

Australian Centre for International Agricultural Research (ACIAR)

Agency resources and planned performance

AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

Section 1: Agency overview and resources	139
1.1 Strategic Direction Statement	139
1.2 Agency Resource Statement	142
1.3 Budget Measures.....	143
Section 2: Outcomes and planned performance	144
2.1 Outcomes and performance information	144
Section 3: Explanatory tables and budgeted financial statements	149
3.1 Explanatory tables	149
3.2 Budgeted Financial Statements.....	150

AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

In 2013–14 the Australian Centre for International Agricultural Research (ACIAR) will continue to enhance bilateral and multilateral agricultural research for development to support the Australian Government’s aid program and contribute to poverty reduction through:

- agricultural productivity growth in smallholder systems;
- developing market integration for smallholder livelihoods to enable market participation; and
- human and institutional capacity building for developing country national research institutions.

In 2013–14 ACIAR will continue to support Australia’s commitment to sustainable economic development, and the United Nation’s Millennium Development Goals, with particular focus on ending poverty and hunger.

ACIAR’s Strategic Plan to 2015-16 is designed to fit within the provisions of the Comprehensive Aid Policy Framework (CAPF), with particular emphasis on the core strategic goal of sustainable economic development, as outlined in *An Effective Aid Program for Australia: Making a real difference – Delivering real results*. Consistent with this strategic goal, ACIAR’s program will focus on the key development objective: improving food security by investing in smallholder agricultural productivity, market access and through research and production capacity building.

ACIAR’s research for development investment also complements and, where applicable, operates in partnership with of a number of AusAID programs.

The overarching themes will be implemented through agreed programs and projects with partners in the Pacific, East Asia, South and West Asia (including Afghanistan and Pakistan), sub-Saharan Africa, North Africa and the Middle East. The approaches continue to focus on improving productivity, engagement with markets (domestic and international) and improving utilisation by including nutrition.

A new initiative in Myanmar, developed with AusAID, will deliver a multidisciplinary program, focused on improving food security and rural livelihoods in the central dry zone and the Ayeyarwaddy Delta. The program is targeting, through research, development and extension, the immediate needs of the generally vulnerable

ACIAR Budget Statements

Myanmar people. There will also be a strong focus on capacity building both for people and institutions, as many of Myanmar's agricultural scientists have been isolated from international cooperation over recent years.

In Indonesia, agricultural research plays an important role in supporting the main policy priorities of the Indonesian Government, including improved productivity for key commodities; achieving national food security; balancing the needs of producers and consumers; increasing farmer welfare through higher incomes; diversification of food sources away from cereals; increasing the competitiveness of agricultural production and value add processing; and managing the effects of climate change. There are substantial benefits flowing to farmers and the agricultural sector as a whole through the development of technologies and innovations, with recent evidence from Indonesia showing that returns on public investment in agricultural research are substantial and sustained with an estimated real rate of return of 13% from an increase in investment in agriculture research.

Regional allocations for ACIAR's research and development (R&D) project budget in 2013-14 are:

- Pacific 16%
- East Asia 46%
- South and West Asia (including Afghanistan and Pakistan) 21%
- Sub-Saharan Africa 15%
- North Africa and the Middle East 2%

Strategies for each partner country are developed in close collaboration with partner country government policy makers, research institutions and agricultural and natural resource systems managers. Research partnerships may involve Australian universities, the CSIRO, state departments of agriculture and in many cases also involve the centres of the CGIAR and their major Reserach Programs (CRPs) that are supported by many donors, including the Australian Government.

ACIAR contributes to the achievement of these strategies within a single outcome: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.

ACIAR develops the skills of partner country research scientists involved in Centre programs through its training program. Expenditure on training is budgeted at \$7 million in 2013-14, the majority on two fellowship schemes integrated into the Australia Awards, the John Allwright and John Dillon Fellowships. Through the ATSE Crawford Fund, ACIAR also supports training activities that complement the Centre's projects.

ACIAR will also continue to administer Australia's contributions to and involvement with the reformed CGIAR, formerly the Consultative Group on International

Agricultural Research. Unrestricted funding has been earmarked to underpin Australia's commitment and influence in this important multilateral research-for-development system.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: ACIAR Resource Statement — Budget Estimates for 2013-14 as at Budget May 2013

	Estimate of prior ⁺ year amounts available in 2013-14 \$'000	Proposed at Budget ⁼ 2013-14 \$'000	Total estimate 2013-14 \$'000	Actual available appropriation 2012-13 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	3,430	-	3,430	3,169
Departmental appropriation ³	-	10,610	10,610	10,694
s31 Relevant agency receipts ⁴	-	1,234	1,234	635
Total	3,430	11,844	15,274	14,498
Administered expenses				
Outcome 1	-	83,720	83,720	82,332
Total	-	83,720	83,720	82,332
Total ordinary annual services A	3,430	95,564	98,994	96,830
Other services⁵				
Departmental non-operating				
Equity injections	-	1	1	146
Total	-	1	1	146
Total other services B	-	1	1	146
Total available annual appropriations	3,430	95,565	98,995	96,976
Total appropriations excluding Special Accounts	3,430	95,565	98,995	96,976
Special Accounts				
Opening balance ⁶	24,326	-	24,326	24,326
Non-appropriation receipts to Special Accounts	-	35,054	35,054	35,563
Total Special Account C	24,326	35,054	59,380	59,889
Total resourcing				
A+B+C	27,756	130,619	158,375	156,865
Total net resourcing for ACIAR	27,756	130,619	158,375	156,865

1 Appropriation Bill (No.1) 2013-14.

2 Estimated adjusted balance carried forward from previous year.

3 Includes an amount of \$0.254m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts — estimate.

5 Appropriation Bill (No.2) 2013-14.

6 Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.2.

Reader note: All figures are GST exclusive.

1.3 BUDGET MEASURES

Budget measures related to ACIAR are detailed in Budget Paper No. 2 and are summarised below.

Part 1: Measures announced since the 2012-13 MYEFO

Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures					
Targeted savings - public service efficiencies	1.				
Departmental expenses	-	(31)	(287)	(325)	(322)
Total	-	(31)	(287)	(325)	(322)
Total expense measures					
Departmental	-	(31)	(287)	(325)	(322)
Total	-	(31)	(287)	(325)	(322)
Capital measures					
Nairobi Chancery - construction	1.				
Departmental capital	-	1	3	3	-
Total	-	1	3	3	-
Total capital measures					
Departmental	-	1	3	3	-
Total	-	1	3	3	-

Prepared on a Government Finance Statistics (fiscal) basis

Part 2: MYEFO measures not previously reported in a portfolio statement

Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Measures					
Targeted savings - public service efficiencies	1.				
Departmental expenses	(37)	(33)	(33)	(33)	(33)
Total	(37)	(33)	(33)	(33)	(33)
Total measures					
Departmental	(37)	(33)	(33)	(33)	(33)
Total	(37)	(33)	(33)	(33)	(33)

Prepared on a Government Finance Statistics (fiscal) basis

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

ACIAR's outcome is described below together with its related program, specifying the performance indicators and targets used to assess and monitor the performance of ACIAR in achieving Government outcomes.

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.

Outcome 1 Strategy

ACIAR will deliver against its single outcome, by developing, implementing and managing research for development program partnerships between Australian agricultural researchers and their bilateral and multilateral counterparts in developing countries. This is achieved through a single administered program: Program 1: International agricultural research for development for more productive and sustainable agriculture. The key strategic directions are outlined in ACIAR's Strategic Plan to 2015-16 and described in greater detail in the Centre's Annual Operational Plan 2013-14 (aciar.gov.au).

ACIAR will continue to manage and administer Australia's contribution to the CGIAR through funding of projects together with unrestricted funding directed to the core activities of those centres and support for emerging programs.

ACIAR will also administer and manage, in partnership with AusAID, strategic and special initiatives and project activities where the Centre's expertise offers a comparative advantage.

Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for Outcome 1, by program.

Table 2.1: Budgeted Expenses 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.	2012-13	2013-14
	Estimated actual expenses \$'000	Estimated expenses \$'000
Program 1.1: International Agricultural Research and Development		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	82,332	83,720
Special Accounts	35,563	35,054
Departmental expenses		
Departmental appropriation ¹	11,075	11,590
Expenses not requiring appropriation in the Budget year ²	278	278
Total for Program 1.1	129,248	130,642
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	82,332	83,720
Special Accounts	35,563	35,054
Departmental expenses		
Departmental appropriation ¹	11,075	11,590
Expenses not requiring appropriation in the Budget year ²	278	278
Total expenses for Outcome 1	129,248	130,642
	2012-13	2013-14
Average Staffing Level (number)	69	73

1 Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and "Revenue from Independent sources [s31]".

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, and Audit Fees.

Contributions to Outcome 1

Program 1: International agricultural research for development for more productive and sustainable agriculture

Program objective

Administered program

ACIAR has the single administered program of international agricultural research for development for more productive and sustainable agriculture, delivered through a number of initiatives aligning closely with the Australian Aid policy statement as described in *'An Effective Aid Program for Australia: Making a real difference – Delivering real results, 2011:*

- Agricultural productivity growth in smallholder systems;
- Developing market integration for smallholder livelihoods to enable market participation; and
- Human and institutional capacity building for developing country national research institutions.

Departmental Program

ACIAR has the single departmental program of Portfolio management:

- Sound administration that underpins ACIAR's collaborative, international project partnerships, and requires liaison with a diverse range of research providers and government instrumentalities and other stakeholders.

ACIAR Budget Statements

Program expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual administered expenses:					
Administered item	82,332	83,720	88,095	94,896	100,147
Special Account Expenses:					
ACIAR Special Account	35,563	35,054	26,235	25,239	24,156
Annual departmental expenses:					
Departmental items	11,075	11,590	11,660	11,971	12,336
Expenses not requiring appropriation in the Budget year ¹	278	278	277	279	348
Total program expenses	129,248	130,642	126,267	132,385	136,987

1 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

Program 1. Deliverables

Administered Program

- Improved food security;
- Improved income, employment and enterprise opportunities;
- Reduced negative impacts of climate change and other environmental factors; and
- Increased individual and institutional research capacity.

Departmental Program

- Departmental costs are maintained within agreed budget parameters.

Program 1 Key Performance Indicators

Administered Program

- Increased availability of and access to meat, milk, grains, fruits and vegetables;
- Greater product utilisation and reduced post-harvest losses;
- Improved nutritional quality and diversity of diets;
- New and diversified enterprise options;
- Enhanced market chains for smallholder agriculture;
- Increased productivity, quality and market access for agriculture, aquaculture and forestry products;
- Greater resilience and diversity of production systems;
- Strengthened plant and animal biosecurity;
- Formal and informal institutional and individual capacity development; and
- Improved access to information and skills.

Departmental Program

- Departmental costs are maintained within agreed budget parameters.

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 and special accounts.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year.

There has been no movement of administered funds between years for ACIAR since the 2012-13 Budget.

3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) on ACIAR's Special Account.

Table 3.1.2: Estimates of Special Account Flows and Balances

		Opening balance 2013-14 2012-13	Receipts 2013-14 2012-13	Payments 2013-14 2012-13	Adjustments 2013-14 2012-13	Closing balance 2013-14 2012-13
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Centre for International Agricultural Research Account (A)	1	24,326	35,054	(35,054)	-	24,326
Total Special Accounts 2013-14 Budget estimate		24,326	35,054	(35,054)	-	24,326
<i>Total Special Accounts 2012-13 estimated actual</i>		24,326	35,563	(35,563)	-	24,326

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Budgeted financial statements tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)
(for the period ended 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
EXPENSES					
Employee benefits	7,262	8,118	8,258	8,577	8,939
Suppliers	3,837	3,496	3,426	3,418	3,421
Depreciation and amortisation	254	254	253	255	324
Total expenses	11,353	11,868	11,937	12,250	12,684
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	635	1,234	1,697	1,958	2,225
Total own-source revenue	635	1,234	1,697	1,958	2,225
Gains					
Other	24	24	24	24	24
Total gains	24	24	24	24	24
Total own-source income	659	1,258	1,721	1,982	2,249
Net cost of (contribution by) services	10,694	10,610	10,216	10,268	10,435
Revenue from Government	10,440	10,356	9,963	10,013	10,111
Surplus (Deficit) attributable to the Australian Government	(254)	(254)	(253)	(255)	(324)
Total comprehensive income (loss) attributable to the Australian Government	(254)	(254)	(253)	(255)	(324)
Note: Impact of Net Cash Appropriation Arrangements					
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(254)	(254)	(253)	(255)	(324)
less depreciation/amort'n expenses previously funded through revenue appropriations ¹					
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(254)	(254)	(253)	(255)	(324)

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 Australian Accounting Standards basis.

**Table 3.2.2: Budgeted departmental balance sheet
(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	68	68	68	68	68
Trade and other receivables	3,580	3,630	3,630	3,630	3,630
Total financial assets	3,648	3,698	3,698	3,698	3,698
Non-financial assets					
Land and buildings	470	397	326	412	270
Property, plant and equipment	591	667	743	819	895
Intangibles	155	153	151	150	151
Other non-financial assets	132	132	132	132	132
Total non-financial assets	1,348	1,349	1,352	1,513	1,448
Assets held for sale					
Total assets	4,996	5,047	5,050	5,211	5,146
LIABILITIES					
Payables					
Suppliers	100	100	100	100	100
Other payables	500	394	309	221	130
Total payables	600	494	409	321	230
Provisions					
Employee provisions	1,956	2,112	2,197	2,285	2,376
Total provisions	1,956	2,112	2,197	2,285	2,376
Liabilities included in disposal groups held for sale					
Total liabilities	2,556	2,606	2,606	2,606	2,606
Net assets	2,440	2,441	2,444	2,605	2,540
EQUITY*					
Parent entity interest					
Contributed equity	1,231	1,486	1,742	2,158	2,417
Reserves	708	708	708	708	708
Retained surplus (accumulated deficit)	501	247	(6)	(261)	(585)
Total parent entity interest	2,440	2,441	2,444	2,605	2,540
Total Equity	2,440	2,441	2,444	2,605	2,540

Prepared on 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	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013				
Balance carried forward from previous period	501	708	1,231	2,440
Adjusted opening balance	501	708	1,231	2,440
Comprehensive income				
Surplus (deficit) for the period	(254)	-	-	(254)
Total comprehensive income	(254)	-	-	(254)
of which:				
Attributable to the Australian Government	(254)	-	-	(254)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	1	1
Departmental Capital Budget (DCBs)	-	-	254	254
Sub-total transactions with owners	-	-	255	255
Closing balance attributable to the Australian Government	247	708	1,486	2,441

Prepared on 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	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,339	10,306	9,963	10,013	10,111
Sale of goods and rendering of services	635	1,234	1,697	1,958	2,225
Net GST received	230	230	230	230	230
Total cash received	11,204	11,770	11,890	12,201	12,566
Cash used					
Employees	7,212	7,962	8,174	8,489	8,848
Suppliers	3,993	3,808	3,716	3,712	3,718
Total cash used	11,205	11,770	11,890	12,201	12,566
Net cash from (used by) operating activities	(1)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	400	255	256	416	259
Total cash used	400	255	256	416	259
Net cash from (used by) investing activities	(400)	(255)	(256)	(416)	(259)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	400	255	256	416	259
Total cash received	400	255	256	416	259
Net cash from (used by) financing activities	400	255	256	416	259
Net increase (decrease) in cash held	(1)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	69	68	68	68	68
Cash and cash equivalents at the end of the reporting period	68	68	68	68	68

Prepared on 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)	254	254	253	255	259
Equity injections - Bill 2	146	1	3	161	-
Total new capital appropriations	400	255	256	416	259
Provided for:					
Purchase of non-financial assets	400	255	256	416	259
Total Items	400	255	256	416	259
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	146	1	3	161	-
Funded by capital appropriation - DCB ²	254	254	253	255	259
TOTAL	400	255	256	416	259
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	400	255	256	416	259
Total cash used to acquire assets	400	255	256	416	259

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. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2013-14)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013				
Gross book value	647	836	615	2,098
Accumulated depreciation/amortisation and impairment	(177)	(245)	(460)	(882)
Opening net book balance	470	591	155	1,216
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ¹	1	-	-	1
By purchase - appropriation ordinary annual services ²	-	200	54	254
Total additions	1	200	54	255
Other movements				
Depreciation/amortisation expense	(74)	(124)	(56)	(254)
Total other movements	(74)	(124)	(56)	(254)
As at 30 June 2014				
Gross book value	648	1,036	669	2,353
Accumulated depreciation/amortisation and impairment	(251)	(369)	(516)	(1,136)
Closing net book balance	397	667	153	1,217

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

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.

Prepared on 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	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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	140	291	303	315	328
Suppliers	117,755	118,483	114,027	119,820	123,975
Total expenses administered on behalf of Government	117,895	118,774	114,330	120,135	124,303
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	35,563	35,054	26,235	25,239	24,156
Total non-taxation revenue	35,563	35,054	26,235	25,239	24,156
Total own-source revenues administered on behalf of Government	35,563	35,054	26,235	25,239	24,156
Total own-sourced income administered on behalf of Government	35,563	35,054	26,235	25,239	24,156
Net Cost of (contribution by) services	82,332	83,720	88,095	94,896	100,147
Surplus (Deficit)	(82,332)	(83,720)	(88,095)	(94,896)	(100,147)
Total comprehensive income (loss)	(82,332)	(83,720)	(88,095)	(94,896)	(100,147)

Prepared on 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	24,326	24,326	24,326	24,326	24,326
Taxation receivables	1,403	1,403	1,403	1,403	1,403
Total financial assets	25,729	25,729	25,729	25,729	25,729
Non-financial assets					
Other non-financial assets	30	30	30	30	30
Total non-financial assets	30	30	30	30	30
Assets held for sale					
Total assets administered on behalf of Government	25,759	25,759	25,759	25,759	25,759
LIABILITIES					
Payables					
Suppliers	997	1,041	1,091	1,141	1,141
Unearned Income	24,283	24,283	24,283	24,283	24,283
Other payables	1,362	1,365	1,365	1,365	1,365
Total payables	26,642	26,689	26,739	26,789	26,789
Provisions					
Employee provisions	14	20	20	20	20
Total provisions	14	20	20	20	20
Total liabilities administered on behalf of Government	26,656	26,709	26,759	26,809	26,809
Net assets/(liabilities)	(897)	(950)	(1,000)	(1,050)	(1,050)

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows
(for the period ended 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
OPERATING ACTIVITIES					
Cash received					
External Funds	35,563	35,054	26,235	25,239	24,156
Net GST received	4,500	4,550	4,600	4,500	4,500
Total cash received	40,063	39,604	30,835	29,739	28,656
Cash used					
International development assistance					
Suppliers	117,477	118,436	113,978	119,770	123,975
Employees	127	285	303	315	328
Total cash used	117,604	118,721	114,281	120,085	124,303
Net cash from (used by) operating activities	(77,541)	(79,117)	(83,446)	(90,346)	(95,647)
Net increase (decrease) in cash held	(77,541)	(79,117)	(83,446)	(90,346)	(95,647)
Cash and cash equivalents at beginning of reporting period	24,326	24,326	24,326	24,326	24,326
Cash from Official Public Account for:					
- Appropriations	82,041	83,667	88,046	94,846	100,147
	82,041	83,667	88,046	94,846	100,147
Cash to Official Public Account for:					
- Appropriations	(4,500)	(4,550)	(4,600)	(4,500)	(4,500)
	(4,500)	(4,550)	(4,600)	(4,500)	(4,500)
Cash and cash equivalents at end of reporting period	24,326	24,326	24,326	24,326	24,326

Prepared on Australian Accounting Standards basis.

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

Asset valuation

In accordance with current Australian accounting standards and the Finance Minister's Orders, the Agency's assets are carried at fair value.

