

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2013–14 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The department has no movement of administered funds between years so this table is not presented.

3.1.2 Special Accounts

Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by DEEWR.

Table 3.1.2: Estimates of Special Account flows and balances

		Opening balance	Receipts	Payments	Adjustments	Closing balance
		2013-14	2013-14	2013-14	2013-14	2013-14
		2012-13	2012-13	2012-13	2012-13	2012-13
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal Tutorial Assistance	2	956	35	(5)	-	986
Superannuation Special Account - s20 FMA Act Det 2003/05 (A)		926	35	(5)	-	956
National Youth Affairs	2	310	240	(240)	-	310
Research Scheme Special Account - s20 FMA Act Det 2006/45 (A)		310	240	(240)	-	310
Department of Education, Employment and Workplace Relations Services for Other Entities and Trust Moneys Special Account - s20 FMA Act Det 2008/14 (A)	3	590	-	-	-	590
		590	-	-	-	590
Total Special Accounts						
2013-14 Budget estimate		1,856	275	(245)	-	1,886
<i>Total Special Accounts</i>						
<i>2012-13 estimated actual</i>		<i>1,826</i>	<i>275</i>	<i>(245)</i>	<i>-</i>	<i>1,856</i>

(A) = Administered

(D) = Departmental

3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure

Outcome	Appropriations				Other \$'000	Total \$'000	Program
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
	Department of Education, Employment and Workplace Relations						
Outcome 1							
Administered 2013-14	65,151	-	-	65,151	-	65,151	1.1
<i>Administered 2012-13</i>	<i>69,652</i>	-	-	<i>69,652</i>	-	<i>69,652</i>	
Departmental 2013-14	12,055	-	-	12,055	-	12,055	
<i>Departmental 2012-13</i>	<i>13,009</i>	-	-	<i>13,009</i>	-	<i>13,009</i>	
Total outcome 2013-14	77,206	-	-	77,206	-	77,206	
<i>Total outcome 2012-13</i>	<i>82,661</i>	-	-	<i>82,661</i>	-	<i>82,661</i>	
Outcome 2							
Administered 2013-14	71,624	3,207	299,740	374,571	5	374,576	2.2, 2.3,
<i>Administered 2012-13</i>	<i>40,822</i>	-	<i>354,144</i>	<i>394,966</i>	<i>5</i>	<i>394,971</i>	<i>2.9</i>
Departmental 2013-14	7,877	-	-	7,877	-	7,877	
<i>Departmental 2012-13</i>	<i>7,226</i>	-	-	<i>7,226</i>	-	<i>7,226</i>	
Total outcome 2013-14	79,501	3,207	299,740	382,448	5	382,453	
<i>Total outcome 2012-13</i>	<i>48,048</i>	-	<i>354,144</i>	<i>402,192</i>	<i>5</i>	<i>402,197</i>	
Outcome 3							
Administered 2013-14	154,006	-	-	154,006	-	154,006	3.2
<i>Administered 2012-13</i>	<i>172,576</i>	-	-	<i>172,576</i>	-	<i>172,576</i>	
Departmental 2013-14	6,487	-	-	6,487	-	6,487	
<i>Departmental 2012-13</i>	<i>7,712</i>	-	-	<i>7,712</i>	-	<i>7,712</i>	
Total outcome 2013-14	160,493	-	-	160,493	-	160,493	
<i>Total outcome 2012-13</i>	<i>180,288</i>	-	-	<i>180,288</i>	-	<i>180,288</i>	
Total administered 2013-14	290,781	3,207	299,740	593,728	5	593,733	
<i>Total administered 2012-13</i>	<i>283,050</i>	-	<i>354,144</i>	<i>637,194</i>	<i>5</i>	<i>637,199</i>	
Total departmental 2013-14	26,419	-	-	26,419	-	26,419	
<i>Total departmental 2012-13</i>	<i>27,947</i>	-	-	<i>27,947</i>	-	<i>27,947</i>	
Total AGIE 2013-14	317,200	3,207	299,740	620,147	5	620,152	
<i>Total AGIE 2012-13</i>	<i>310,997</i>	-	<i>354,144</i>	<i>665,141</i>	<i>5</i>	<i>665,146</i>	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

3.2.2 Analysis of budgeted financial statements

An analysis of the Department's budgeted financial statements, which consists of the budgeted departmental financial statements and administered schedules, is provided below. The 2012–13 estimated actual is used as the comparative year for the analysis although some comments on broader trends in the forward estimates are provided.

Departmental financial statements

Income statement

The department's income statement reflects a deficit in 2012–13. This deficit is solely attributable to the depreciation expense for the year.

Expenses for 2013–14 are estimated to be \$687.3 million. This reflects a reduction of \$2 million from the estimated actual expense for 2012–13 and is predominantly due to the impact of budget measures, and the application of efficiency dividend.

Balance sheet

The budgeted net asset position of \$132.3 million for 2013–14 represents a decrease of \$17.7 million from the 2012–13 estimated actual. The accumulated deficit apparent in the balance sheet represents the accounting treatment applicable to depreciation expense.

The structure of the balance sheet reflects the nature of the organisation. Key assets are office fit-out (included in land and buildings), computer and office machines (included in infrastructure, plant and equipment), and computer software (included in intangibles). The most significant liability relates to employees and the leave provisions that are accrued as a result of their employment.

Administered statements

Income statement

Administered revenue for the 2013–14 budget year will be \$229.5 million, an increase of \$35.6 million from the 2012–13 estimated actual. This relates to the Budget measure Fraud Prevention and Compliance – Increase Compliance for Customers with Earned Income.

Administered expenses in 2013–14 are estimated to be \$35.9 billion, an increase of \$4.3 billion from the 2012–13 estimated actual. This increase is attributable to a number of budget measures and program parameters.

Balance sheet

The major variations apparent in the balance sheet are as a result of changes in payables, which reflect the timing of payments of personal benefits, grants and income support programs from year to year.

3.2.3 Budgeted financial statements tables

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES					
Employee benefits	432,886	435,034	422,937	419,684	427,342
Suppliers	185,523	186,443	181,259	179,864	183,146
Depreciation and amortisation	70,704	65,864	62,383	62,383	62,384
Total expenses	689,113	687,341	666,579	661,931	672,872
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	52,914	52,705	52,194	53,198	53,198
Total own-source revenue	52,914	52,705	52,194	53,198	53,198
Gains					
Other	1,700	1,700	1,700	1,700	1,700
Total gains	1,700	1,700	1,700	1,700	1,700
Total own-source income	54,614	54,405	53,894	54,898	54,898
Net cost of (contribution by) services	634,499	632,936	612,685	607,033	617,974
Revenue from Government	563,881	567,072	550,302	544,772	555,590
Surplus (Deficit) attributable to the Australian Government	(70,618)	(65,864)	(62,383)	(62,261)	(62,384)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	(70,618)	(65,864)	(62,383)	(62,261)	(62,384)
Total comprehensive income (loss) attributable to the Australian Government	(70,618)	(65,864)	(62,383)	(62,261)	(62,384)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	86	-	-	122	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	70,704	65,864	62,383	62,383	62,384
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(70,618)	(65,864)	(62,383)	(62,261)	(62,384)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on an Australian Accounting Standards basis.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,540	2,540	2,540	2,540	2,540
Trade and other receivables	146,658	143,175	142,500	142,402	142,483
Other financial assets	491	491	491	491	491
Total financial assets	149,689	146,206	145,531	145,433	145,514
Non-financial assets					
Land and buildings	97,919	89,364	86,112	82,885	79,395
Property, plant and equipment	30,106	28,199	20,761	11,362	5,614
Intangibles	102,768	99,450	98,182	98,912	94,744
Other non-financial assets	25,370	25,370	25,370	25,370	25,370
Total non-financial assets	256,163	242,383	230,425	218,529	205,123
Assets held for sale	-	-	-	-	-
Total assets	405,852	388,589	375,956	363,962	350,637
LIABILITIES					
Payables					
Suppliers	65,801	65,801	65,801	65,801	65,801
Other payables	42,804	42,804	42,804	42,804	42,804
Total payables	108,605	108,605	108,605	108,605	108,605
Provisions					
Employee provisions	143,135	143,652	143,977	143,879	143,960
Other provisions	4,060	4,060	4,060	4,060	4,060
Total provisions	147,195	147,712	148,037	147,939	148,020
Total liabilities	255,800	256,317	256,642	256,544	256,625
Net assets	150,052	132,272	119,314	107,418	94,012
EQUITY*					
Parent entity interest					
Contributed equity	363,215	411,299	460,724	511,089	560,067
Reserves	44,344	44,344	44,344	44,344	44,344
Retained surplus (accumulated deficit)	(257,507)	(323,371)	(385,754)	(448,015)	(510,399)
Total parent entity interest	150,052	132,272	119,314	107,418	94,012
Attributed to Non-Controlling Interest*					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	-	-	-	-	-
Total non-controlling interest	-	-	-	-	-
Total Equity	150,052	132,272	119,314	107,418	94,012

Prepared on an Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity – summary of movement (Budget year 2013–14)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	(257,507)	44,344	-	363,215	150,052
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(257,507)	44,344	-	363,215	150,052
Comprehensive income					
Other comprehensive income					-
Surplus (deficit) for the period	(65,864)	-	-	-	(65,864)
Total comprehensive income	(65,864)	-	-	-	(65,864)
of which:					
Attributable to the Australian Government	(65,864)	-	-	-	(65,864)
Attributable to non-controlling interest*	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Distribution of equity	-	-	-	-	-
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
Contributions by owners					
Equity Injection	-	-	-	2,672	2,672
Equity Injection - Appropriation	-	-	-	-	-
Departmental Capital Budget (DCBs)	-	-	-	45,412	45,412
Other	-	-	-	-	-
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	48,084	48,084
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2014	(323,371)	44,344	-	411,299	132,272
Less: non-controlling interests *	-	-	-	-	-
Closing balance attributable to the Australian Government	(323,371)	44,344	-	411,299	132,272

Prepared on an Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	565,393	570,518	550,818	545,099	555,971
Sale of goods and rendering of services	52,914	52,705	52,194	53,198	53,198
Total cash received	618,307	623,223	603,012	598,297	609,169
Cash used					
Employees	434,619	437,179	422,453	419,782	427,261
Suppliers	181,116	182,044	179,559	178,393	181,908
Total cash used	615,735	619,223	602,012	598,175	609,169
Net cash from (used by) operating activities	2,572	4,000	1,000	122	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	53,313	52,084	50,425	50,487	48,978
Other	-	-	-	-	-
Total cash used	53,313	52,084	50,425	50,487	48,978
Net cash from (used by) investing activities	(53,313)	(52,084)	(50,425)	(50,487)	(48,978)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	50,741	48,084	49,425	50,365	48,978
Total cash received	50,741	48,084	49,425	50,365	48,978
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) financing activities	50,741	48,084	49,425	50,365	48,978
Net increase (decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,540	2,540	2,540	2,540	2,540
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	2,540	2,540	2,540	2,540	2,540

Prepared on an Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	45,094	45,412	47,406	48,063	48,978
Equity injections - Bill 2	5,647	2,672	2,019	2,302	-
Loans - Bill 2	-	-	-	-	-
Departmental capital - special appropriation (Dept only) [†]	-	-	-	-	-
Total new capital appropriations	50,741	48,084	49,425	50,365	48,978
Provided for:					
Purchase of non-financial assets	50,741	48,084	49,425	50,365	48,978
Annual finance lease costs	-	-	-	-	-
Other Items	-	-	-	-	-
Total Items	50,741	48,084	49,425	50,365	48,978
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	5,647	2,672	2,019	2,302	61
Funded by capital appropriation - DCB ²	45,094	49,412	48,405	48,063	48,917
Funded by finance leases	-	-	-	-	-
Funded internally from departmental resources ³	2,572	-	1	122	-
TOTAL	53,313	52,084	50,425	50,487	48,978
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	53,313	52,084	50,425	50,487	48,978
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrow ings	-	-	-	-	-
plus borrow ing / finance costs	-	-	-	-	-
plus Annual finance lease costs	-	-	-	-	-
less Gifted assets	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
Total cash used to acquire assets	53,313	52,084	50,425	50,487	48,978

¹ Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations

² Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

³ Includes the follow ing sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).
- donations and contributions
- gifts
- internally developed assets
- s31 relevant agency receipts (for FMA agencies only)
- proceeds from the sale of assets

Prepared on an Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements (2013–14)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Other	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013						
Gross book value	1,959	114,904	47,415	247,787	-	412,065
Accumulated depreciation/amortisation and impairment	-	(18,944)	(17,309)	(145,019)	-	(181,272)
Opening net book balance	1,959	95,960	30,106	102,768	-	230,793
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ¹	-	-	-	-	-	-
By purchase - appropriation ordinary annual services ²	-	9,010	6,898	36,176	-	52,084
By purchase - donated funds	-	-	-	-	-	-
By purchase - other	-	-	-	-	-	-
By finance lease	-	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-	-	-
Total additions	-	9,010	6,898	36,176	-	52,084
Other movements						
Assets held for sale or in a disposal group held for sale	-	-	-	-	-	-
Depreciation/amortisation expense	-	(17,565)	(8,805)	(39,494)	-	(65,864)
Disposals ³						
From disposal of entities or operations (including restructuring)	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total other movements	-	(17,565)	(8,805)	(39,494)	-	(65,864)
As at 30 June 2014						
Gross book value	1,959	123,914	54,313	283,963	-	464,149
Accumulated depreciation/amortisation and impairment	-	(36,509)	(26,114)	(184,513)	-	(247,136)
Closing net book balance	1,959	87,405	28,199	99,450	-	217,013

¹ "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2013-14, including CDABs.

² "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2013-14 for depreciation / amortisation expenses, DCBs or other operational expenses.

³ Net proceeds may be returned to the OPA.

Prepared on an Australian Accounting Standards basis.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,280,872	2,517,998	2,530,970	2,661,383	2,600,701
Subsidies	243,641	249,360	250,924	252,443	253,921
Personal benefits	20,153,492	21,045,418	22,371,092	22,121,501	22,558,858
Grants	9,008,362	12,068,410	15,098,743	16,326,866	17,878,897
Write-down and impairment of assets	1,268	50,163	53,925	68,793	63,379
Other expenses	-	34	166	217	216
Total expenses administered on behalf of Government	31,687,635	35,931,383	40,305,820	41,431,203	43,355,972
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	169,326	172,618	172,618	172,618	172,618
Total taxation revenue	169,326	172,618	172,618	172,618	172,618
Non-taxation revenue					
Interest	828	702	573	404	184
Other revenue	23,735	56,183	22,225	22,223	22,208
Total non-taxation revenue	24,563	56,885	22,798	22,627	22,392
Total own-source revenues administered on behalf of Government	193,889	229,503	195,416	195,245	195,010
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-sourced income administered on behalf of Government	193,889	229,503	195,416	195,245	195,010
Net Cost of (contribution by) services	31,493,746	35,701,880	40,110,404	41,235,958	43,160,962
Surplus (Deficit)	(31,493,746)	(35,701,880)	(40,110,404)	(41,235,958)	(43,160,962)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	(31,493,746)	(35,701,880)	(40,110,404)	(41,235,958)	(43,160,962)

Prepared on an Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15	15	15	15	15
Advances and Loans	14,352	12,731	12,654	12,646	13,763
Trade and other receivables	1,096,445	1,169,905	1,222,543	1,269,439	1,312,059
Investments accounted for using the equity method	44,559	44,559	44,559	44,559	44,559
Other financial assets	-	-	-	-	-
Total financial assets	1,155,371	1,227,210	1,279,771	1,326,659	1,370,396
Non-financial assets					
Inventories	-	-	-	-	-
Other non-financial assets	7,388	7,388	7,388	7,388	7,388
Total non-financial assets	7,388	7,388	7,388	7,388	7,388
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	1,162,759	1,234,598	1,287,159	1,334,047	1,377,784
LIABILITIES					
Payables					
Suppliers	110,883	110,883	110,883	110,883	110,883
Subsidies	26,314	26,314	26,314	26,314	26,314
Personal benefits	1,113,424	1,186,218	1,270,492	1,226,341	1,323,987
Grants	258,536	258,536	258,536	258,536	258,536
Other payables	2,458,635	2,439,121	2,433,784	2,475,230	2,475,539
Total payables	3,967,792	4,021,072	4,100,009	4,097,304	4,195,259
Interest bearing liabilities					
Australian Government Securities	-	-	-	-	-
Loans	39,795	39,795	39,795	39,795	39,795
Total interest bearing liabilities	39,795	39,795	39,795	39,795	39,795
Provisions					
Employee provisions	-	-	-	-	-
Taxation refunds provided	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	-	-	-	-	-
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities administered on behalf of Government	4,007,587	4,060,867	4,139,804	4,137,099	4,235,054
Net assets/(liabilities)	(2,844,828)	(2,826,269)	(2,852,645)	(2,803,052)	(2,857,270)

Prepared on an Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	828	702	565	355	74
Taxes	169,326	172,618	172,618	172,618	172,618
Other	168,870	169,591	168,455	163,925	163,731
Total cash received	339,024	342,911	341,638	336,898	336,423
Cash used					
Grants	9,023,483	12,068,410	15,098,743	16,326,866	17,878,897
Subsidies paid	243,641	249,360	250,924	252,443	253,921
Personal benefits	20,032,674	21,078,738	22,389,030	22,252,456	22,531,206
Suppliers	2,280,872	2,517,998	2,530,970	2,661,383	2,600,701
Other	-	-	-	-	-
Total cash used	31,580,670	35,914,506	40,269,667	41,493,148	43,264,725
Net cash from (used by) operating activities	(31,241,646)	(35,571,595)	(39,928,029)	(41,156,250)	(42,928,302)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	907	1,936	1,962	3,978	4,995
Other	-	-	-	-	-
Total cash received	907	1,936	1,962	3,978	4,995
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) investing activities	907	1,936	1,962	3,978	4,995
Net increase (decrease) in cash held	(31,240,739)	(35,569,659)	(39,926,067)	(41,152,272)	(42,923,307)
Cash and cash equivalents at beginning of reporting period	15	15	15	15	15
Cash from Official Public Account for:					
- Appropriations	31,580,425	35,914,262	40,269,437	41,492,956	43,266,561
	31,580,425	35,914,262	40,269,437	41,492,956	43,266,561
Cash to Official Public Account for:					
- Appropriations	339,686	344,603	343,370	340,684	343,254
	339,686	344,603	343,370	340,684	343,254
Cash and cash equivalents at end of reporting period	15	15	15	15	15

Prepared on an Australian Accounting Standards basis.