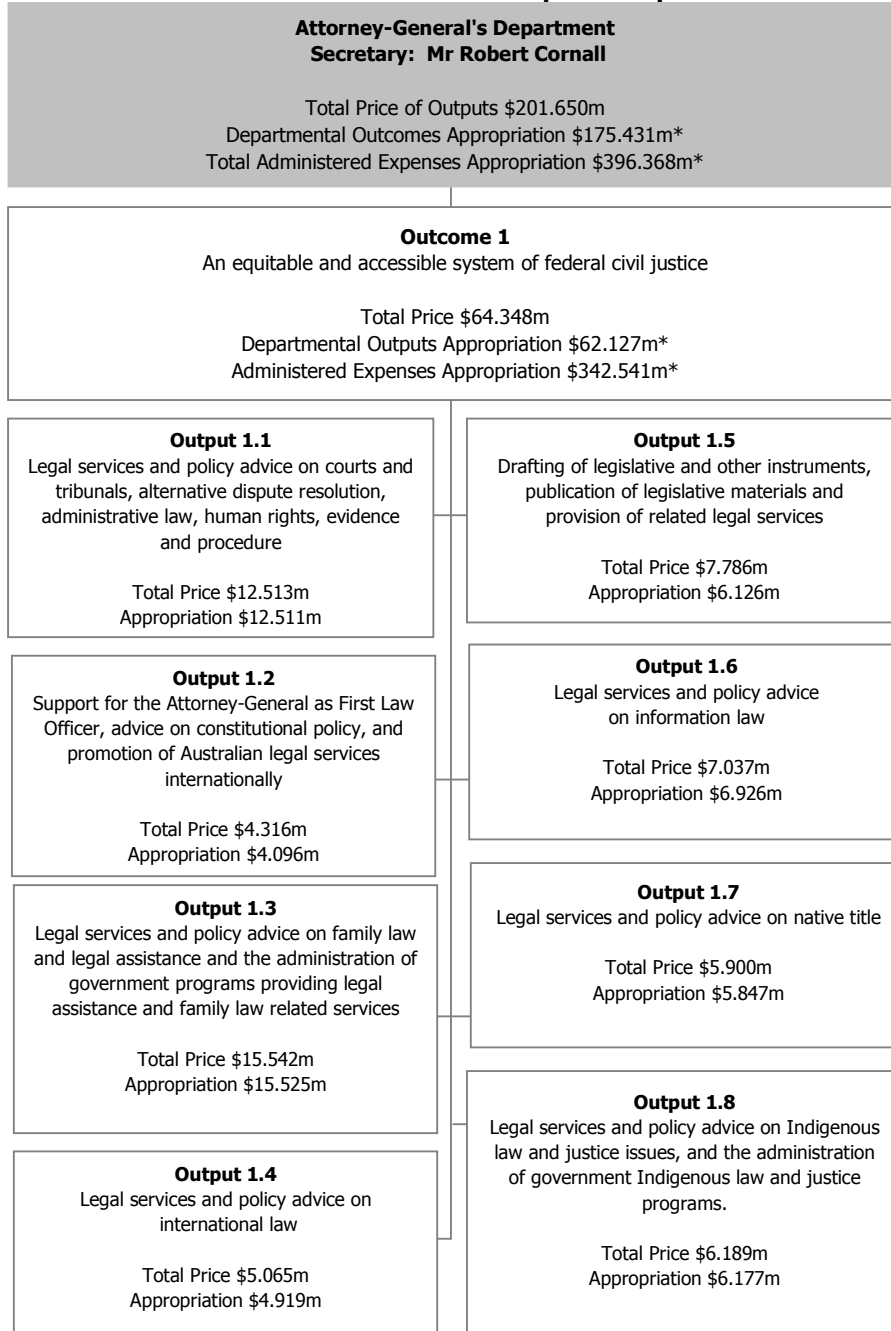
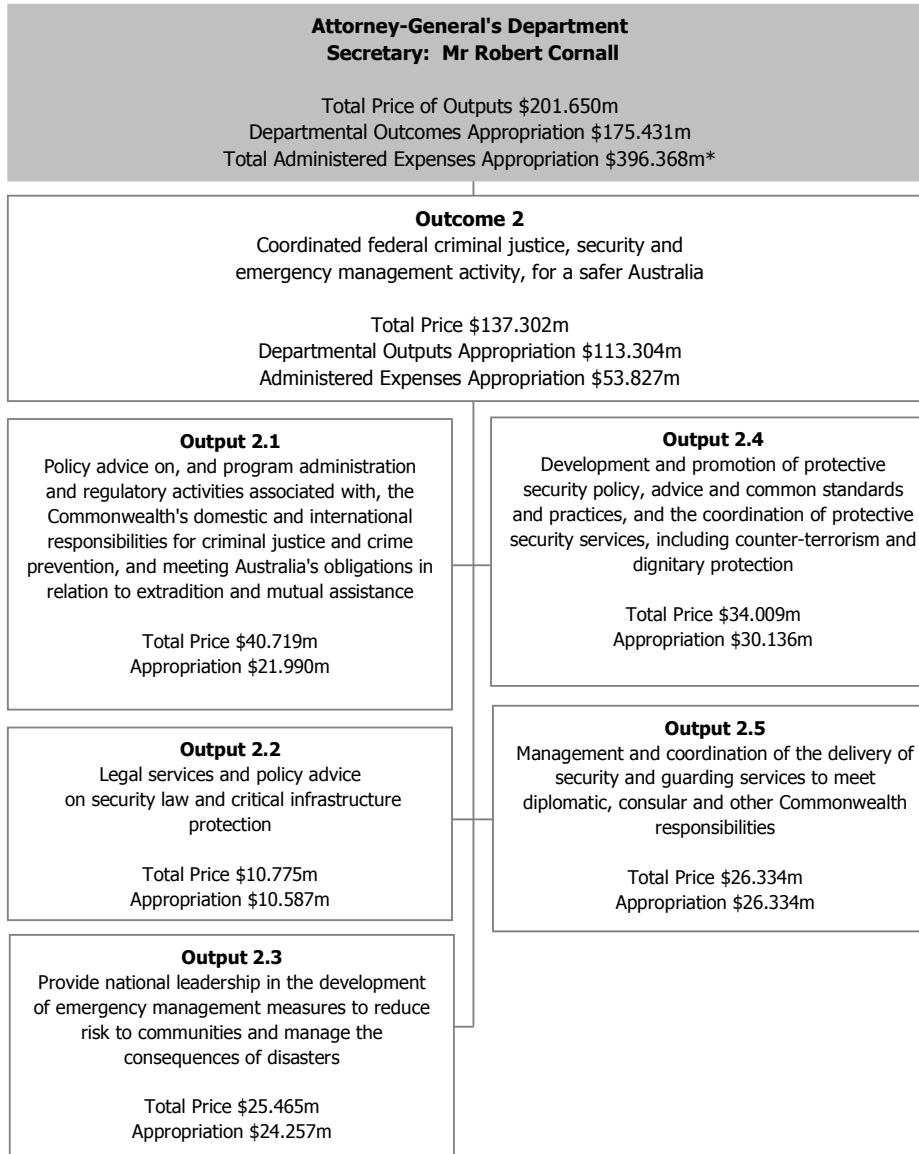


ATTORNEY-GENERAL'S DEPARTMENT

Outcomes and Outputs Map



Outcomes and Outputs Map (continued)



* Includes ATSSIS-related appropriation transfers - see note on page 17.

Section 1: Overview, variations and measures

OVERVIEW

The overview provides a summary of the Department's Additional Estimates variations to administered and departmental appropriations. Explanations of the variations are set out later in this Section.

The Additional Estimates variations do not result in any changes in the Department's outcomes and outputs structure.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Departmental

Comcover supplementation adjustment

The Department's Comcover premium for 2004-05 will be reduced by \$0.047m compared to the estimate in the 2004-05 Budget. The Department's funding will be reduced accordingly.

Wage Cost Index adjustments

Wage Cost Indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2004.

Administered

Movement of funds from 2003-04 to 2004-05

- \$6.271m for financial assistance towards legal costs and related expenses
- \$1.168m for the provision of legal aid
- \$0.777m for diversionary programs for juveniles in the Northern Territory
- \$3.661m for the National Counter-Terrorism Committee, and
- \$0.104m for the Indigenous law and justice programs.

Family Court of WA operating expense — supplementation for rent increases

Tenants of Commonwealth Law Courts buildings will be supplemented for rent increases arising from the application of commercial leasing arrangements to the Commonwealth's property portfolio. Supplementation of \$0.786m in 2004-05 will be provided for rent increases for the Family Court of WA.

Increase in Australia's contribution to the International Criminal Court

Additional funding of \$0.859m will be provided for 2004-05 for increases in Australia's assessed contribution to the International Criminal Court (ICC).

Wage Cost Index adjustments

Wage Cost Indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2004.

MEASURES

Summaries of new measures for the department since the 2004-05 Budget are at Tables 1.1.1 (expense) and 1.1.2 (capital).

The total additional funding for these new measures in 2004-05 is \$24.674m for administered expenses, \$12.674m for departmental outputs and \$3.912m for departmental capital.

The measures include election commitments with funding commencing in 2004-05. These commitments are emergency management measures, extensions of the National Community Crime Prevention Programme and additional counter-terrorism exercises.

Other variations to appropriations

	2004-05 \$'000	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
Outcome 1				
Variations in administered appropriations				
Native title lapsing program - provisional estimates	-	1,467	1,499	1,530
Movement of funds - financial assistance	6,271	-	-	-
Movement of funds - provision of legal aid	1,168	-	-	-
Movement of funds – Indigenous law and justice programs	104	-	-	-
Family Court of WA operating expenses - supplementation for rent increases	786	764	764	764
Wage Cost Index adjustment	292	1,221	2,346	2,803
Total variations in administered appropriations	8,621	3,452	4,609	5,097
Variations in departmental appropriations				
Native title lapsing program - provisional estimates	-	537	545	552
Comcover supplementation adjustment	(23)	-	-	-
Wage Cost Index adjustment	-	210	432	443
Total variations in departmental appropriations	(23)	747	977	995
Total Outcome 1 variations	8,598	4,199	5,586	6,092
Outcome 2				
Variations in administered appropriations				
Increase in Australia's contribution to the International Criminal Court	859	-	-	-
Movement of funds - diversionary programs	777	-	-	-
Movement of funds - National Counter-Terrorism Committee	3,661	-	-	-
Wage Cost Index adjustment	137	187	195	201
Total variations in administered appropriations	5,434	187	195	201
Variations in departmental appropriations				
Comcover supplementation adjustment	(24)	-	-	-
Wage Cost Index adjustment	-	328	615	612
Total variations in departmental appropriations	(24)	328	615	612
Total Outcome 2 variations	5,410	515	810	813

Note

An amount of \$42.345m (\$6.177m in departmental funding and \$36.168m in administered expenses funding) has been transferred from the Department of Immigration and Multicultural and Indigenous Affairs to the Attorney-General's Department in accordance with the Government's decision to transfer some of the functions of the former Aboriginal and Torres Strait Islander Services (ATSIS) to the Department. This transfer is not included in the Appropriation Bills but is included in the financial statements and outcomes and outputs map.

MEASURES — AGENCY SUMMARY

A summary of measures and funding is set out in Tables 1.1.1 and 1.1.2.

Table 1.1.1: Summary of Measures since the 2004–05 Budget*

Measure	Outcome	Outputs Affected	Appropriations 2004–05 \$'000			Appropriations 2005–06 \$'000			Appropriations 2006–07 \$'000			Appropriations 2007–08 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Centenary House Leasing Inquiry funding	1	1.3	3,738	100	3,838	-	-	-	-	-	-	-	-	-
Family law system reforms - additional funding for Family Relationships Services Programme	1	1.3	7,861	-	7,861	-	-	-	-	-	-	-	-	-
Family law system - consultation on proposed reforms	1	1.3	-	495	495	-	8	8	-	8	8	-	8	8
Offshore Maritime Security - oil and gas facilities and ship interdiction	1	1.4	-	-	-	-	754	754	-	395	395	-	284	284
National Tidal Centre - additional funding (transfer from Attorney-General's Department)	2	All	-	(109)	(109)	-	(109)	(109)	-	(109)	(109)	-	(59)	(59)
National Community Crime Prevention Programme (Australia-wide and Western Sydney)	2	2.1	6,327	617	6,944	6,137	871	7,008	6,125	883	7,008	6,114	894	7,008
National Community Crime Prevention Programme - additional funding	2	2.1	5,000	-	5,000	5,000	-	5,000	-	-	-	-	-	-

* Amounts shown in this table include funding for depreciation expenses.

Table 1.1.1: Summary of Measures since the 2004–05 Budget* continued

Measure	Outcome	Outputs Affected	Appropriations 2004–05 \$'000			Appropriations 2005–06 \$'000			Appropriations 2006–07 \$'000			Appropriations 2007–08 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Bushfire Mitigation - new initiatives	2	2.3	-	2,000	2,000	-	2,000	2,000	-	2,000	2,000	-	-	-
Local Government - developing a national strategic plan	2	2.3	-	985	985	-	-	-	-	-	-	-	-	-
Local Grants Scheme - establishment	2	2.3	425	536	961	8,380	1,068	9,448	8,565	1,100	9,665	8,745	1,104	9,849
Office of Local Government Emergency Management	2	2.3	-	229	229	-	568	568	-	582	582	-	595	595
National Emergency Volunteers Support Fund - establishment	2	2.3	650	348	998	4,190	694	4,884	4,282	711	4,993	4,372	727	5,099
National Security Hotline - ongoing public awareness campaign	2	2.4	-	6,075	6,075	-	-	-	-	-	-	-	-	-
Asia Pacific Economic Cooperation 2007 - additional funding for the establishment of a taskforce	2	2.4	-	709	709	-	-	-	-	-	-	-	-	-
Protective Security - electronic surveillance devices	2	2.4	-	426	426	-	1,853	1,853	-	1,873	1,873	-	1,896	1,896
Counter-terrorism - expanded exercise programme	2	2.4	673	263	936	491	518	1,009	479	530	1,009	467	542	1,009
Total			24,674	12,674	37,348	24,198	8,225	32,423	19,451	7,973	27,424	19,698	5,991	25,689

* Amounts shown in this table include funding for depreciation expenses.

Table 1.1.2: Summary of Capital Measures since the 2004–05 Budget

Capital Measure	Outcome	Outputs Affected	Appropriations 2004–05 \$'000			Appropriations 2005–06 \$'000			Appropriations 2006–07 \$'000			Appropriations 2007–08 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Family law system – consultation on proposed reforms	1	1.3	-	68	68	-	-	-	-	-	-	-	-	-
National Community Crime Prevention Programme (Australia-wide and Western Sydney)	2	2.1	-	60	60	-	-	-	-	-	-	-	-	-
Local Government - developing a national strategic plan	2	2.3	-	17	17	-	-	-	-	-	-	-	-	-
Local Grants Scheme - establishment	2	2.3	-	102	102	-	-	-	-	-	-	-	-	-
Office of Local Government Emergency Management	2	2.3	-	51	51	-	-	-	-	-	-	-	-	-
National Emergency Volunteers Support Fund - establishment	2	2.3	-	51	51	-	-	-	-	-	-	-	-	-
Asia Pacific Economic Cooperation 2007 - additional funding for the establishment of a taskforce	2	2.4	-	85	85	-	-	-	-	-	-	-	-	-
Protective Security - electronic surveillance devices	2	2.4	-	3,410	3,410	-	-	-	-	-	-	-	-	-
Counter-terrorism - expanded exercise programme	2	2.4	-	68	68	-	-	-	-	-	-	-	-	-
Total			-	3,912	3,912	-	-	-	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**Table 1.2: Appropriation Bill (No 3) 2004–05**

	2003–04 Available \$'000	2004–05 Budget \$'000	2004–05 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1 An equitable and accessible system of federal civil justice	137,464	151,781	170,573	18,792	-
Outcome 2 Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	22,098	23,232	41,741	18,509	-
Total Administered	159,562	175,013	212,314	37,301	-
DEPARTMENTAL OUTPUTS					
Outcome 1 An equitable and accessible system of federal civil justice	48,529	55,378	55,950	572	-
Outcome 2 Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	103,861	101,249	113,304	12,055	-
Total Departmental	152,390	156,627	169,254	12,627	-
Total administered and departmental	311,952	331,640	381,568	49,928	-

Note

An amount of \$42.345m (\$6.177m in departmental funding and \$36.168m in administered expenses funding) has been transferred from the Department of Immigration and Multicultural and Indigenous Affairs to the Attorney-General's Department in accordance with the Government's decision to transfer some of the functions of the former Aboriginal and Torres Strait Islander Services (ATSIS) to the Department. This transfer is not included in the Appropriation Bills but is included in the financial statements and outcomes and outputs map.

Table 1.3: Appropriation Bill (No. 4) 2004–05

	2003–04 Available \$'000	2004–05 Budget \$'000	2004–05 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
SPECIFIC PAYMENTS TO THE STATES AND TERRITORIES					
Outcome 1					
An equitable and accessible system of federal civil justice	84,276	93,745	95,173	1,428	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	-	-	-	-	-
Total Operating	84,276	93,745	95,173	1,428	-
Non-Operating					
Equity injections	251	5,390	9,302	3,912	-
Loans	-	-	-	-	-
Previous years' outputs	5,151	-	-	-	-
Total Non-Operating	5,402	5,390	9,302	3,912	-
Total	89,678	99,135	104,475	5,340	-

SUMMARY OF STAFFING CHANGES

Table 1.4: Average Staffing Level (ASL)

	2004–05 Budget	2004–05 Revised	Variation
Outcome 1			
An equitable and accessible system of federal civil justice	378.1	434.4	56.3
Outcome 2			
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	425.3	442.2	16.9
Total	803.4	876.6	73.2

The increase in staffing levels comprises 53 for the transfer of the ATSI functions to the Attorney-General's Department and 20.2 for new measures.

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

Table 1.5: Changes to Net Annotated Appropriations (Section 31) Receipts

	Total Approp 2004-05 Budget \$'000	Total Approp 2004-05 Revised \$'000	Receipts From Independent Sources Budget \$'000	Receipts From Independent Sources Revised \$'000	Variation in Non-Govt Revenue \$'000
Outcome 1 An equitable and accessible system of federal civil justice	55,378	55,950	1,945	1,945	-
Outcome 2 Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	101,249	113,304	3,357	3,357	-
Total	156,627	169,254	5,302	5,302	-

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from independent sources

	Note	Budget Estimate 2004-05 \$'000	Revised Estimate 2004-05 \$'000
DEPARTMENTAL REVENUE			
Sales of goods and services		5,213	5,213
Resources received free of charge	1	136	136
Other	2	89	89
Total non-appropriation departmental revenue		5,438	5,438
ADMINISTERED REVENUE			
Australian Government Solicitor			
- Dividend payments		3,940	3,940
- Competitive neutrality payments		5,500	5,500
Total dividends and competitive neutrality		9,440	9,440
OTHER SOURCES OF NON-TAX REVENUE			
Miscellaneous receipts		154	154
Other non-tax revenue		170	170
Total other sources of non-tax revenue		324	324
Total non-appropriation administered revenue		9,764	9,764

1. Provisional estimate for notional charge by the Australian National Audit Office for the audit of the Department's financial statements.
2. Reimbursement from the Australian Federal Police for the Department's contribution to the establishment of the Jakarta Centre for Law Enforcement Cooperation.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.7: Estimates of expenses from special appropriations

	Budget Estimate 2004-05 \$'000	Revised Estimate 2004-05 \$'000
Assistance to other Governments		
Other		
<i>Judges' Pensions Act 1968</i>	31,690	37,790
<i>Remuneration Tribunal Act 1973 – Justices of the High Court</i>	2,053	2,554
<i>Law Officers Act 1964</i>	-	283
<i>National Handgun Buyback Act 2003</i>	12,086	12,086
Total estimated expenses	45,829	52,713

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated special account flows

Revised Estimate: 2004-05, Heavy Figures						
<i>Final Actual: 2003-04, Light figures</i>						
		Opening Balance 2004-05 2003-04 \$'000	Receipts 2004-05 2003-04 \$'000	Payments 2004-05 2003-04 \$'000	Adjustments 2004-05 2003-04 \$'000	Closing Balance 2004-05 2003-04 \$'000
Notes						
Other Trust Moneys – s20 FMA Act (A)	1	106	280	280	-	106
		86	25	5	-	106
Services on behalf of other governments and non-public bodies – s20 FMA Act (A)	2	838	1,106	1,050	-	894
		387	4,599	4,148	-	838
Legal Practice – s20 FMA Act (D)	3	-	-	-	-	-
		-	-	-	-	-
Total Special Accounts		944	1,386	1,330	-	1,000
		473	4,624	4,153	-	944

D = Departmental A = Administered

Acts Glossary:

FMA Act = *Financial Management and Accountability Act 1997*

Notes

- For recording of unidentified receipts pending investigation and transfer to correct account or return to payer.
- The department makes payments (for which funds have not been appropriated) on behalf of organisations such as the ACT Supreme Court (Chief Justice's salary); Department of Prime Minister and Cabinet (former Governor-General's pension); State and Territory governments (purchase of chemical, biological and radiological equipment (CBR)); and Comcare (salary payments to employees). In these cases the payments are made against money received from the client.
- The balance of this account, \$43.889m, was transferred to the Australian Government Solicitor in July 1999. The account will be closed.

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There are no changes to the outcomes and outputs structure as a direct result of Additional Estimates.

However, due to the transfer of some of the functions of the former Aboriginal and Torres Strait Islander Services (ATSIS) to the Department, a new output, Output 1.8, has been added to Outcome 1.

The description and performance information for the new Output 1.8 Indigenous law and justice programs and policy are set out below.

Title

Legal services and policy advice on Indigenous law and justice issues, and the administration of government Indigenous law and justice programs.

Description

Development, implementation and advancement of policies, and administration of payments for, and delivery of, Government programs including:

- legal aid for Indigenous Australians
- family violence prevention legal services for assisting Indigenous adults and children who are victims of family violence or who are at immediate risk of such violence
- prevention, diversion and rehabilitation programs to divert Indigenous Australians away from adverse contact with the criminal justice system, and
- law and justice advocacy activities for the advancement of the legal rights of Indigenous Australians.

Performance Measures

Timely and sound assistance to the Attorney-General and the Government to develop and implement policies that recognise:

- the needs, rights and responsibilities of Indigenous Australians, and
- the potential of whole-of-government approaches to delivering outcomes.

Attorney-General's Department

Management of programs

- successful negotiation of agreements/contracts which reflect the Australian Government's requirements
- effective monitoring of performance of funded programs, and
- successful implementation of new or enhanced programs/projects within available budget.

Administration of programs

- applications for assistance, or payments made, under programs, assessed in accordance with agreed policy documents, guidelines or operational frameworks.

Consultation/liaison with stakeholders

- maintenance of effective partnerships and consultative arrangements with stakeholders.

Output cost attribution

The output prices comprise direct expense budgets allocated to divisions and the attribution of indirect costs. The output prices include provision for the budgeted deficit for the Department for 2004-05 (refer to Section 3). The budgeted deficit relates to program funds carried over from prior years.

Section 3: Budgeted financial statements

This section presents revised budgeted financial statements for the current financial year and for the three out-years. The separately grouped Departmental and Administered budgeted statements are: revenues and expenses (Tables 3.1 and 3.6); assets and liabilities (Tables 3.2 and 3.7); cash flows (Tables 3.3 and 3.8); and capital budgets (Table 3.4).

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

The budgeted deficit of \$20.9m in 2004-05 comprises:

- program deficits of \$20.9m for expenditure of funds carried over from previous financial years for CrimTrac (\$11.5m), the National Crime Prevention program (\$4.5m), the National Firearms Training Module (\$1.0m), the Tough on Drugs program (\$1.0m), purchase of CBR equipment (0.8m), National Security Hotline (\$0.8m) and various minor projects totalling (\$1.3m).

The major variations from the 2004-05 Budget appropriation of \$156.6m to \$175.4m at Additional Estimates are:

- \$6.1m transferred from the Department of Immigration and Multicultural and Indigenous Affairs to Attorney-General's Department for ATSI functions; and
- \$12.7m increase resulting from measures announced by the Government since the 2004-05 Budget (see Table 1.1.1).

The variations in appropriations from 2004-05 to 2005-06 and future years are primarily due to movements in funding for budget measures.

Budgeted Departmental Statement of Financial Position

The variation in equity from 2004-05 to 2005-06 and future years is primarily due to fitout for the Department's planned new premises.

Schedule of administered activity

Schedule of budgeted revenues and expenses administered on behalf of government

The variation in expenses from 2004-05 to 2005-06 and future years is primarily due to funding provided for the refurbishment of the Sydney Law Courts building.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
REVENUES					
Revenues from ordinary activities					
Revenues from Government	152,391	175,431	146,676	142,818	143,839
Sales of Goods and Services	5,515	5,213	5,213	5,213	5,213
Other	2,085	225	222	224	226
Revenues from ordinary activities	159,991	180,869	152,111	148,255	149,278
EXPENSES					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	67,602	77,111	73,462	74,371	76,370
Suppliers	89,629	116,694	70,742	65,977	65,002
Depreciation and amortisation	7,072	7,899	7,825	7,825	7,824
Write-down of assets	937	-	-	-	-
Value of assets sold	5,182	-	-	-	-
Other expenses	20	-	-	-	-
Expenses from ordinary activities (excluding borrowing costs expense)	170,442	201,704	152,029	148,173	149,196
Borrowing cost expense	82	82	82	82	82
Net surplus or deficit	(10,533)	(20,917)	-	-	-
Net credit (debit) to asset revaluation reserve	4,470	-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners	(6,063)	(20,917)	-	-	-

Table 3.2: Budget Departmental Statement of Financial Position as at 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	4,151	677	677	677	677
Receivables	47,561	32,208	31,515	29,290	33,065
Total financial assets	51,712	32,885	32,192	29,967	33,742
Non-financial assets					
Land and buildings	900	900	900	900	900
Infrastructure, plant and equipment	15,086	20,970	31,013	44,638	40,863
Intangibles	6,159	6,159	6,159	6,159	6,159
Inventories	100	100	100	100	100
Other	763	763	763	763	763
Total non-financial assets	23,008	28,892	38,935	52,560	48,785
Total assets	74,720	61,777	71,127	82,527	82,527
LIABILITIES					
Interest bearing liabilities					
Leases	2,163	2,163	2,163	2,163	2,163
Other	69	69	69	69	69
Total interest bearing liabilities	2,232	2,232	2,232	2,232	2,232
Provisions					
Employees	22,216	21,595	21,595	21,595	21,595
Total provisions	22,216	21,595	21,595	21,595	21,595
Payables					
Suppliers	9,574	9,574	9,574	9,574	9,574
Other	616	616	616	616	616
Total payables	10,190	10,190	10,190	10,190	10,190
Total liabilities	34,638	34,017	34,017	34,017	34,017
EQUITY*					
Parent entity interest					
Contributed equity	22,157	30,752	40,102	51,502	51,502
Reserves	14,603	14,603	14,603	14,603	14,603
Retained surpluses or accumulated deficits	3,322	(17,595)	(17,595)	(17,595)	(17,595)
Total equity	40,082	27,760	37,110	48,510	48,510
TOTAL ASSETS AND LIABILITIES BY MATURITY					
Current assets	52,575	33,748	33,055	30,830	34,605
Non-current assets	22,145	28,029	38,072	51,697	47,922
Current liabilities	19,867	19,867	19,867	19,867	19,867
Non-current liabilities	14,771	14,150	14,150	14,150	14,150

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

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	157,911	176,496	147,371	145,048	140,068
Cash from the Official Public Account	-	14,462	-	-	-
Goods and services	5,895	5,213	5,213	5,213	5,213
GST receipts	8,296	-	-	-	-
Other	1,759	89	86	88	90
Total cash received	173,861	196,260	152,670	150,349	145,371
Cash used					
Employees	65,256	78,613	73,462	74,371	76,370
Suppliers	94,791	119,653	74,740	69,978	69,001
GST payments	7,837	-	-	-	-
Other	1,235	-	-	-	-
Total cash used	169,119	198,266	148,202	144,349	145,371
Net cash from/ (used by) operating activities	4,742	(2,006)	4,468	6,000	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	4,251	10,770	13,818	17,400	-
Total cash used	4,251	10,770	13,818	17,400	-
Net cash from/ (used by) investing activities	(4,251)	(10,770)	(13,818)	(17,400)	-
FINANCING ACTIVITIES					
Cash received					
Cash from capital injections	-	9,302	9,350	11,400	-
Total cash received	-	9,302	9,350	11,400	-
Net cash from financing activities	-	9,302	9,350	11,400	-
Net increase or (decrease) in cash held	491	(3,474)	-	-	-
Cash at the beginning of the reporting period	3,660	4,151	677	677	677
Cash at the end of the reporting period	4,151	677	677	677	677

Table 3.4: Departmental Capital Budget Statement for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	251	9,302	9,350	11,400	-
Total loans	-	-	-	-	-
Appropriation for previous years outputs	5,151	-	-	-	-
Total	5,402	9,302	9,350	11,400	-
Represented by					
Purchase of non-financial assets	251	9,302	9,350	11,400	-
Other	5,151	-	-	-	-
Total	5,402	9,302	9,350	11,400	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriations	251	9,302	9,350	11,400	-
Funded internally by Departmental resources	3,955	1,468	4,468	6,000	-
Total	4,206	10,770	13,818	17,400	-

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget year 2004–05)

	Land \$'000	Buildings \$'000	Specialist military equipment \$'000	Other infrastructure plant and equipment \$'000	Heritage and cultural assets \$'000	Computer software \$'000	Other intangibles \$'000	Total \$'000
Carrying amount at the start of year	560	340	-	15,086	-	6,159	-	22,145
Additions	-	-	-	10,770	-	-	-	10,770
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	(7,899)	-	-	-	(7,899)
Write-off of assets	-	-	-	-	-	-	-	-
Other movements	-	-	-	3,013	-	-	-	3,013
Carrying amount at the end of year	560	340	-	20,970	-	6,159	-	28,029
Total additions								
Self funded	-	-	-	9,302	-	-	-	9,302
Appropriations	-	-	-	1,468	-	-	-	1,468
Total	-	-	-	10,770	-	-	-	10,770

**Table 3.6: Schedule of Budgeted Revenues and Expenses
Administered on behalf of Government for the period ended 30 June**

	Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
REVENUES					
Non-taxation					
Dividends	4,100	9,440	9,440	9,440	9,440
Revenue from sales of assets	1	-	-	-	-
Other sources of non-taxation revenues	9,222	324	324	324	324
Total non-taxation	13,323	9,764	9,764	9,764	9,764
Total revenues administered on behalf of the Government	13,323	9,764	9,764	9,764	9,764
EXPENSES					
Grants	297,449	330,755	343,146	345,748	355,196
Subsidies	18,471	20,998	22,113	49,872	57,125
Personal benefits	35,955	40,627	40,627	40,627	40,627
Employees	4	1,431	-	-	-
Suppliers	1,818	2,727	420	420	420
Depreciation and amortisation	5	-	-	-	-
Write-down and impairment of assets	989	-	-	-	-
Other	3,591	-	-	-	-
Total expenses administered on behalf of the Government	358,282	396,538	406,306	436,667	453,368

Table 3.7: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government as at 30 June

	Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	5	5	5	5	5
Receivables	370,768	391,368	391,368	391,368	391,368
Investments	183,824	183,824	183,824	183,824	183,824
Total financial assets	554,597	575,197	575,197	575,197	575,197
Non-financial assets					
Infrastructure, plant and equipment	7	7	7	7	7
Inventories	93	93	93	93	93
Total non-financial assets	100	100	100	100	100
Total assets administered on behalf of the Government	554,697	575,297	575,297	575,297	575,297
LIABILITIES					
Interest bearing liabilities					
Leases	1,224	1,224	1,224	1,224	1,224
Total interest bearing liabilities	1,224	1,224	1,224	1,224	1,224
Provisions					
Employees	45	45	45	45	45
Total provisions	45	45	45	45	45
Payables					
Suppliers	4,956	4,956	4,956	4,956	4,956
Personal benefits payable	359,183	379,783	379,783	379,783	379,783
Other payables	97	97	97	97	97
Total payables	364,236	384,836	384,836	384,836	384,836
Total liabilities administered on behalf of the Government	365,505	386,105	386,105	386,105	386,105

Table 3.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June

	Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
GST receipts	5,078	-	-	-	-
Dividends	5,250	9,440	9,440	9,440	9,440
Cash from Official Public Account					
- Appropriations	326,909	372,931	382,704	413,069	429,772
Other	9,579	324	324	324	324
Total cash received	346,816	382,695	392,468	422,833	439,536
Cash used					
Employees	-	1,431	-	-	-
Grant payments	214,089	330,756	343,152	345,758	355,208
Interest paid	43	-	-	-	-
Subsidies paid	18,466	20,998	22,113	49,872	57,125
Personal benefits	15,872	17,189	17,189	17,189	17,189
Suppliers	1,115	2,727	420	420	420
Cash to Official Public Account	13,464	9,594	9,594	9,594	9,594
GST payments	4,928	-	-	-	-
Other	86,820	-	-	-	-
Total cash used	354,797	382,695	392,468	422,833	439,536
Net cash from/ (used by) operating activities	(7,981)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant, equipment and intangibles	1	-	-	-	-
Total cash received	1	-	-	-	-
Net cash from/ (used by) investing activities	1	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account					
- Appropriations	4,467	-	-	-	-
Other	8,151	-	-	-	-
Total cash received	12,618	-	-	-	-
Cash used					
Cash to Official Public Account - Appropriations	4,910	-	-	-	-
Total cash used	4,910	-	-	-	-
Net cash from financing activities	7,708	-	-	-	-
Net increase/ (decrease) in cash held	(272)	-	-	-	-
Cash at the beginning of the reporting period	277	5	5	5	5
Cash at the end of the reporting period	5	5	5	5	5

NOTES TO THE FINANCIAL STATEMENTS

Departmental Financial Statements and Notes and Administered Items

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions that 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. Differences are:

- 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; and
- 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 accrual budgeting framework

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are budgeted for:

- Departmental price of outputs appropriations – representing the Government's purchase of outputs from the agency
- Departmental capital appropriations – for investments by the Government for either additional equity or loans in agencies
- Administered expense appropriations – for the estimated Administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states, and
- Administered capital appropriation – for increase in Administered equity through funding non-expense Administered payments.

Special appropriations fund the majority of payments from the consolidated Revenue Fund (especially those that are entitlement or involve transfers to State governments).

Administered investments in controlled entities

Each Australian Government Department is required to show an Administered investment in each *Commonwealth Authority and Company Act 1997* (CAC) entity within their portfolio. These Administered investments are valued at the Commonwealth's ownership interest in the net assets of those CAC entities, fixed at a notional acquisition date of 30 June 1997.

