators that the Department of Human Services will use to assess the level of its achievement against Output 2 are the same as those previously used by the Department of Family and Community Services to measure performance under Outcome 1, Output 1.3.

DEPARTMENTAL OUTPUTS	
Indicator Type	Indicator
Service Delivery – Child Support Agency	
Cost	Cost per case (estimate: \$346) Cost per dollar transferred (estimate: 12.0 cents)
Effectiveness – Adequacy – Independence	Total amount of child support transferred between parents (estimate: \$2.4 billion) Child support transfer rate (CSA collect and Private collect) (estimate: 95 per cent) Percentage of Private collect cases to total cases (CSA collect and Private collect cases) (estimate: 52.5 per cent)
Price	CSA – \$135.1million (part impact following AAO) \$274.7 million full year estimate

Output 3 — CRS Australia

AGENCY OVERVIEW

CRS Australia operates as a business unit within the Department of Human Services and is the largest provider of expert assessment and vocational rehabilitation services in Australia.

It is the sole provider of government funded rehabilitation services provided under the *Disability Services Act 1986*. These services are now purchased from CRS Australia by the Department of Employment and Workplace Relations (DEWR).

In 2004-05, CRS Australia anticipates providing 23,225 new programs funded by DEWR, in addition to its existing clients and its other work.

CRS Australia also provides career planning services for the Department of Education, Science and Training (DEST), vocational rehabilitation services for the Department of Veterans' Affairs (DVA), Wage Assessments and Case Management in Business Services for Department of Family and Community Services (FaCS) and rehabilitation services to a range of workers compensation insurers.

It provides these services from over 170 sites located in urban, regional, rural and remote areas across Australia, as well as providing visiting and outreach services.

Details of performance information for CRS Australia were previously reported in the FaCS 2004-05 Portfolio Budget Statements. Following the AAO changes of October 2004, the legislative responsibility for the Disabilities Services Act 1986 Part III transferred from FaCS to DEWR. Payment is made to CRS Australia under a Service Level Agreement with DEWR based on performance.

REVISED PERFORMANCE INFORMATION AND LEVEL OF ACHIEVEMENT – 2004-05

The following performance standards apply to the delivery of Rehabilitation Services, which has now transferred to DEWR.

Table C.2.1: Performance information for Rehabilitation Services

Performance information	
2004-05 budget	
Quality- Capacity	No. of new clients assisted on a rehab program (estimate: 23,225) Percentage of rehabilitation clients achieving durable employment outcome (estimate: 37 per cent)
- Targeting	1,823 mature age clients. 3,535 parenting payment clients.
Quantity:	Employment outcomes 8,500
Price:	\$137.3 million full year.

Other activity measures

CRS Australia is audited each year under the Disability Services Standards for accreditation purposes. Accreditation is required to ensure on-going funding.

CRS Australia has a Memorandum of Understanding (MOU) with DEST to deliver approximately 12,500 career planning places during 2004-05 in at least 143 sites across Australia.

A further MOU with FaCS requires CRS Australia to deliver Wage Assessment and Case Management in Business Services. Case Management performance standards cover volume, timeliness, and the range of services recommended. Wage Assessment performance standards cover volume, timeliness and quality.

CRS Australia has a separate MOU with DVA for delivery of Vocational Rehabilitation Services for the Veterans Vocational Rehabilitation Scheme. Performance standards cover both outcomes and cost of programs.

Section 3: Budgeted financial statements

OVERVIEW

The budgeted departmental financial statements and the administered schedules to the financial statements for the Department of Human Services encompass the 2004–05 Budget year as well as the 2005–06, 2006–07 and 2007–08 financial years.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The financial statements report the consolidated financial results for the core department, CSA and CRS Australia.

The revised budget in the statement of financial performance for 2004-05 is significantly less than for the forward estimates because 2004-05 figures only include the resources transfers from the point in time that DHS was established and responsibility for CSA and CRS Australia was transferred.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance (see table C.3.1)

The Budgeted statement of financial performance has been prepared to reflect only the resource transfers that have been finalised for the establishment of DHS at the time of writing. Additional resource transfers are expected to be processed before the end of the financial year which will increase both revenue and expenditure in the current and future years. The additional resource transfers are not of a size likely to be material to the reported consolidated financial performance of DHS.

Budgeted departmental statement of financial position (see table C.3.2)

This statement shows the financial position of the Department of Human Services. It helps decision-makers to track the management of assets and liabilities.

Budgeted departmental statement of cash flows (see table C.3.3)

Budgeted cash flows, as reflected in the statement of cash flows, provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental capital budget statement (see table C.3.4)

This statement shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

Departmental non-financial assets — summary of movement (see table C.3.5)

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity**Schedule of budgeted revenues and expenses administered on behalf of government (see table C.3.6)**

This schedule identifies the main revenues and expenses administered by the Department of Human Services on behalf of the Government.

Schedule of budgeted assets and liabilities administered on behalf of government (see table C.3.7)

This schedule shows the assets and liabilities administered by the Department of Human Services on behalf of the Government.

Schedule of budgeted administered cash flows (see table C.3.8)

This schedule shows cash flows administered by the Department of Human Services on behalf of the Government.

Table C.3.1: Budgeted departmental statement of financial performance (for the period ended 30 June)

	Actual ¹ 2003-04 \$'000	Revised ² Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUE					
Revenues from ordinary activities					
Revenue from government	-	138,889	290,914	303,203	307,639
Goods and services	-	111,939	189,624	194,135	198,600
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other revenues	-	353	530	530	539
Revenues from ordinary activities	-	251,181	481,068	497,868	506,778
EXPENSE					
Expenses from ordinary activities (Excluding borrowing costs expense)					
Employees	-	179,266	304,055	315,569	321,269
Suppliers	-	62,406	158,336	163,062	166,023
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	-	9,140	15,481	17,873	18,104
Write-down of assets	-	112	215	215	215
Other expenses	-	218	256	235	232
Expenses from ordinary activities (Excl borrowing costs expense)	-	251,143	478,342	496,953	505,843
Borrowing costs expense	-	-	-	-	-
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Operating surplus or (deficit) from ordinary activities	-	38	2,726	915	935
Income Tax Expense	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Net surplus or (deficit)	-	38	2,726	915	935

¹ 'Actual 2003-04' figures are non applicable as the Department was created via AAO in October 2004.

'Actual 2003-04' figures relating to CSA and CRS Australia will continue to be reported by the respective originating agencies.

² 'Revised Budget' represents revenues and expenses relating to DHS since its inception in October 2004. 'Revised Budget' revenue and expenses prior to this date continue to be reported by the respective originating agencies.

Table C.3.2: Budgeted departmental statement of financial position

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash	-	10,357	14,804	16,330	20,800
Receivables	-	73,725	73,180	77,812	80,854
Other financial assets	-	2,701	1,732	773	385
Total financial assets	-	86,783	89,716	94,915	102,039
Non-financial assets					
Land and buildings	-	25,244	29,214	32,773	36,895
Infrastructure, plant and equipment	-	2,601	3,362	2,899	2,403
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	23,486	20,797	15,668	11,021
Other non-financial assets	-	1,002	1,004	1,005	1,005
Total non-financial assets	-	52,333	54,377	52,345	51,324
Total assets	-	139,116	144,093	147,260	153,363
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other interest bearing liabilities	-	2,010	6,822	5,931	5,040
Total interest bearing liabilities	-	2,010	6,822	5,931	5,040
Provisions					
Employees	-	62,706	59,922	63,437	66,986
Capital use charge	-	-	-	-	-
Total provisions	-	62,706	59,922	63,437	66,986
Payables					
Suppliers	-	20,565	20,789	20,417	22,927
Total payables	-	20,565	20,789	20,417	22,927
Total liabilities	-	85,281	87,533	89,785	94,953

Table C.3.2: Budgeted departmental statement of financial position (continued)

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
EQUITY *					
Parent entity interest					
Contributed equity	-	44,009	44,009	44,009	44,009
Reserves	-	9,787	9,787	9,787	9,787
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	39	2,764	3,679	4,614
Total parent entity interest	-	53,835	56,560	57,475	58,410
Total outside equity interest	-	-	-	-	-
Total equity	-	53,835	56,560	57,475	58,410
Current assets	-	86,783	89,725	94,923	102,048
Non-current assets	-	52,334	54,369	52,338	51,315
Current liabilities	-	31,906	32,467	33,378	34,366
Non-current liabilities	-	53,378	55,066	56,407	60,588

* Note: 'equity' is the residual interest in assets after deduction of liabilities.

Table C.3.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	-	117,387	189,624	194,135	198,600
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
GST Input Credit Receipts	-	1,544	1,417	1,438	1,404
GST Receipts from Customers	-	4,633	4,250	4,314	4,211
Appropriations	-	138,765	290,914	303,203	307,639
Other	-	400	400	400	409
Extraordinary items	-	-	-	-	-
Total cash received	-	262,729	486,605	503,490	512,263
Cash used					
GST Payments to Suppliers	-	6,177	5,666	5,752	5,615
Employees	-	180,507	307,685	319,427	325,364
Suppliers	-	47,748	155,157	160,735	164,664
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	-	234,432	468,508	485,914	495,643
Net cash from/ (used by)					
Operating activities	-	28,297	18,097	17,576	16,620
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	17,940	13,650	16,050	12,150
Total cash used	-	17,940	13,650	16,050	12,150
Net cash from/ (used by)					
investing activities	-	-17,940	-13,650	-16,050	-12,150
FINANCING ACTIVITIES					
Net increase or (decrease)					
in cash held	-	10,357	4,447	1,526	4,470
Cash at the beginning of the reporting period	-	-	10,357	14,804	16,330
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	-	10,357	14,804	16,330	20,800

Table C.3.4: Departmental capital budget statement

	Actual	Revised Budget	Forward estimate	Forward estimate	Forward estimate
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Represented by					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by					
Departmental resources	-	17,940	13,650	16,050	12,150
Total Amount Funded	-	17,940	13,650	16,050	12,150

Table C.3.5: Departmental non-financial assets ^{3/4} summary of movement (Budget year 2004-05)

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying Amount at the Start of Year	-	-	-	-	-	-	-	-
Additions	-	7,389	-	3,551	-	7,000	-	17,940
Disposals	-	-	-	-	-	-	-	-
Net Revaluation increment / decrement	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Assets transferred in/(out) - Restructuring	-	25,263	-	3,891	-	42,617	-	71,771
Depreciation/amortisation expense	-	-	-	-	-	-	-	-
Write-off of assets	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	32,652	-	7,442	-	49,617	-	89,711
Total additions	-	32,652	-	7,442	-	49,617	-	89,711
Accumulated Depreciation at Start of Year	-	-	-	-	-	-	-	-
Acc Depn/Amt - Charge for the Year	-	1,379	-	3,563	-	4,198	-	9,140
Acc Depn/Amt - Assets transferred in / (out)	-	6,029	-	1,278	-	21,933	-	29,240
Accumulated Depreciation / Amortisation	-	7,408	-	4,841	-	26,131	-	38,380
Net Book Value as at 30 June	-	25,244	-	2,601	-	23,486	-	51,331
Total (NFA)	-	25,244	-	2,601	-	23,486	-	51,331

Table C.3.6: Schedule of budgeted revenues and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUES					
Taxation					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	31,095	56,832	58,241	59,226
Total taxation	-	31,095	56,832	58,241	59,226
Non-taxation (revenues from government)					
Goods and services	-	-	-	-	-
Revenue from sale of assets	-	-	-	-	-
Other sources of non-taxation revenues	-	433,567	819,683	839,818	853,879
Total non-taxation	-	433,567	819,683	839,818	853,879
Total revenues administered on behalf of government	-	464,662	876,515	898,059	913,105
EXPENSES					
Personal benefits	-	2,211	3,578	3,600	2,444
Employees	-	-	-	-	-
Write down and impairment of assets	-	64,137	111,601	114,370	116,303
Other	-	363,546	754,470	773,482	786,927
Extraordinary items	-	-	-	-	-
Total expenses administered on behalf of the government	-	429,894	869,649	891,452	905,674

Table C.3.7: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	-	-	-	-	-
Receivables	-	98,562	106,379	114,389	122,534
Investments accounted for under the equity method	-	-	-	-	-
Investments (section 39 FMA Act; section 18 CAC Act; section 19 CAC Act)	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Total financial assets	-	98,562	106,379	114,389	122,534
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of government	-	98,562	106,379	114,389	122,534
LIABILITIES					
Interest bearing liabilities					
Australian Government Securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	-	-	-	-	-
Taxation refunds provided	-	-	-	-	-
Australian currency on issue	-	-	-	-	-
Total provisions	-	-	-	-	-
Payables					
Suppliers	-	-	-	-	-
Grants and subsidies	-	-	-	-	-
Personal benefits payable	-	-	-	-	-
Taxation refunds due	-	-	-	-	-
Other payables	-	111,351	117,846	124,502	131,271
Total payables	-	111,351	117,846	124,502	131,271
Total liabilities administered on behalf of government	-	111,351	117,846	124,502	131,271

Table C.3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	-	31,095	56,832	58,241	59,226
Other taxes, fees and fines	-	-	-	-	-
Sale of goods	-	-	-	-	-
Rendering of services	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	7,800	7,800	7,800	7,800
Cash from Official Public Account	-	63,718	97,242	99,892	100,730
Transfer from other entities (Finance - Whole Of Government)	-	-	-	-	-
Cash Received - Other	-	355,555	745,887	764,385	777,303
Total cash received	-	458,168	907,761	930,318	945,059
Cash used					
Borrowing costs	-	-	-	-	-
Employees	-	-	-	-	-
Grant payments	-	-	-	-	-
Interest paid	-	-	-	-	-
Subsidies paid	-	-	-	-	-
Personal benefits	-	2,211	3,578	3,600	2,444
Suppliers	-	96,398	99,374	101,645	103,231
Cash to Official Public Account from -					
Appropriations	-	-	-	-	-
Special accounts	-	-	-	-	-
Other	-	-	-	-	-
Transfers to other entities (Finance - Whole Of Government)	-	-	-	-	-
Cash Used - Other	-	359,559	804,809	825,073	839,384
Total cash used	-	458,168	907,761	930,318	945,059
Net cash from / (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment and intangibles	-	-	-	-	-
Proceeds from sales of equity instruments	-	-	-	-	-
Proceeds from sales of investments	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

The financial statements reflect the entries to the Accrual Information Management System (AIMS) as at January 2005.

Basis of accounting

The budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

The statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets which are at valuation.

Assets and liabilities are recognised in the Statement of Financial Position when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured.

Revenues and expenses are recognised in the Statement of Financial Performance when and only when the flow or consumption or loss of economic benefits can be reliably measured.

The continued existence of DHS in its present form and functions is dependent on government policy and ongoing business.