

## DEPARTMENT OF HUMAN SERVICES

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# **DEPARTMENT OF HUMAN SERVICES**

## **Section 1: Agency overview and resources; variations and measures**

### **OVERVIEW**

The total resourcing to be received by the Department in 2005-06 is \$1,510.0m, comprising:

- \$309.0m from departmental expense appropriations;
- \$172.0m from revenue from departmental independent sources;
- \$5.2m from administered appropriations;
- \$959.8m from revenue from administered independent sources; and
- \$63.9m for administered special appropriations.

Total resourcing has increased by \$93.4m on the resources of \$1,416.6m provided at 2005-06 Budget. The Department does not receive any appropriation for administered capital or departmental capital. Details of appropriations are provided at Tables 1.5 and 1.10.

Overall, the Department's administered and departmental appropriations (including administered special appropriations) in 2005-06 have increased by \$6.5m since Budget. This is as a result of measures announced since the 2005-06 Budget (\$10.8m), offset by \$4.3m in administered savings. Details of these measures are provided at Table 1.4.

The activities of the Department of Human Services remain unchanged from that specified in the 2005-06 Portfolio Budget Statements.

### **Core Department**

The Department of Human Services was established to improve the development and delivery of the Government's social and health related services to the Australian people. The department is working with other departments and agencies to ensure the effective and efficient implementation of Government policy. The core function of the department is to ensure early consideration of service delivery issues in the policy development process and improve the quality and cost effectiveness of services within and across the Human Services agencies.

### **Child Support Agency**

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 is expected to transfer over \$2.4b between parents for the benefit of 1.1 million children in 2005-06.

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 then Department of Family and Community Services.

### **CRS Australia**

CRS Australia operates 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 purchased from CRS Australia by the Department of Employment and Workplace Relations (DEWR).

In 2005-2006 CRS Australia anticipates providing 23,225 new services.

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 the Department of Families, Community Services and Indigenous Affairs and rehabilitation and injury prevention services to a range of workers' compensation insurers.

It provides these services from over 175 sites located in urban, regional, rural and remote areas across Australia, as well as providing visiting and outreach services.

**Table 1.1: Agency outcomes and output groups**

Outcome	Description	Output groups
<b>Outcome 1</b>		
Effective and efficient delivery of social and health related services, including financial assistance to the Australian community	The Department of Human Services ensures a whole-of-Government approach to health and social related service delivery	Output 1 <b>Core Department</b> Facilitation and promotion of effective and efficient delivery of social and health related services.
	The CSA ensures that children of separated parents receive the financial support that both their parents are responsible for providing	Output 2 <b>Child Support Agency</b> Delivery of child support assessment, registration, collection and disbursement services.
	CRS Australia assists people who have a disability or injury to return to work	Output 3 <b>CRS Australia</b> Delivery of vocational rehabilitation services to eligible people who have an injury, disability or health condition.

## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

### Variations — Measures

**Table 1.2: Additional estimates and variations to outcomes – measures**

	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)
<b>Outcome 1</b>				
Increase in departmental appropriations				
Smart Technologies and Services - funding for a business case	4,000	-	-	-
Social Welfare and Health Services - information and education	4,000	-	-	-
Medicare: developing improved claiming arrangements	471	-	-	-
Welfare to Work - Comprehensive Work Capacity Assessments: additional funding	2,300	900	1,500	900
<b>Total</b>	<b>10,771</b>	<b>900</b>	<b>1,500</b>	<b>900</b>

### Other variations to appropriations

**Table 1.3: Additional estimates and variations to outcomes – other variations**

	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)
<b>Outcome 1</b>				
<b>Variations in administered appropriations - Bill 3</b>				
Child Support Agency Annual Appropriation Bill 1	(1,204)	(585)	(414)	(336)
<b>Variations in special appropriations</b>				
Child Support s77 - short falls in CSA Trust	(3,058)	(2,078)	(788)	824
<b>Total</b>	<b>(4,262)</b>	<b>(2,662)</b>	<b>(1,202)</b>	<b>488</b>
<b>Variations in departmental appropriations - Bill 3</b>				
Adjustment for revised WCI			(23)	(34)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>(23)</b>	<b>(34)</b>

## MEASURES — AGENCY SUMMARY

The table below displays the impact of PAES Measures since the 2005-06 Budget on the Department of Human Services.

The measures are summarised in Table 1.4 and identify the relevant outcomes, administered items and outputs associated with each measure.

**Table 1.4: Summary of measures since the 2005-06 Budget**

Measure	Outcome	Output groups affected	2005-06 (\$'000)			2006-07 (\$'000)			2007-08 (\$'000)			2008-09 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
Smart Technologies and Services - funding for a business case	1	1.1	-	4,000	4,000	-	-	-	-	-	-	-	-	-
Social Welfare and Health Services - information and education	1	1.1	-	4,000	4,000	-	-	-	-	-	-	-	-	-
Medicare: developing improved claiming arrangements	1	1.1	-	471	471	-	-	-	-	-	-	-	-	-
Welfare to Work - Comprehensive Work Capacity Assessments: additional funding	1	1.1	-	2,300	2,300	-	900	900	-	1,500	1,500	-	900	900
<b>Total</b>			-	<b>10,771</b>	<b>10,771</b>	-	<b>900</b>	<b>900</b>	-	<b>1,500</b>	<b>1,500</b>	-	<b>900</b>	<b>900</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2005-06**

	2004-05 available \$'000	2005-06 budget \$'000	2005-06 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>ADMINISTERED ITEMS</b>					
<b>Outcome 1</b>					
Effective and efficient delivery of social and health related services, including financial assistance to the Australian community	5,810	6,414	5,210	-	- 1,204
<b>Total</b>	5,810	6,414	5,210	-	-1,204
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Effective and efficient delivery of social and health related services, including financial assistance to the Australian community	157,919	298,277	309,048	10,771	-
<b>Total</b>	157,919	298,277	309,048	10,771	-
<b>Total administered and departmental</b>	163,729	304,691	314,258	10,771	-1,204

**Table 1.6: Appropriation Bill (No. 4) 2005-06**

The Department of Human Services will not receive any appropriations from Appropriation Bill (No. 4) 2005-06.



## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average Staffing Level (ASL)**

	2005-06 Budget	2005-06 Revised	Variation
<b>Outcome 1</b>			
<b>Output 1</b>			
DHS Core Department	62	90	28
<b>Output 2</b>			
Child Support Agency	2,967	3,125	158
<b>Output 3</b>			
CRS Australia	1,591	1,634	43
<b>Total</b>	<b>4,620</b>	<b>4,849</b>	<b>229</b>

## SUMMARY OF AGENCY SAVINGS

**Table 1.8: Summary of Agency Savings \***

(Administered Bill 3 - refer "Administered Items" in Table 1.5)		2005-06 \$'000
S	Savings from annual appropriations	<b>1,204</b>
T	Transfer appropriation monies across outcomes	-
M	Movements of funding between years	-
Total agency savings (as per 'Reduced Estimates' Bill 3 in Table 1.5)		<b>1,204</b>

\* There are no net savings in Departmental Outputs

## OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and include FMA s.31 receipts, special accounts (non-appropriation receipts) and resources received free of charge.

**Table 1.9: Other receipts available to be used**

	Budget estimate 2005-06 \$'000	Revised estimate 2005-06 \$'000
<b>Outcome 1</b>		
<b>Departmental other receipts</b>		
CRS Australia	167,727	171,967
<b>Total departmental other receipts available to be used</b>	<b>167,727</b>	<b>171,967</b>
<b>Administered other receipts</b>		
Australian Hearing Services - Dividend and Competitive neutrality revenue	3,900	6,968
Health Services Australia - Dividend and Competitive neutrality revenue	4,400	7,862
Medicare Australia	-	656
Child Support Agency	868,922	944,345
<b>Total administered other receipts available to be used</b>	<b>877,222</b>	<b>959,831</b>

## ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

**Table 1.10: Estimates of expenses from special appropriations**

	Budget estimate 2005-06 \$'000	Revised estimate 2005-06 \$'000
<b>Estimated expenses</b>		
<b>Child Support (Registration and Collection) Act 1988</b>		
Child Support s77 - Shortfalls in CSA Trust (A)	66,937	63,877
Child Support s78 - Unexplained Remittances (A)	50	50
<b>Total estimated expenses</b>	<b>66,987</b>	<b>63,927</b>

A = Administered

## ESTIMATES OF SPECIAL ACCOUNT FLOWS

**Table 1.11: Estimates of special account flows**

	Opening Balance 2005-06 2004-05 \$'000	Receipts 2005-06 2004-05 \$'000	Payments 2005-06 2004-05 \$'000	Adjustments 2005-06 2004-05 \$'000	Closing Balance 2005-06 2004-05 \$'000
Child Support Trust - Child Support Act 1988 (A)	34,731	858,925	858,042	-	35,614
	-	419,714	384,983	-	34,731
<b>Total special accounts</b>	<b>34,731</b>	<b>858,925</b>	<b>858,042</b>	<b>-</b>	<b>35,614</b>

A= Administered

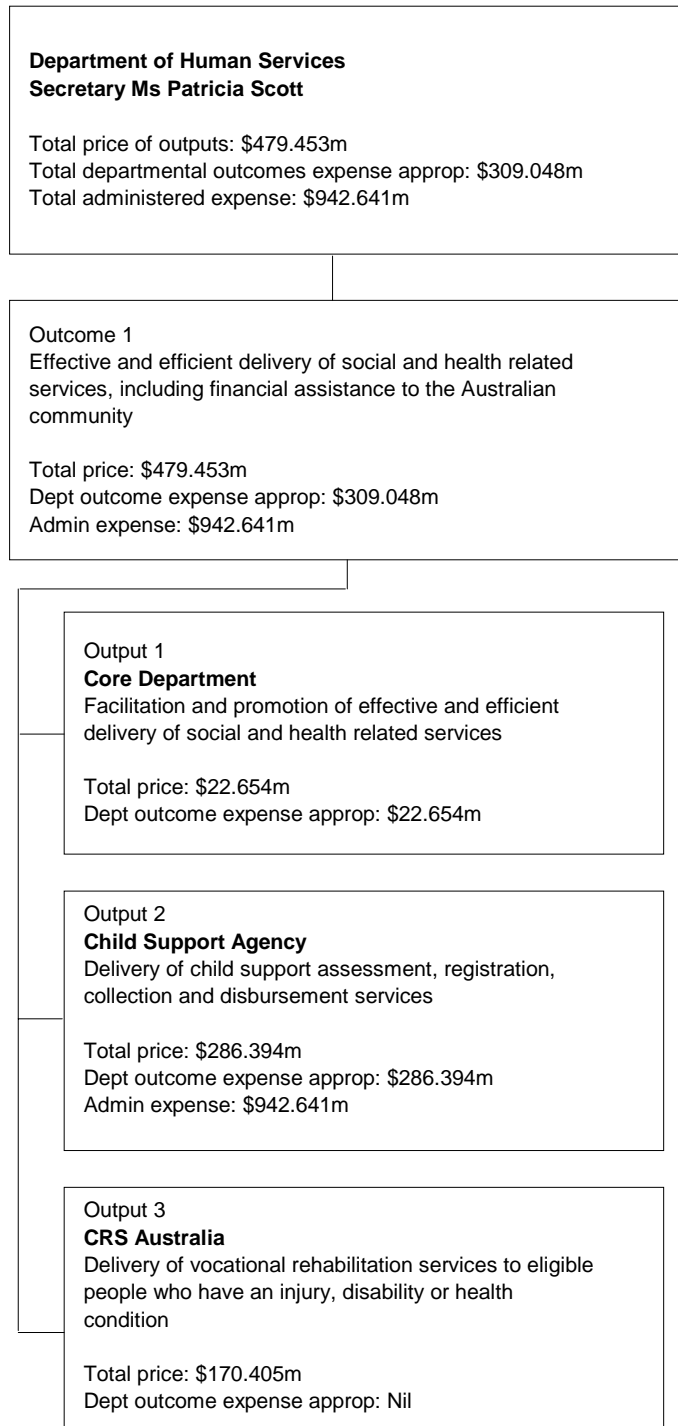
## Section 2: Revisions to agency outcomes

### **OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS**

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Department of Human Services.

The outcomes and outputs framework for the Department of Human Services remains unchanged to that reported in the 2005-06 Portfolio Budget Statements. However, increased funding for a number of new Measures since the 2005-06 Budget has changed the price of outputs.

**Figure 2: Outcome and output structure**



## Outcome 1

### Explanation of variations

The additional estimates appropriation changes will be implemented as follows:

- Output 1 – resources for the development of a business case for smart technologies and services, communication activities for social welfare and health services, implementation and management of the Comprehensive Work Capacity Assessments and development of a business case to improve the Medicare claiming arrangements.

### 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.

### Revised performance information – 2005-06

Other than price for each output, the performance indicators and information for the Department of Human Services remains unchanged to that reported in the 2005-06 Portfolio Additional Estimates.

Table 2.1: Performance information for outputs affected by additional estimates — outcome 1

Output	Performance information 2005-06 budget	Performance information 2005-06 revised
<b>Output 1</b>		
Core Department	<p><b>Quality</b> 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.</p> <p><b>Quantity</b> On the basis of experience since the establishment of the department in October 2004, the department expects annually to: * process approximately 7000 pieces of Ministerial correspondence; * provide approximately 1200 briefings to the Minister and his office; and * prepare draft answers to approximately 100 Parliamentary Questions on Notice.</p> <p><b>Price</b> The price of the core department's outputs in 2005-06 is \$11.9m.</p>	<p><b>Quality</b> 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.</p> <p><b>Quantity</b> On the basis of experience since the establishment of the department in October 2004, the department expects annually to: * process approximately 7000 pieces of Ministerial correspondence; * provide approximately 1200 briefings to the Minister and his office; and * prepare draft answers to approximately 100 Parliamentary Questions on Notice.</p> <p><b>Price</b> The price of the core department's outputs in 2005-06 is \$22.7m.</p>

*Agency Additional Estimates Statements – DHS*

Output	Performance information 2005-06 budget	Performance information 2005-06 revised
<b>Output 2</b>		
Child Support Agency	<p><b>Cost</b> Cost per case (estimate: \$346) Cost per dollar transferred (estimate: 12 cents)</p> <p><b>Effectiveness (Adequacy)</b> Total amount of child support transferred between parents (estimate \$2.4b)</p> <p><b>Effectiveness (Independence)</b> 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)</p> <p><b>Price</b> The price of CSA's outputs in 2005-06 is \$286.4m.</p>	<p><b>Cost</b> Cost per case (estimate: \$352) Cost per dollar transferred (estimate: 12 cents)</p> <p><b>Effectiveness (Adequacy)</b> Total amount of child support transferred between parents (estimate \$2.4bn)</p> <p><b>Effectiveness (Independence)</b> 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)</p> <p><b>Price</b> The price of CSA's outputs in 2005-06 is \$286.4m.</p>
<b>Output 3</b>		
CRS Australia	<p><b>Quality</b> Certification against Disability Services Standards.</p> <p><b>Quantity</b> * Number of new clients assisted on a rehabilitation program. * Number of rehabilitation clients achieving durable employment outcomes.</p> <p><b>Effectiveness and Efficiency</b> * Effectiveness of employment outcomes: CRS Australia undertakes an annual audit of outcomes achieved by CRS Australia clients to ascertain how many are still in employment at 26 weeks. * Efficiency - CRS Australia must maximise the number of jobseekers assisted with a rehabilitation program and operate as a viable business unit. * CRS Australia undertakes a range of other services for government and private agencies with each agreement requiring certain performance indicators to be met.</p> <p><b>Price</b> The price of CRS's outputs in 2005-06 is \$167.7m.</p>	<p><b>Quality</b> Certification against Disability Services Standards.</p> <p><b>Quantity</b> * Number of new clients assisted on a rehabilitation program. * Number of rehabilitation clients achieving durable employment outcomes.</p> <p><b>Effectiveness and Efficiency</b> * Effectiveness of employment outcomes: CRS Australia undertakes an annual audit of outcomes achieved by CRS Australia clients to ascertain how many are still in employment at 26 weeks. * Efficiency - CRS Australia must maximise the number of jobseekers assisted with a rehabilitation program and operate as a viable business unit. * CRS Australia undertakes a range of other services for government and private agencies with each agreement requiring certain performance indicators to be met.</p> <p><b>Price</b> The price of CRS's outputs in 2005-06 is \$170.4m.</p>

## Section 3: Budgeted financial statements

An analysis of the Department of Human Services budgeted departmental financial statements is provided below. There were minimal budgetary changes to the financial statements resulting from the adoption of the Australian Equivalents to International Financial Reporting Standards (AEIFRS).

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS - DEPARTMENTAL**

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

The statement shows the estimated revenues and expenses for the Department. This provides information on whether the Department is operating at a sustainable level.

The Department is budgeting for an overall operating surplus of \$1.6m in 2005-06, compared to a budgeted break even position at Budget. The operating surplus is due to CRS Australia's revised budgeted operating surplus of \$1.6m, whilst the Core Department and CSA are budgeting for a break even operating position.

Total departmental revenue budgeted for 2005-06 is \$481.0m, which represents a \$15.0m increase from \$466.0m at Budget. The revenue increase was due to an additional \$10.8m of appropriations provided for new measures in the Core Department and a revision in revenue for the provision of services by CRS Australia of \$4.3m.

Total departmental expenses budgeted for 2005-06 is \$479.5m (including income tax), this represents a \$13.4m increase from \$466.0m at Budget. The increase is in response to expenses required for new measures and increased work associated with the provision of services by CRS Australia.

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

This statement shows the estimated end of year position for the Department.

The Department's estimated net asset position as at 30 June 2006 has decreased from \$53.3m at Budget to \$52.0m. Overall, many variations across the balance sheet categories are due to the flow on effect of actual results for 2004-05 impacting the budgeted balance sheet. However, major variations outside of the 2004-05 actuals include:

- **Assets** – there has been a shift between cash and receivables, with more cash being held at bank, in addition budgeted purchases of property, plant and

equipment will increase by \$4.5m in comparison to Budget. Total assets have increased from \$143.0m at Budget to \$144.5m.

- **Liabilities** – this has remained fairly constant, with a small increase in Payables (suppliers). Total liabilities have increased from \$89.7m at Budget to \$92.4m.
- **Equity** – this has decreased from \$53.3m at Budget to \$52.0m.

## **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS - ADMINISTERED**

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

Revenues administered on behalf of the government have increased by a total of \$79.0m since Budget. The increase is mostly due to the revision in child support revenue.

Expenses have increased by a total of \$5.3m since the Budget. This increase is mostly due to Child Support activity.

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

Total budgeted assets administered on behalf of government is estimated at \$404.8m as at 30 June 2006, which represents a \$298.5m increase on \$106.3m at Budget.

Total budgeted liabilities administered on behalf of government is estimated at \$407.0m as at 30 June 2006, which represents a \$288.2m increase on \$118.8m at Budget.

The significant movements on the assets and liabilities administered on behalf of government are mostly due to the revision of CSA's budget estimates.

As part of the 2004-05 financial statements audit, it was considered that the provision for doubtful child support debts required review. It was concluded that the historical methodology used to estimate doubtful debts resulted in a provision that was materially overstated and an adjustment of approximately \$266m was made to correct this overstatement. This resulted in a flow on effect of actual results to the outyears.



## **DEPARTMENTAL FINANCIAL STATEMENTS - CONSOLIDATED**

### **Budgeted departmental income statement (see Table 3.1)**

The statement represents the expected financial results for the Department of Human Services by identifying total revenue and expenses.

### **Budgeted departmental balance sheet (see Table 3.2)**

The statement represents the financial position of the Department of Human Services.

### **Budgeted departmental statement of cash flows (see Table 3.3)**

The statement represents the nature and extent of expected cash flows for the Department of Human Services resulting from operating, investing and financing activities.

### **Departmental statement of changes in equity – summary of movement (see Table 3.4)**

The statement represents movements in accumulated results, capital contributions and reserves during the budget year for the Department of Human Services.

### **Departmental capital budget statement (see Table 3.5)**

The statement represents planned capital expenditure (expenditure on non-current assets) for the Department of Human Services, whether funded through capital appropriations or from internal sources.

### **Departmental property, plant, equipment and intangibles — summary of movement (see Table 3.6)**

The summary shows budgeted acquisitions and disposals of non-financial assets during the budget year for the Department of Human Services.

## **Schedule of administered activity**

### **Schedule of budgeted income and expenses administered on behalf of government (see Table 3.7)**

The statement represents the expected financial results for the Department of Human Services by identifying total administered revenue and expenses.

### **Schedule of budgeted assets and liabilities administered on behalf of government (see Table 3.8)**

The statement represents the financial position of assets and liabilities administered by the Department of Human Services on behalf of the Government.

**Schedule of budgeted administered cash flows (see Table 3.9)**

The statement represents the nature and extent of expected cash flows for the Department of Human Services resulting from administered operating, investing and financing activities.

**Table 3.1: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	157,919	309,048	310,442	315,037	322,288
Goods and services	112,864	171,546	232,681	254,815	231,596
Other	532	421	500	500	500
<b>Total revenue</b>	<b>271,315</b>	<b>481,015</b>	<b>543,623</b>	<b>570,352</b>	<b>554,384</b>
<b>Gains</b>					
Reversals of previous asset write-downs	172	-	-	-	-
Net gains from sale of assets	2	-	-	-	-
<b>Total gains</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>271,489</b>	<b>481,015</b>	<b>543,623</b>	<b>570,352</b>	<b>554,384</b>
<b>EXPENSE</b>					
Employees	172,137	310,710	342,949	363,568	365,123
Suppliers	87,883	153,688	179,392	183,207	169,116
Depreciation and amortisation	8,195	13,801	17,461	19,347	17,818
Write-down and impairment of assets	196	54	55	57	58
Net losses from sale of assets	11	-	-	-	-
<b>Total expenses</b>	<b>268,422</b>	<b>478,253</b>	<b>539,857</b>	<b>566,179</b>	<b>552,115</b>
<b>Operating result from continuing operations</b>	<b>3,067</b>	<b>2,762</b>	<b>3,766</b>	<b>4,173</b>	<b>2,269</b>
Income Tax Expense	1,186	1,200	1,260	1,323	1,389
<b>Operating result</b>	<b>1,881</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,881</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>
Net credit (debit) to asset revaluation reserve	785	-	-	-	-
<b>Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>2,666</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	15,237	13,377	13,164	14,796	13,084
Receivables	73,638	73,908	80,189	96,706	103,853
Accrued revenues	-	639	1,300	1,300	1,300
Other	-	781	393	393	393
<b>Total financial assets</b>	<b>88,875</b>	<b>88,705</b>	<b>95,046</b>	<b>113,195</b>	<b>118,630</b>
<b>Non-financial assets</b>					
Land and buildings	26,259	31,988	38,779	35,645	29,800
Infrastructure, plant and equipment	6,458	5,271	4,419	2,981	8,628
Intangibles	21,026	17,323	18,422	13,474	8,088
Other	3,101	1,170	1,012	1,010	1,011
<b>Total non-financial assets</b>	<b>56,844</b>	<b>55,752</b>	<b>62,632</b>	<b>53,110</b>	<b>47,527</b>
<b>Total assets</b>	<b>145,719</b>	<b>144,457</b>	<b>157,678</b>	<b>166,305</b>	<b>166,157</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	7,506	-	-	-	-
Other - external	684	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>8,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	64,331	65,939	73,826	80,385	82,407
Other	2,692	1,228	1,128	984	984
<b>Total provisions</b>	<b>67,023</b>	<b>67,167</b>	<b>74,954</b>	<b>81,369</b>	<b>83,391</b>
<b>Payables</b>					
Suppliers	19,121	18,440	22,117	22,360	20,281
Other	616	6,547	5,656	4,765	3,874
<b>Total payables</b>	<b>19,737</b>	<b>24,987</b>	<b>27,773</b>	<b>27,125</b>	<b>24,155</b>
<b>Tax liabilities</b>					
Tax liabilities equivalent	283	255	397	407	326
<b>Total tax liabilities</b>	<b>283</b>	<b>255</b>	<b>397</b>	<b>407</b>	<b>326</b>
<b>Total liabilities</b>	<b>95,233</b>	<b>92,409</b>	<b>103,124</b>	<b>108,901</b>	<b>107,873</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	47,819	47,819	47,819	47,819	47,819
Reserves	785	785	785	785	785
Retained surpluses or accumulated deficits	1,882	3,444	5,950	8,800	9,680
<b>Total parent entity interest</b>	<b>50,486</b>	<b>52,048</b>	<b>54,554</b>	<b>57,404</b>	<b>58,284</b>
<b>Total equity</b>	<b>50,486</b>	<b>52,048</b>	<b>54,554</b>	<b>57,404</b>	<b>58,284</b>
<b>Current assets</b>	<b>91,762</b>	<b>89,875</b>	<b>96,058</b>	<b>114,205</b>	<b>119,641</b>
<b>Non-current assets</b>	<b>53,957</b>	<b>54,582</b>	<b>61,620</b>	<b>52,100</b>	<b>46,516</b>
<b>Current liabilities</b>	<b>50,383</b>	<b>50,194</b>	<b>57,513</b>	<b>60,616</b>	<b>59,040</b>
<b>Non-current liabilities</b>	<b>44,850</b>	<b>42,215</b>	<b>45,611</b>	<b>48,285</b>	<b>48,833</b>

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

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	152,972	301,557	308,170	307,866	312,685
GST Input Credit Receipts	6,174	572	1,345	1,302	539
GST Receipts from Customers	-	4,632	6,265	6,880	6,253
Cash from the OPA	47,727	-	778	-	2,937
Lease incentive	5,743	-	-	-	-
Goods and services	109,446	171,546	232,020	254,815	231,596
Other	322	505	584	584	584
<b>Total cash received</b>	<b>322,384</b>	<b>478,812</b>	<b>549,162</b>	<b>571,447</b>	<b>554,594</b>
<b>Cash used</b>					
Employees	170,077	294,812	326,470	348,921	354,172
Suppliers	95,827	164,486	190,708	193,482	185,570
Competitive neutrality payments	1,209	-	-	-	-
Cash to the OPA	43,300	1,400	-	9,351	-
Net GST paid to ATO	4,537	5,204	7,610	8,182	6,792
Other	-	133	84	84	84
<b>Total cash used</b>	<b>314,950</b>	<b>466,035</b>	<b>524,872</b>	<b>560,020</b>	<b>546,618</b>
<b>Net cash from/ (used by)</b>					
<b>Operating activities</b>	<b>7,434</b>	<b>12,777</b>	<b>24,290</b>	<b>11,427</b>	<b>7,976</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	2	-	-	-	-
<b>Total cash received</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	3,866	14,637	24,503	9,795	9,688
Purchase of intangibles	4,157	-	-	-	-
<b>Total cash used</b>	<b>8,023</b>	<b>14,637</b>	<b>24,503</b>	<b>9,795</b>	<b>9,688</b>
<b>Net cash from/ (used by)</b>					
<b>investing activities</b>	<b>(8,021)</b>	<b>(14,637)</b>	<b>(24,503)</b>	<b>(9,795)</b>	<b>(9,688)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Restructuring cash balance	15,824	-	-	-	-
<b>Total cash received</b>	<b>15,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/ (used by)</b>					
<b>financing activities</b>	<b>15,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease)</b>					
<b>in cash held</b>	<b>15,237</b>	<b>(1,860)</b>	<b>(213)</b>	<b>1,632</b>	<b>(1,712)</b>
Cash at the beginning of the reporting period	-	15,237	13,377	13,164	14,796
<b>Cash at the end of the reporting period</b>	<b>15,237</b>	<b>13,377</b>	<b>13,164</b>	<b>14,796</b>	<b>13,084</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2005-06)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	1,882	785	-	47,819	50,486
<b>Adjusted opening balance</b>	<b>1,882</b>	<b>785</b>	<b>-</b>	<b>47,819</b>	<b>50,486</b>
<b>Income and expense</b>					
<b>Sub-total income and expense</b>	-	-	-	-	-
Net operating result	1,562	-	-	-	1,562
<b>Total income and expenses recognised directly in equity</b>	<b>1,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,562</b>
<b>Transactions with owners</b>					
<b>Sub-total transactions with owners</b>	-	-	-	-	-
<b>Closing balance as at 30 June 2006</b>	<b>3,444</b>	<b>785</b>	<b>-</b>	<b>47,819</b>	<b>52,048</b>

**Table 3.5: Departmental capital budget statement**

	Actual	Revised	Forward	Forward	Forward
	2004-05	Budget	estimate	estimate	estimate
	\$'000	2005-06	2006-07	2007-08	2008-09
		\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
<i>Total capital appropriations</i>	-	-	-	-	-
<b>Represented by</b>					
<i>Total represented by</i>	-	-	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded internally by					
Departmental resources	8,023	14,637	24,503	9,795	9,688
<b>Total</b>	<b>8,023</b>	<b>14,637</b>	<b>24,503</b>	<b>9,795</b>	<b>9,688</b>

**Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)**

	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
<b>As at 1 July 2005</b>								
Gross book value	558	37,188	-	12,231	-	-	45,619	<b>95,596</b>
Accumulated depreciation	-	11,487	-	5,772	-	-	24,592	<b>41,851</b>
<b>Opening net book value</b>	<b>558</b>	<b>25,701</b>	<b>-</b>	<b>6,459</b>	<b>-</b>	<b>-</b>	<b>21,027</b>	<b>53,745</b>
Additions:								
by purchase	-	10,636	-	1,494	-	-	2,507	<b>14,637</b>
Depreciation/amortisation expense	-	4,907	-	2,680	-	-	6,210	<b>13,797</b>
<b>As at 30 June 2006</b>								
Gross book value	558	47,824	-	13,723	-	-	48,125	<b>110,230</b>
Accumulated depreciation	-	16,394	-	8,452	-	-	30,802	<b>55,648</b>
<b>Closing net book value</b>	<b>558</b>	<b>31,430</b>	<b>-</b>	<b>5,271</b>	<b>-</b>	<b>-</b>	<b>17,323</b>	<b>54,582</b>



**Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>Income administered on behalf of Government for the period ended 30 June</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Other taxes, fees and fines	25,943	53,449	55,701	57,750	59,664
<b>Total taxation</b>	<b>25,943</b>	<b>53,449</b>	<b>55,701</b>	<b>57,750</b>	<b>59,664</b>
<b>Non-taxation</b>					
Other sources of non-taxation revenues	499,228	897,426	934,959	969,113	1,001,027
Interest (from related entities)	1,464	656	-	-	-
Dividends (from related entities)	6,680	8,300	8,800	8,300	8,300
<b>Total non-taxation</b>	<b>507,372</b>	<b>906,382</b>	<b>943,759</b>	<b>977,413</b>	<b>1,009,327</b>
<b>Total revenues administered on behalf of Government</b>	<b>533,315</b>	<b>959,831</b>	<b>999,460</b>	<b>1,035,163</b>	<b>1,068,991</b>
<b>Total Income administered on behalf of Government</b>	<b>533,315</b>	<b>959,831</b>	<b>999,460</b>	<b>1,035,163</b>	<b>1,068,991</b>
<b>Expenses administered on behalf of Government for the period ended 30 June</b>					
Suppliers (external)	-	-	131,382	134,676	127,154
Personal benefits	623	2,798	2,818	1,767	1,767
Write-down and impairment of assets	44,618	50,671	72,855	75,535	78,039
Child support payments	474,585	-	-	-	-
Other expenses	69	889,172	907,056	940,425	971,603
<b>Total Expenses administered on behalf of Government</b>	<b>519,895</b>	<b>942,641</b>	<b>1,114,111</b>	<b>1,152,403</b>	<b>1,178,563</b>

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b> <i>as at 30 June</i>					
<b>Financial assets</b>					
Cash	7	17	10	-	-
Receivables	355,566	391,271	408,232	426,220	444,495
Investments accounted for under the equity method	110,919	13,540	13,540	13,540	13,540
<b>Total financial assets</b>	<b>466,492</b>	<b>404,828</b>	<b>421,782</b>	<b>439,760</b>	<b>458,035</b>
<b>Non-financial assets</b>					
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>466,492</b>	<b>404,828</b>	<b>421,782</b>	<b>439,760</b>	<b>458,035</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b> <i>as at 30 June</i>					
<b>Interest bearing liabilities</b>					
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
Suppliers	13,292	-	-	-	-
Grants and subsidies	110	-	-	-	-
Personal benefits payable	12,975	-	-	-	-
Taxation refunds due	345,834	379,763	395,544	411,907	428,812
Other payables	-	27,242	28,133	29,056	30,015
<b>Total payables</b>	<b>372,211</b>	<b>407,005</b>	<b>423,677</b>	<b>440,963</b>	<b>458,827</b>
<b>Total liabilities administered on behalf of Government</b>	<b>372,211</b>	<b>407,005</b>	<b>423,677</b>	<b>440,963</b>	<b>458,827</b>

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	2,236	3,741	3,899	4,042	4,177
GST Input Credit Receipts	0	0	13,138	13,468	12,715
Child support receipts	419,558	0	0	0	0
Cash from the OPA	0	858,042	1,025,475	1,060,506	1,083,619
Interest	1,464	656	0	0	0
Dividends	6,680	8,200	8,900	8,000	8,300
Other	4,353	860,868	896,838	929,587	960,201
<b>Total cash received</b>	<b>434,291</b>	<b>1,731,507</b>	<b>1,948,250</b>	<b>2,015,603</b>	<b>2,069,012</b>
<b>Cash used</b>					
Suppliers	0	0	131,382	134,676	127,154
GST Payments to Suppliers	0	0	13,138	13,468	12,715
Personal benefits	624	2,798	2,818	1,767	1,767
Child support payments	413,041	0	0	0	0
Cash to the OPA	12,497	874,311	910,542	942,572	973,636
Other	0	854,388	890,377	923,130	953,740
<b>Total cash used</b>	<b>426,162</b>	<b>1,731,497</b>	<b>1,948,257</b>	<b>2,015,613</b>	<b>2,069,012</b>
<b>Net cash from operating activities</b>	<b>8,129</b>	<b>10</b>	<b>(7)</b>	<b>(10)</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	<b>8,129</b>	<b>10</b>	<b>(7)</b>	<b>(10)</b>	<b>-</b>
Cash at the beginning of the reporting period	0	7	17	10	0
Cash from the OPA	420,851	0	0	0	0
Cash to the OPA	-428,973	0	0	0	0
<b>Cash at the end of the reporting period</b>	<b>7</b>	<b>17</b>	<b>10</b>	<b>-</b>	<b>-</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

The financial statements reflect the entries to the Accrual Information Management System (AIMS) as at January 2006 and the Department of Human Services' 2004-05 unaudited Australian Equivalents to International Financial Reporting Standards (AEIFRS) compliant statements.

### **Basis of accounting**

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 Balance Sheet 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 Income Statement when and only when the flow or consumption or loss of economic benefits can be reliably measured.

The continued existence of the Department of Human Services in its present form and functions is dependent on government policy and ongoing business.

### **Additional disclosure**

To provide additional disclosure, separate agency budget information for the Core Department, CSA and CRS Australia is provided as follows:

- Core Department      Table 3.10 – Table 3.18
- CSA                      Table 3.19 – Table 3.27
- CRS Australia        Table 3.28 – Table 3.33

## BUDGETED FINANCIAL STATEMENTS – CORE DEPARTMENT

**Table 3.10: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	7,577	22,654	12,580	13,517	12,916
Goods and services	5	-	-	-	-
Other	61	-	-	-	-
<b>Total revenue</b>	<b>7,643</b>	<b>22,654</b>	<b>12,580</b>	<b>13,517</b>	<b>12,916</b>
<b>Gains</b>					
<b>Total gains</b>	-	-	-	-	-
<b>Total income</b>	<b>7,643</b>	<b>22,654</b>	<b>12,580</b>	<b>13,517</b>	<b>12,916</b>
<b>EXPENSE</b>					
Employees	3,729	8,590	6,814	7,504	7,200
Suppliers	2,096	13,666	5,551	5,798	5,501
Depreciation and amortisation	83	398	215	215	215
<b>Total expenses</b>	<b>5,908</b>	<b>22,654</b>	<b>12,580</b>	<b>13,517</b>	<b>12,916</b>
Share of operating results of associates and joint ventures accounted for using the equity method					
<b>Operating result from continuing operations</b>	<b>1,735</b>	-	-	-	-
<b>Operating result</b>	<b>1,735</b>	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,735</b>	-	-	-	-
<b>Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity</b>	-	-	-	-	-
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>1,735</b>	-	-	-	-

**Table 3.11: Budgeted departmental balance sheet (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	99	50	50	50	50
Receivables	2,654	3,195	3,455	3,545	3,838
<b>Total financial assets</b>	<b>2,753</b>	<b>3,245</b>	<b>3,505</b>	<b>3,595</b>	<b>3,888</b>
<b>Non-financial assets</b>					
Land and buildings	522	579	437	295	153
Infrastructure, plant and equipment	403	146	73	177	88
Intangibles	36	36	36	36	36
Other	129	27	28	26	27
<b>Total non-financial assets</b>	<b>1,090</b>	<b>788</b>	<b>574</b>	<b>534</b>	<b>304</b>
<b>Total assets</b>	<b>3,843</b>	<b>4,033</b>	<b>4,079</b>	<b>4,129</b>	<b>4,192</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	1,608	1,832	1,887	1,945	2,004
Other	112				
<b>Total provisions</b>	<b>1,720</b>	<b>1,832</b>	<b>1,887</b>	<b>1,945</b>	<b>2,004</b>
<b>Payables</b>					
Suppliers	387	466	457	449	453
<b>Total payables</b>	<b>387</b>	<b>466</b>	<b>457</b>	<b>449</b>	<b>453</b>
<b>Total liabilities</b>	<b>2,107</b>	<b>2,298</b>	<b>2,344</b>	<b>2,394</b>	<b>2,457</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Retained surpluses or accumulated deficits	1,735	1,735	1,735	1,735	1,735
<b>Total parent entity interest</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>
<b>Total equity</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>	<b>1,735</b>
<b>Current assets</b>	<b>2,882</b>	<b>3,272</b>	<b>3,533</b>	<b>3,621</b>	<b>3,915</b>
<b>Non-current assets</b>	<b>961</b>	<b>761</b>	<b>546</b>	<b>508</b>	<b>277</b>
<b>Current liabilities</b>	<b>965</b>	<b>636</b>	<b>632</b>	<b>630</b>	<b>640</b>
<b>Non-current liabilities</b>	<b>1,142</b>	<b>1,662</b>	<b>1,712</b>	<b>1,764</b>	<b>1,817</b>

**Table 3.12: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	5,972	18,337	10,642	11,201	10,884
Net GST Received from ATO	102				
Goods and services	5				
Other		84	84	84	84
<b>Total cash received</b>	<b>6,079</b>	<b>18,421</b>	<b>10,726</b>	<b>11,285</b>	<b>10,968</b>
<b>Cash used</b>					
Employees	3,351	6,734	6,259	6,447	6,641
Suppliers	1,713	11,404	4,383	4,611	4,243
Other		133	84	84	84
<b>Total cash used</b>	<b>5,064</b>	<b>18,271</b>	<b>10,726</b>	<b>11,142</b>	<b>10,968</b>
<b>Net cash from/ (used by)</b>					
<b>Operating activities</b>	<b>1,015</b>	<b>150</b>	<b>-</b>	<b>143</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	877	199		143	
Purchase of intangibles	39				
<b>Total cash used</b>	<b>916</b>	<b>199</b>	<b>-</b>	<b>143</b>	<b>-</b>
<b>Net cash from/ (used by)</b>					
<b>investing activities</b>	<b>(916)</b>	<b>(199)</b>	<b>-</b>	<b>(143)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/ (used by)</b>					
<b>financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>99</b>	<b>(49)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	-	99	50	50	50
<b>Cash at the end of the reporting period</b>	<b>99</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

**Table 3.13: Departmental statement of changes in equity — summary of movement (Budget year 2005-06)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	1,735	-	-	-	1,735
<b>Adjusted opening balance</b>	<b>1,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,735</b>
<b>Income and expense</b>					
<b>Sub-total income and expense</b>	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Sub-total transactions with owners</b>	-	-	-	-	-
<b>Closing balance as at 30 June 2006</b>	<b>1,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,735</b>



**Table 3.14: Departmental capital budget statement**

	Actual	Revised	Forward	Forward	Forward
	2004-05	Budget	estimate	estimate	estimate
	\$'000	2005-06	2006-07	2007-08	2008-09
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
<i>Total capital appropriations</i>	-	-	-	-	-
<b>Represented by</b>					
<i>Total represented by</i>	-	-	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded internally by					
Departmental resources	916	199	-	143	-
<b>Total</b>	<b>916</b>	<b>199</b>	<b>-</b>	<b>143</b>	<b>-</b>

**Table 3.15: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)**

	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
<b>As at 1 July 2005</b>								
Gross book value	-	542	-	456	-	-	39	1,037
Accumulated depreciation	-	20	-	54	-	-	3	77
<b>Opening net book value</b>	<b>-</b>	<b>522</b>	<b>-</b>	<b>402</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>960</b>
Additions								
by purchase	-	199	-	-	-	-	-	199
Depreciation/amortisation expense	-	142	-	256	-	-	-	398
<b>As at 30 June 2006</b>								
Gross book value	-	741	-	456	-	-	39	1,236
Accumulated depreciation	-	162	-	310	-	-	3	475
<b>Closing net book value</b>	<b>-</b>	<b>579</b>	<b>-</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>761</b>

**Table 3.16: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>Income administered on behalf of Government for the period ended 30 June</b>					
<b>Revenue</b>					
<b>Taxation</b>					
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Other sources of non-taxation revenues	4,353	6,530	6,530	6,530	6,530
Interest (from related entities)	1,464	656	-	-	-
Dividends (from related entities)	6,680	8,300	8,800	8,300	8,300
<b>Total non-taxation</b>	<b>12,497</b>	<b>15,486</b>	<b>15,330</b>	<b>14,830</b>	<b>14,830</b>
<b>Total revenues administered on behalf of Government</b>	<b>12,497</b>	<b>15,486</b>	<b>15,330</b>	<b>14,830</b>	<b>14,830</b>
<b>Total Income administered on behalf of Government</b>	<b>12,497</b>	<b>15,486</b>	<b>15,330</b>	<b>14,830</b>	<b>14,830</b>
<b>Expenses administered on behalf of Government for the period ended 30 June</b>					
Suppliers (external)	-	-	131,382	134,676	127,154
<b>Total Expenses administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>131,382</b>	<b>134,676</b>	<b>127,154</b>

**Table 3.17: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT as at 30 June</b>					
<b>Financial assets</b>					
Receivables		100	-	300	300
Investments accounted for under the equity method	110,919	13,540	13,540	13,540	13,540
<b>Total financial assets</b>	<b>110,919</b>	<b>13,640</b>	<b>13,540</b>	<b>13,840</b>	<b>13,840</b>
<b>Non-financial assets</b>					
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>110,919</b>	<b>13,640</b>	<b>13,540</b>	<b>13,840</b>	<b>13,840</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT as at 30 June</b>					
<b>Interest bearing liabilities</b>					
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
<b>Total payables</b>	-	-	-	-	-
<b>Total liabilities administered on behalf of Government</b>	-	-	-	-	-

**Table 3.18: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
GST Input Credit Receipts			13,138	13,468	12,715
Cash from the OPA		-	131,382	134,676	127,154
Interest	1,464	656	-	-	-
Dividends	6,680	8,200	8,900	8,000	8,300
Other	4,353	6,530	6,530	6,530	6,530
<b>Total cash received</b>	<b>12,497</b>	<b>15,386</b>	<b>159,950</b>	<b>162,674</b>	<b>154,699</b>
<b>Cash used</b>					
Suppliers	-	-	131,382	134,676	127,154
GST Payments to Suppliers			13,138	13,468	12,715
Cash to the OPA	12,497	15,386	15,430	14,530	14,830
<b>Total cash used</b>	<b>12,497</b>	<b>15,386</b>	<b>159,950</b>	<b>162,674</b>	<b>154,699</b>
<b>Net cash from operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## BUDGETED FINANCIAL STATEMENTS – CSA

**Table 3.19: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	150,342	286,394	297,862	301,520	309,372
Goods and services	72	-	-	-	-
Other	160	-	-	-	-
<b>Total revenue</b>	<b>150,574</b>	<b>286,394</b>	<b>297,862</b>	<b>301,520</b>	<b>309,372</b>
<b>Gains</b>					
<b>Total gains</b>	-	-	-	-	-
<b>Total income</b>	<b>150,574</b>	<b>286,394</b>	<b>297,862</b>	<b>301,520</b>	<b>309,372</b>
<b>EXPENSE</b>					
Employees	96,766	188,900	194,810	196,618	202,886
Suppliers	48,096	89,925	93,909	95,528	97,916
Depreciation and amortisation	5,325	7,569	9,143	9,374	8,570
Write-down and impairment of assets	77				
Net losses from sale of assets	11				
<b>Total expenses</b>	<b>150,275</b>	<b>286,394</b>	<b>297,862</b>	<b>301,520</b>	<b>309,372</b>
<b>Operating result from continuing operations</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating result</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 3.20: Budgeted departmental balance sheet (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	2,909	909	909	909	909
Receivables	22,827	21,797	23,596	30,672	40,461
Other		781	393	393	393
<b>Total financial assets</b>	<b>25,736</b>	<b>23,487</b>	<b>24,898</b>	<b>31,974</b>	<b>41,763</b>
<b>Non-financial assets</b>					
Land and buildings	18,944	24,246	28,545	27,386	23,038
Infrastructure, plant and equipment	467	621	678	707	723
Intangibles	19,372	13,997	9,347	5,252	1,764
Other	1,653				
<b>Total non-financial assets</b>	<b>40,436</b>	<b>38,864</b>	<b>38,570</b>	<b>33,345</b>	<b>25,525</b>
<b>Total assets</b>	<b>66,172</b>	<b>62,351</b>	<b>63,468</b>	<b>65,319</b>	<b>67,288</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	7,506				
<b>Total interest bearing liabilities</b>	<b>7,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	40,763	40,478	42,486	45,228	48,088
Other	1,935				
<b>Total provisions</b>	<b>42,698</b>	<b>40,478</b>	<b>42,486</b>	<b>45,228</b>	<b>48,088</b>
<b>Payables</b>					
Suppliers	11,398	11,371	11,371	11,371	11,371
Other		5,931	5,040	4,149	3,258
<b>Total payables</b>	<b>11,398</b>	<b>17,302</b>	<b>16,411</b>	<b>15,520</b>	<b>14,629</b>
<b>Total liabilities</b>	<b>61,602</b>	<b>57,780</b>	<b>58,897</b>	<b>60,748</b>	<b>62,717</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	4,272	4,272	4,272	4,272	4,272
Retained surpluses or accumulated deficits	299	299	299	299	299
<b>Total parent entity interest</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>
<b>Total equity</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>	<b>4,571</b>
<b>Current assets</b>	<b>27,389</b>	<b>23,487</b>	<b>24,898</b>	<b>31,974</b>	<b>41,763</b>
<b>Non-current assets</b>	<b>38,783</b>	<b>38,864</b>	<b>38,570</b>	<b>33,345</b>	<b>25,525</b>
<b>Current liabilities</b>	<b>30,288</b>	<b>30,029</b>	<b>30,611</b>	<b>31,576</b>	<b>32,602</b>
<b>Non-current liabilities</b>	<b>31,314</b>	<b>27,751</b>	<b>28,286</b>	<b>29,172</b>	<b>30,115</b>

**Table 3.21: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	147,000	283,220	297,528	296,665	301,801
Net GST received from ATO	5,414				
Lease incentive	5,743				
Other	72				
<b>Total cash received</b>	<b>158,229</b>	<b>283,220</b>	<b>297,528</b>	<b>296,665</b>	<b>301,801</b>
<b>Cash used</b>					
Employees	96,385	175,327	183,450	185,464	190,206
Suppliers	50,920	102,243	105,229	107,052	110,845
Net GST paid to ATO	4,537				
<b>Total cash used</b>	<b>151,842</b>	<b>277,570</b>	<b>288,679</b>	<b>292,516</b>	<b>301,051</b>
<b>Net cash from/ (used by)</b>					
<b>Operating activities</b>	<b>6,387</b>	<b>5,650</b>	<b>8,849</b>	<b>4,149</b>	<b>750</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	673	7,650	8,849	4,149	750
Purchase of intangibles	3,046				
<b>Total cash used</b>	<b>3,719</b>	<b>7,650</b>	<b>8,849</b>	<b>4,149</b>	<b>750</b>
<b>Net cash from/ (used by) investing activities</b>	<b>(3,719)</b>	<b>(7,650)</b>	<b>(8,849)</b>	<b>(4,149)</b>	<b>(750)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Restructuring cash balance	241				
<b>Total cash received</b>	<b>241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/ (used by) financing activities</b>	<b>241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>2,909</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	-	2,909	909	909	909
<b>Cash at the end of the reporting period</b>	<b>2,909</b>	<b>909</b>	<b>909</b>	<b>909</b>	<b>909</b>



**Table 3.22: Departmental statement of changes in equity — summary of movement (Budget year 2005-06)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	299	-	-	4,272	4,571
<b>Adjusted opening balance</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>4,272</b>	<b>4,571</b>
<b>Income and expense</b>					
<b>Sub-total income and expense</b>	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Sub-total transactions with owners</b>	-	-	-	-	-
<b>Closing balance as at 30 June 2006</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>4,272</b>	<b>4,571</b>

**Table 3.23: Departmental capital budget statement**

	Actual	Revised	Forward	Forward	Forward
	2004-05	Budget	estimate	estimate	estimate
	\$'000	2005-06	2006-07	2007-08	2008-09
		\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
<i>Total capital appropriations</i>	-	-	-	-	-
<b>Represented by</b>					
<i>Total represented by</i>	-	-	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded internally by					
Departmental resources	3,719	7,650	8,849	4,149	750
<b>Total</b>	<b>3,719</b>	<b>7,650</b>	<b>8,849</b>	<b>4,149</b>	<b>750</b>

**Table 3.24: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)**

	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
<b>As at 1 July 2005</b>								
Gross book value	-	24,288	-	581	-	-	40,174	65,043
Accumulated depreciation	-	5,344	-	114	-	-	20,802	26,260
<b>Opening net book value</b>	<b>-</b>	<b>18,944</b>	<b>-</b>	<b>467</b>	<b>-</b>	<b>-</b>	<b>19,372</b>	<b>38,783</b>
Additions:								
by purchase	-	6,832	-	522	-	-	296	7,650
Depreciation/amortisation expense	-	1,530	-	368	-	-	5,671	7,569
<b>As at 30 June 2006</b>								
Gross book value	-	31,120	-	1,103	-	-	40,470	72,693
Accumulated depreciation	-	6,874	-	482	-	-	26,473	33,829
<b>Closing net book value</b>	<b>-</b>	<b>24,246</b>	<b>-</b>	<b>621</b>	<b>-</b>	<b>-</b>	<b>13,997</b>	<b>38,864</b>

**Table 3.25: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>Income administered on behalf of Government for the period ended 30 June</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Other taxes, fees and fines	25,943	53,449	55,701	57,750	59,664
<b>Total taxation</b>	<b>25,943</b>	<b>53,449</b>	<b>55,701</b>	<b>57,750</b>	<b>59,664</b>
<b>Non-taxation</b>					
Other sources of non-taxation revenues	494,875	890,896	928,429	962,583	994,497
<b>Total non-taxation</b>	<b>494,875</b>	<b>890,896</b>	<b>928,429</b>	<b>962,583</b>	<b>994,497</b>
<b>Total revenues administered on behalf of Government</b>	<b>520,818</b>	<b>944,345</b>	<b>984,130</b>	<b>1,020,333</b>	<b>1,054,161</b>
<b>Total Income administered on behalf of Government</b>	<b>520,818</b>	<b>944,345</b>	<b>984,130</b>	<b>1,020,333</b>	<b>1,054,161</b>
<b>Expenses administered on behalf of Government for the period ended 30 June</b>					
Personal benefits	623	2,798	2,818	1,767	1,767
Write-down and impairment of assets	44,618	50,671	72,855	75,535	78,039
Child support payments	474,585	-	-	-	-
Other expenses	69	889,172	907,056	940,425	971,603
<b>Total Expenses administered on behalf of Government</b>	<b>519,895</b>	<b>942,641</b>	<b>982,729</b>	<b>1,017,727</b>	<b>1,051,409</b>

**Table 3.26: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT as at 30 June</b>					
<b>Financial assets</b>					
Cash	7	17	10		
Receivables	355,566	391,171	408,232	425,920	444,195
<b>Total financial assets</b>	<b>355,573</b>	<b>391,188</b>	<b>408,242</b>	<b>425,920</b>	<b>444,195</b>
<b>Non-financial assets</b>					
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>355,573</b>	<b>391,188</b>	<b>408,242</b>	<b>425,920</b>	<b>444,195</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT as at 30 June</b>					
<b>Interest bearing liabilities</b>					
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
Suppliers	13,292				
Personal benefits	110				
Payments in advance	12,975				
Accrued child support (expenses)	345,834	379,763	395,544	411,907	428,812
Other payables		27,242	28,133	29,056	30,015
<b>Total payables</b>	<b>372,211</b>	<b>407,005</b>	<b>423,677</b>	<b>440,963</b>	<b>458,827</b>
<b>Total liabilities administered on behalf of Government</b>	<b>372,211</b>	<b>407,005</b>	<b>423,677</b>	<b>440,963</b>	<b>458,827</b>

**Table 3.27: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	2,236	3,741	3,899	4,042	4,177
Child support receipts	419,558				
Cash from the OPA		858,042	894,093	925,830	956,465
Other		854,338	890,308	923,057	953,671
<b>Total cash received</b>	<b>421,794</b>	<b>1,716,121</b>	<b>1,788,300</b>	<b>1,852,929</b>	<b>1,914,313</b>
<b>Cash used</b>					
Personal benefits	624	2,798	2,818	1,767	1,767
Child support payments	413,041				
Cash to the OPA		858,925	895,112	928,042	958,806
Other		854,388	890,377	923,130	953,740
<b>Total cash used</b>	<b>413,665</b>	<b>1,716,111</b>	<b>1,788,307</b>	<b>1,852,939</b>	<b>1,914,313</b>
<b>Net cash from operating activities</b>	<b>8,129</b>	<b>10</b>	<b>7</b>	<b>10</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	<b>8,129</b>	<b>10</b>	<b>7</b>	<b>10</b>	<b>-</b>
Cash at the beginning of the reporting period	-	7	17	10	-
Cash from the OPA	420,851				
Cash to the OPA	- 428,973				
<b>Cash at the end of the reporting period</b>	<b>7</b>	<b>17</b>	<b>10</b>	<b>-</b>	<b>-</b>

## BUDGETED FINANCIAL STATEMENTS – CRS AUSTRALIA

**Table 3.28: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Goods and services	112,787	171,546	232,681	254,815	231,596
Other	311	421	500	500	500
<b>Total revenue</b>	<b>113,098</b>	<b>171,967</b>	<b>233,181</b>	<b>255,315</b>	<b>232,096</b>
<b>Gains</b>					
Reversals of previous asset write-downs	172				
Net gains from sale of assets	2				
<b>Total gains</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>113,272</b>	<b>171,967</b>	<b>233,181</b>	<b>255,315</b>	<b>232,096</b>
<b>EXPENSE</b>					
Employees	71,642	113,220	141,325	159,446	155,037
Suppliers	37,691	50,097	79,932	81,881	65,699
Depreciation and amortisation	2,787	5,834	8,103	9,758	9,033
Write-down and impairment of assets	119	54	55	57	58
<b>Total expenses</b>	<b>112,239</b>	<b>169,205</b>	<b>229,415</b>	<b>251,142</b>	<b>229,827</b>
<b>Operating result from continuing     operations</b>	<b>1,033</b>	<b>2,762</b>	<b>3,766</b>	<b>4,173</b>	<b>2,269</b>
Income Tax Expense	1,186	1,200	1,260	1,323	1,389
<b>Operating result</b>	<b>- 153</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>
<b>Net surplus or (deficit) attributable     to the Australian Government</b>	<b>- 153</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>
Net credit (debit) to asset revaluation reserve	785				
<b>Total revenues, expenses and     valuation adjustments     attributable to members of the     parent entity and recognised     directly in equity</b>	<b>785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total changes in equity other     than those resulting from     transactions with owners as     owners</b>	<b>632</b>	<b>1,562</b>	<b>2,506</b>	<b>2,850</b>	<b>880</b>

**Table 3.29: Budgeted departmental balance sheet (as at 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	12,229	12,418	12,205	13,837	12,125
Receivables	48,157	48,916	53,138	62,489	59,554
Accrued revenues		639	1,300	1,300	1,300
<b>Total financial assets</b>	<b>60,386</b>	<b>61,973</b>	<b>66,643</b>	<b>77,626</b>	<b>72,979</b>
<b>Non-financial assets</b>					
Land and buildings	6,793	7,163	9,797	7,964	6,609
Infrastructure, plant and equipment	5,588	4,504	3,668	2,097	7,817
Intangibles	1,618	3,290	9,039	8,186	6,288
Other	1,319	1,143	984	984	984
<b>Total non-financial assets</b>	<b>15,318</b>	<b>16,100</b>	<b>23,488</b>	<b>19,231</b>	<b>21,698</b>
<b>Total assets</b>	<b>75,704</b>	<b>78,073</b>	<b>90,131</b>	<b>96,857</b>	<b>94,677</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Other	684	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	21,960	23,629	29,453	33,212	32,315
Other	645	1,228	1,128	984	984
<b>Total provisions</b>	<b>22,605</b>	<b>24,857</b>	<b>30,581</b>	<b>34,196</b>	<b>33,299</b>
<b>Payables</b>					
Suppliers	7,336	6,603	10,289	10,540	8,457
Other	616	616	616	616	616
<b>Total payables</b>	<b>7,952</b>	<b>7,219</b>	<b>10,905</b>	<b>11,156</b>	<b>9,073</b>
<b>Tax liabilities</b>					
Tax liabilities equivalent	283	255	397	407	326
<b>Total tax liabilities</b>	<b>283</b>	<b>255</b>	<b>397</b>	<b>407</b>	<b>326</b>
<b>Total liabilities</b>	<b>31,524</b>	<b>32,331</b>	<b>41,883</b>	<b>45,759</b>	<b>42,699</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	43,547	43,547	43,547	43,547	43,547
Reserves	785	785	785	785	785
Retained surpluses or accumulated deficits	(152)	1,410	3,916	6,766	7,646
<b>Total parent entity interest</b>	<b>44,180</b>	<b>45,742</b>	<b>48,248</b>	<b>51,098</b>	<b>51,978</b>
<b>Total equity</b>	<b>44,180</b>	<b>45,742</b>	<b>48,248</b>	<b>51,098</b>	<b>51,978</b>
<b>Current assets</b>	<b>61,491</b>	<b>63,116</b>	<b>67,627</b>	<b>78,610</b>	<b>73,963</b>
<b>Non-current assets</b>	<b>14,213</b>	<b>14,957</b>	<b>22,504</b>	<b>18,247</b>	<b>20,714</b>
<b>Current liabilities</b>	<b>29,038</b>	<b>19,529</b>	<b>26,270</b>	<b>28,410</b>	<b>25,798</b>
<b>Non-current liabilities</b>	<b>2,486</b>	<b>12,802</b>	<b>15,613</b>	<b>17,349</b>	<b>16,901</b>



**Table 3.30: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
GST Input Credits Receipts	658	572	1,345	1,302	539
GST Receipts from Customers		4,632	6,265	6,880	6,253
Cash from the OPA	47,727		778		2,937
Goods and services	109,441	171,546	232,020	254,815	231,596
Other	250	421	500	500	500
<b>Total cash received</b>	<b>158,076</b>	<b>177,171</b>	<b>240,908</b>	<b>263,497</b>	<b>241,825</b>
<b>Cash used</b>					
Employees	70,341	112,751	136,761	157,010	157,325
Suppliers	43,194	50,839	81,096	81,819	70,482
Competitive neutrality payments	1,209				
Cash to the OPA	43,300	1,400		9,351	
GST Payments to Suppliers		5,204	7,610	8,182	6,792
<b>Total cash used</b>	<b>158,044</b>	<b>170,194</b>	<b>225,467</b>	<b>256,362</b>	<b>234,599</b>
<b>Net cash from/ (used by)</b>					
<b>Operating activities</b>	<b>32</b>	<b>6,977</b>	<b>15,441</b>	<b>7,135</b>	<b>7,226</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	2				
<b>Total cash received</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	2,316	6,788	15,654	5,503	8,938
Purchase of intangibles	1,072				
<b>Total cash used</b>	<b>3,388</b>	<b>6,788</b>	<b>15,654</b>	<b>5,503</b>	<b>8,938</b>
<b>Net cash from/ (used by)</b>					
<b>investing activities</b>	<b>(3,386)</b>	<b>(6,788)</b>	<b>(15,654)</b>	<b>(5,503)</b>	<b>(8,938)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Restructuring cash balance	15,583				
<b>Total cash received</b>	<b>15,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/ (used by)</b>					
<b>financing activities</b>	<b>15,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease)</b>					
<b>in cash held</b>	<b>12,229</b>	<b>189</b>	<b>(213)</b>	<b>1,632</b>	<b>(1,712)</b>
Cash at the beginning of the reporting period	-	12,229	12,418	12,205	13,837
<b>Cash at the end of the reporting period</b>	<b>12,229</b>	<b>12,418</b>	<b>12,205</b>	<b>13,837</b>	<b>12,125</b>

**Table 3.31: Departmental statement of changes in equity — summary of movement (Budget year 2005-06)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	(152)	785	-	43,547	44,180
<b>Adjusted opening balance</b>	<b>(152)</b>	<b>785</b>	<b>-</b>	<b>43,547</b>	<b>44,180</b>
<b>Income and expense</b>					
<b>Sub-total income and expense</b>	-	-	-	-	-
Net operating result	1,562	-	-	-	1,562
<b>Total income and expenses recognised directly in equity</b>	<b>1,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,562</b>
<b>Transactions with owners</b>					
<b>Sub-total transactions with owners</b>	-	-	-	-	-
<b>Closing balance as at 30 June 2006</b>	<b>1,410</b>	<b>785</b>	<b>-</b>	<b>43,547</b>	<b>45,742</b>

**Table 3.32: Departmental capital budget statement**

	Actual	Revised	Forward	Forward	Forward
	2004-05	Budget	estimate	estimate	estimate
	\$'000	2005-06	2006-07	2007-08	2008-09
		\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
<i>Total capital appropriations</i>	-	-	-	-	-
<b>Represented by</b>					
<i>Total represented by</i>	-	-	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded internally by					
Departmental resources	3,388	6,788	15,654	5,503	8,938
<b>Total</b>	<b>3,388</b>	<b>6,788</b>	<b>15,654</b>	<b>5,503</b>	<b>8,938</b>

**Table 3.33: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)**

	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
<b>As at 1 July 2005</b>								
Gross book value	558	12,358	-	11,192	-		5,405	29,513
Accumulated depreciation	-	6,123	-	5,604	-		3,787	15,514
<b>Opening net book value</b>	<b>558</b>	<b>6,235</b>	<b>-</b>	<b>5,588</b>	<b>-</b>	<b>-</b>	<b>1,618</b>	<b>13,999</b>
Additions:								
by purchase	-	3,605	-	972	-	-	2,211	6,788
Depreciation/amortisation expense	-	3,235	-	2,056	-	-	539	5,830
<b>As at 30 June 2006</b>								
Gross book value	558	15,963	-	12,164	-	-	7,616	36,301
Accumulated depreciation	-	9,358	-	7,660	-	-	4,326	21,344
<b>Closing net book value</b>	<b>558</b>	<b>6,605</b>	<b>-</b>	<b>4,504</b>	<b>-</b>	<b>-</b>	<b>3,290</b>	<b>14,957</b>