

# **Australian Centre for International Agricultural Research (ACIAR)**

## **Entity resources and planned performance**



# AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

<b>Section 1: Entity overview and resources .....</b>	<b>112</b>
1.1 Strategic direction statement .....	112
1.2 Entity resource statement .....	114
<b>Section 2: Outcomes and planned performance .....</b>	<b>116</b>
2.1 Budgeted expenses and performance for Outcome 1 .....	117
<b>Section 3: Budgeted financial statements.....</b>	<b>121</b>
3.1 Budgeted financial statements.....	121
3.2.1 Budgeted financial statements tables .....	123

# **AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

ACIAR works in Australia's national interest by contributing to economic growth and poverty reduction in the Indo-Pacific region. ACIAR will continue to improve the productivity, sustainability and profitability of agricultural systems, through international agricultural research and training partnerships and the empowerment of women and girls.

While ACIAR will concentrate its efforts in developing Asia Pacific countries in 2016-17, ACIAR will also engage in high-payoff partnerships in other regions in support of Australia's foreign policy objectives. ACIAR will work through bilateral (at least 70 per cent) and multilateral (up to 30 per cent) modalities. In line with the refocusing of the Australian aid program, ACIAR has increased funding to East Asia and the Pacific region, particularly Papua New Guinea (PNG).

ACIAR will directly contribute to the Government's aid policy by working to enhance and promote agricultural competitiveness and sustainability, increase market access, and improve value-chain efficiencies and effectiveness. Farm-level productivity and the competitiveness of both traditional and emerging value chains to achieve access on domestic and international markets will continue to be a primary focus of the Centre's activities.

ACIAR's strategic approach will be to respond to major challenges in our region and where Australia has comparative advantage. A number of countries in the Indo-Pacific region remain characterised by persistent and widespread poverty, high dependence on agriculture, high population growth, limited economic growth, an increasing disparity in incomes between the rich and poor, and in many cases political instability. It is these countries that will continue to be important partners for ACIAR.

ACIAR will capitalise on its strong people-to-people connections to build innovative responses to agricultural challenges. ACIAR's research and training partnerships will also deliver benefits to Australian farmers, institutions and the private sector in areas such as biosecurity, technology, research capabilities and trade, as well as improve smallholder farmer productivity and livelihoods in the countries in which the Centre works.

ACIAR will continue to manage research partnerships in four areas of endeavour: crops; livestock and fisheries; natural resources and forestry; socioeconomics and policy. There will be a multidisciplinary approach between these research clusters.

Cross-cutting issues such as communications and the empowerment of women and girls will be incorporated into the design, delivery and assessment of impacts of the Centre's activities.

At a global level, ACIAR will engage closely with a range of international multilateral institutions and associations, including CGIAR, the Asia Pacific Association of Agricultural Research Institutions (APAARI), ASEAN, CABI (an intergovernmental, not-for-profit organisation), the UN Food and Agricultural Organization (FAO), the Pacific Community (PC) and The World Vegetable Center (AVRDC) to extend our effectiveness and to reduce some of the challenges our environment presents.

ACIAR will generate outputs across four areas: new technologies; new knowledge; greater capacity; and better decision-making.

ACIAR will continue to fund work that helps generate new scientific knowledge aimed at the development of resilient and robust agricultural systems. We will deepen our existing partnerships and explore new and more diverse partnerships, with greater emphasis on the private sector and non-government organisations, and new, innovative partnerships with emerging economies, in order that knowledge generated by our partnership is applied effectively.

ACIAR will work to improve linkages of high-value agriculture to markets by implementing research and development solutions, and developing new partnerships, particularly with private industry. ACIAR complements emergency relief work by supporting collaborative research and development, and will address the longer-term consequences of post-disaster changes in the farming systems in Vanuatu, Nepal, Indonesia and Fiji.

ACIAR will build greater capacity in partner countries to undertake and use research. Building institutional and individual capacity will significantly enhance the sustainability of our research outcomes and reduce skills gaps. ACIAR will support the development of skills and knowledge by formal postgraduate, research management and leadership development and 'on-the-job' training, and thereby build enduring people-to-people links between Australia, our regional neighbours and the broader international community.

ACIAR will continue to develop the evidence base for good policy formulation and will actively work to make existing information available.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1 table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: ACIAR resource statement — Budget estimates for 2016-17 as at Budget May 2016**

	2015-16 <i>Estimated actual</i> \$'000	2016-17 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,622	3,645
Departmental appropriation	9,654	9,494
s 74 retained revenue receipts (b)	2,631	1,627
Departmental capital budget (c)	248	247
Annual appropriations - other services - non-operating (d)		
Equity injection	161	-
<i>Total departmental annual appropriations</i>	<b>16,316</b>	<b>15,013</b>
<b>Total departmental resourcing</b>	<b>16,316</b>	<b>15,013</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	2,187	2,982
Outcome 1	81,629	93,993
<i>Total administered annual appropriations</i>	<b>83,816</b>	<b>96,975</b>
Special accounts (e)		
Opening balance	27,851	19,877
Non-appropriation receipts	13,505	15,539
<i>Total special account receipts</i>	<b>41,356</b>	<b>35,416</b>
<b>Total administered resourcing</b>	<b>125,172</b>	<b>132,391</b>
<b>Total resourcing for ACIAR</b>	<b>141,488</b>	<b>147,404</b>
	<b>2015-16</b>	<b>2016-17</b>
<b>Average staffing level (number)</b>	<b>74</b>	<b>74</b>

Prepared on a resourcing (i.e. appropriations available) basis.

**Please note:** All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- (a) Appropriation Bill (No.1) 2016-17.
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Appropriation Bill (No.2) 2016-17.
- (e) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM)). For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

## Section 2: Outcomes and planned performance

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

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports from October 2016 - to provide an entity's complete performance story.



## **2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1**

**Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.**

**Budgeted expenses for Outcome 1**

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.1: Budgeted expenses for Outcome 1**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>Program 1: International Agricultural Research and Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	81,629	93,993	95,780	97,503	99,356
Special accounts	21,480	24,010	18,365	16,837	18,410
<b>Administered total</b>	<b>103,109</b>	<b>118,003</b>	<b>114,145</b>	<b>114,340</b>	<b>117,766</b>
Departmental expenses					
Departmental appropriation	9,654	9,494	9,551	9,603	9,682
s 74 Retained revenue receipts (a)	1,787	1,627	1,787	1,962	2,126
Expenses not requiring appropriation in the Budget year (b)	336	491	494	497	493
<b>Departmental total</b>	<b>11,777</b>	<b>11,612</b>	<b>11,832</b>	<b>12,062</b>	<b>12,301</b>
<b>Total expenses for program 1</b>	<b>114,886</b>	<b>129,615</b>	<b>125,977</b>	<b>126,402</b>	<b>130,067</b>
	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	81,629	93,993	95,780	97,503	99,356
s74 Retained revenue receipts (a)	21,480	24,010	18,365	16,837	18,410
<b>Administered total</b>	<b>103,109</b>	<b>118,003</b>	<b>114,145</b>	<b>114,340</b>	<b>117,766</b>
Departmental expenses					
Departmental appropriation	9,654	9,494	9,551	9,603	9,682
s 74 Retained revenue receipts (a)	1,787	1,627	1,787	1,962	2,126
Expenses not requiring appropriation in the Budget year (b)	336	491	494	497	493
<b>Departmental total</b>	<b>11,777</b>	<b>11,612</b>	<b>11,832</b>	<b>12,062</b>	<b>12,301</b>
<b>Total expenses for Outcome 1</b>	<b>114,886</b>	<b>129,615</b>	<b>125,977</b>	<b>126,402</b>	<b>130,067</b>
	2015-16	2016-17			
<b>Average staffing level (number)</b>	<b>74</b>	<b>74</b>			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

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

**Table 2.2: Performance criteria for Outcome 1**

Table 2.2 below details the performance criteria for the single program associated with Outcome 1. It also summarises how the program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.</b>		
<b>Program 1 – International agricultural research for development for more productive and sustainable agriculture.</b>		
Delivery	ACIAR’s delivery mechanism is as both a valued funder and knowledgeable research broker operating through establishing active working partnerships, supporting the empowerment of women and girls, and providing timely and consistent funding and strong technical backing. ACIAR will build on its current close working relations with regional and country agricultural research organisations and forums to support the development of national agricultural systems.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015-16	Productivity and profitability of agricultural systems	<ul style="list-style-type: none"> <li>- Increased incomes and employment</li> <li>- Innovative and diversified enterprise options</li> <li>- Enhanced small-holder access to markets and value chains</li> <li>- Improved nutritional quality and diversity of diets</li> <li>- Increased productivity in agricultural systems</li> <li>- Increased quality of agricultural products</li> </ul>
	Sustainability	<ul style="list-style-type: none"> <li>- Improved natural resource management</li> <li>- Greater resilience and diversity of production systems</li> <li>- Increased ability to adapt to and mitigate climate change</li> <li>- Strengthened plant and animal biosecurity</li> </ul>

*Table continued on the following page.*

**Table 2.2: Performance criteria for Outcome 1 (continued)**

	<p>Capability</p> <ul style="list-style-type: none"> <li>- Increased research capacity amongst partner countries at the individual and institutional level</li> <li>- Improved evidence and capacity to support policy development</li> <li>- Improved social inclusion and greater empowerment of women and girls</li> <li>- Enhanced linkages between research partners</li> </ul> <p>Institutional efficiency and effectiveness</p> <ul style="list-style-type: none"> <li>- Effective strategic planning</li> <li>- Improved business practices</li> <li>- Effective stakeholder engagement and communications</li> <li>- Improved knowledge management</li> </ul>	
2016-17	As per 2015-16	As per 2015-16
2017-18 and beyond	As per 2016-17	As per 2016-17
Purpose	<p>ACIAR's purpose is to achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through supporting international agricultural research and training partnerships.</p>	

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

##### Departmental financial statements and schedule of administered activity

Under the Australian Government's budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are budgeted for, and reported on, separately to transactions which agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

- Departmental items are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.
- Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees, fines and excises.

##### Appropriations in the budgeting framework

Under the Australian Government's budgeting framework, separate annual appropriations are provided for:

- Departmental appropriations: representing the Government's funding for agency programs;
- Departmental capital budget appropriations: representing the Government's funding through additional equity for the replacement of existing agency assets as they reach the end of their useful life;
- Departmental capital appropriations: for new investments by the Government through additional equity; and

*ACIAR Budget Statements*

- Administered expense appropriations: for the estimated administered expenses relating to specific programs.

**Asset valuation**

In accordance with current Australian accounting standards the Agency's assets are carried at fair value.

### 3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,682	7,843	8,000	8,160	8,323
Suppliers	3,790	3,309	3,369	3,437	3,517
Depreciation and amortisation	305	460	463	465	461
<b>Total expenses</b>	<b>11,777</b>	<b>11,612</b>	<b>11,832</b>	<b>12,062</b>	<b>12,301</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,631	1,627	1,787	1,962	2,126
<b>Total own-source revenue</b>	<b>2,631</b>	<b>1,627</b>	<b>1,787</b>	<b>1,962</b>	<b>2,126</b>
<b>Gains</b>					
Other	31	31	31	32	32
<b>Total gains</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>32</b>
<b>Total own-source income</b>	<b>2,662</b>	<b>1,658</b>	<b>1,818</b>	<b>1,994</b>	<b>2,158</b>
<b>Net (cost of)/contribution by services</b>	<b>(9,115)</b>	<b>(9,954)</b>	<b>(10,014)</b>	<b>(10,068)</b>	<b>(10,143)</b>
Revenue from Government	9,654	9,494	9,551	9,603	9,682
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>539</b>	<b>(460)</b>	<b>(463)</b>	<b>(465)</b>	<b>(461)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>539</b>	<b>(460)</b>	<b>(463)</b>	<b>(465)</b>	<b>(461)</b>

*Table continued on the following page.*

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

**Note: Impact of net cash appropriation arrangements**

	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	<b>539</b>	<b>(460)</b>	<b>(463)</b>	<b>(465)</b>	<b>(461)</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	-	-	-	-
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>539</b>	<b>(460)</b>	<b>(463)</b>	<b>(465)</b>	<b>(461)</b>

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) 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 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.



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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	84	84	84	84	84
Trade and other receivables	3,701	3,722	3,755	3,798	3,832
<b>Total financial assets</b>	<b>3,785</b>	<b>3,806</b>	<b>3,839</b>	<b>3,882</b>	<b>3,916</b>
<b>Non-financial assets</b>					
Land and buildings	1,295	1,161	1,079	1,056	977
Property, plant and equipment	174	245	269	236	265
Intangibles	818	668	513	356	198
Other non-financial assets	96	96	96	96	96
<b>Total non-financial assets</b>	<b>2,383</b>	<b>2,170</b>	<b>1,957</b>	<b>1,744</b>	<b>1,536</b>
<b>Total assets</b>	<b>6,168</b>	<b>5,976</b>	<b>5,796</b>	<b>5,626</b>	<b>5,452</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	374	374	384	394	400
Other payables	413	373	333	293	253
<b>Total payables</b>	<b>787</b>	<b>747</b>	<b>717</b>	<b>687</b>	<b>653</b>
<b>Provisions</b>					
Employee provisions	2,357	2,418	2,481	2,554	2,622
<b>Total provisions</b>	<b>2,357</b>	<b>2,418</b>	<b>2,481</b>	<b>2,554</b>	<b>2,622</b>
<b>Total liabilities</b>	<b>3,144</b>	<b>3,165</b>	<b>3,198</b>	<b>3,241</b>	<b>3,275</b>
<b>Net assets</b>	<b>3,024</b>	<b>2,811</b>	<b>2,598</b>	<b>2,385</b>	<b>2,177</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,986	2,233	2,483	2,735	2,988
Reserves	112	112	112	112	112
Retained surplus (accumulated deficit)	926	466	3	(462)	(923)
<b>Total parent entity interest</b>	<b>3,024</b>	<b>2,811</b>	<b>2,598</b>	<b>2,385</b>	<b>2,177</b>
<b>Total equity</b>	<b>3,024</b>	<b>2,811</b>	<b>2,598</b>	<b>2,385</b>	<b>2,177</b>

\*'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2016-17)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2016</b>				
Balance carried forward from previous period	926	112	1,986	3,024
<b>Adjusted opening balance</b>	<b>926</b>	<b>112</b>	<b>1,986</b>	<b>3,024</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(460)	-	-	(460)
<b>Total comprehensive income</b>	<b>(460)</b>	<b>-</b>	<b>-</b>	<b>(460)</b>
of which:				
Attributable to the Australian Government	(460)	-	-	(460)
Departmental capital budget (DCB)	-	-	247	247
<b>Sub-total transactions with owners</b>	<b>(460)</b>	<b>-</b>	<b>247</b>	<b>(213)</b>
<b>Closing balance attributable to the Australian Government</b>	<b>466</b>	<b>112</b>	<b>2,233</b>	<b>2,811</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,631	9,473	9,518	9,560	9,648
Sale of goods and rendering of services	2,631	1,627	1,787	1,961	2,126
Net GST received	230	230	230	230	230
<b>Total cash received</b>	<b>12,492</b>	<b>11,330</b>	<b>11,535</b>	<b>11,751</b>	<b>12,004</b>
<b>Cash used</b>					
Employees	7,629	7,782	7,937	8,086	8,255
Suppliers	4,020	3,548	3,598	3,665	3,749
<b>Total cash used</b>	<b>11,649</b>	<b>11,330</b>	<b>11,535</b>	<b>11,751</b>	<b>12,004</b>
<b>Net cash from/(used by) operating activities</b>	<b>843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,252	247	250	252	253
<b>Total cash used</b>	<b>1,252</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,252)</b>	<b>(247)</b>	<b>(250)</b>	<b>(252)</b>	<b>(253)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	409	247	250	252	253
<b>Total cash received</b>	<b>409</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<b>Net cash from/(used by) financing activities</b>	<b>409</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	84	84	84	84	84
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>84</b>	<b>84</b>	<b>84</b>	<b>84</b>	<b>84</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	248	247	250	252	253
Equity injections - Bill 2	161	-	-	-	-
<b>Total new capital appropriations</b>	<b>409</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	409	247	250	252	253
<b>Total items</b>	<b>409</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	161	-	-	-	-
Funded by capital appropriation - DCB (b)	248	247	250	252	253
Funded internally from departmental resources (c)	843	-	-	-	-
<b>TOTAL</b>	<b>1,252</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,252	247	250	252	253
<b>Total cash used to acquire assets</b>	<b>1,252</b>	<b>247</b>	<b>250</b>	<b>252</b>	<b>253</b>

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(c) s 74 Retained revenue receipts.

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2016-17)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2016</b>				
Gross book value	1,421	439	1,482	3,342
Accumulated depreciation/ amortisation and impairment	(126)	(265)	(664)	(1,055)
<b>Opening net book balance</b>	<b>1,295</b>	<b>174</b>	<b>818</b>	<b>2,287</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	197	50	247
<b>Total additions</b>	<b>-</b>	<b>197</b>	<b>50</b>	<b>247</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(134)	(126)	(200)	(460)
<b>Total other movements</b>	<b>(134)</b>	<b>(126)</b>	<b>(200)</b>	<b>(460)</b>
<b>As at 30 June 2017</b>				
Gross book value	1,421	636	1,532	3,589
Accumulated depreciation/ amortisation and impairment	(260)	(391)	(864)	(1,515)
<b>Closing net book balance</b>	<b>1,161</b>	<b>245</b>	<b>668</b>	<b>2,074</b>

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2015-16 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	221	299	305	311	317
Suppliers	102,888	117,704	113,840	114,029	117,449
<b>Total expenses administered on behalf of Government</b>	<b>103,109</b>	<b>118,003</b>	<b>114,145</b>	<b>114,340</b>	<b>117,766</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	13,505	15,539	16,277	17,051	17,485
<b>Total non-taxation revenue</b>	<b>13,505</b>	<b>15,539</b>	<b>16,277</b>	<b>17,051</b>	<b>17,485</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>13,505</b>	<b>15,539</b>	<b>16,277</b>	<b>17,051</b>	<b>17,485</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>13,505</b>	<b>15,539</b>	<b>16,277</b>	<b>17,051</b>	<b>17,485</b>
<b>Net cost of/(contribution by) service:</b>	<b>89,604</b>	<b>102,464</b>	<b>97,868</b>	<b>97,289</b>	<b>100,281</b>
<b>Total comprehensive income/(loss)</b>	<b>89,604</b>	<b>102,464</b>	<b>97,868</b>	<b>97,289</b>	<b>100,281</b>

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	19,877	11,406	9,318	9,532	8,607
Taxation receivables	699	699	699	699	699
<b>Total financial assets</b>	<b>20,576</b>	<b>12,105</b>	<b>10,017</b>	<b>10,231</b>	<b>9,306</b>
<b>Total assets administered on behalf of Government</b>	<b>20,576</b>	<b>12,105</b>	<b>10,017</b>	<b>10,231</b>	<b>9,306</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,950	2,960	3,000	3,100	3,200
Other payables	638	638	638	638	638
<b>Total payables</b>	<b>3,588</b>	<b>3,598</b>	<b>3,638</b>	<b>3,738</b>	<b>3,838</b>
<b>Provisions</b>					
Employee provisions	32	32	32	32	32
<b>Total provisions</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>
<b>Total liabilities administered on behalf of Government</b>	<b>3,620</b>	<b>3,630</b>	<b>3,670</b>	<b>3,770</b>	<b>3,870</b>
<b>Net assets/(liabilities)</b>	<b>16,956</b>	<b>8,475</b>	<b>6,347</b>	<b>6,461</b>	<b>5,436</b>

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	13,505	15,539	16,277	17,051	17,485
<b>Total cash received</b>	<b>18,505</b>	<b>20,539</b>	<b>21,277</b>	<b>22,051</b>	<b>22,485</b>
<b>Cash used</b>					
Suppliers	102,894	117,694	113,800	113,929	117,349
Employees	221	299	305	311	317
<b>Total cash used</b>	<b>103,115</b>	<b>117,993</b>	<b>114,105</b>	<b>114,240</b>	<b>117,666</b>
<b>Net cash from/(used by) operating activities</b>	<b>(84,610)</b>	<b>(97,454)</b>	<b>(92,828)</b>	<b>(92,189)</b>	<b>(95,181)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(84,610)</b>	<b>(97,454)</b>	<b>(92,828)</b>	<b>(92,189)</b>	<b>(95,181)</b>
Cash and cash equivalents at beginning of reporting period	27,852	19,877	11,406	9,318	9,532
Cash from Official Public Account for:					
- Appropriations	81,635	93,983	95,740	97,403	99,256
<b>Total cash from Official Public Account</b>	<b>81,635</b>	<b>93,983</b>	<b>95,740</b>	<b>97,403</b>	<b>99,256</b>
Cash to Official Public Account for:					
- Appropriations	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total cash to Official Public Account</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>19,877</b>	<b>11,406</b>	<b>9,318</b>	<b>9,532</b>	<b>8,607</b>

Prepared on Australian Accounting Standards basis.