

PART D

OTHER BODIES REPORTING

Centrelink

Health Insurance Commission

PART D: PORTFOLIO BODIES REPORTING

CENTRELINK

Section 1: Overview and appropriations

OVERVIEW

There has been a minor variation to the expression of Centrelink's role as reflected in its mission. It now reads as follows:

- Centrelink's mission as the face of the Australian Government is to provide easy and convenient access to high quality government and community services that improve the lives of Australian families, communities, and individuals.

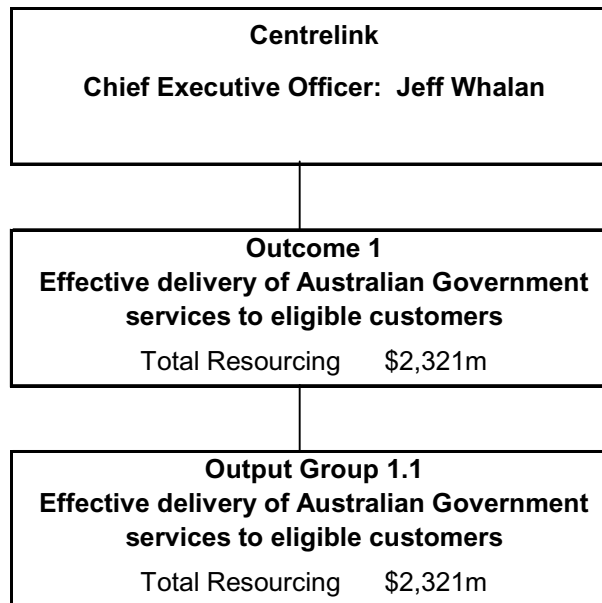
Centrelink delivers information, payments and services detailed in Business Partnership Agreements or other agreements on behalf of the following client agencies:

- Australian Government Department of Family and Community Services (FaCS);
- Australian Government Department of Employment and Workplace Relations (DEWR);
- Australian Government Department of Education, Science and Training (DEST);
- Australian Government Department of Agriculture, Fisheries and Forestry (DAFF);
- Australian Government Department of Communications, Information Technology and the Arts (DoCITA);
- Australian Government Department of Finance and Administration (Finance);
- Australian Government Department of Foreign Affairs and Trade (DFAT);
- Australian Government Department of Health and Ageing (DoHA), including the Office of Hearing Services;
- Australian Government Department of Immigration and Multicultural and Indigenous Affairs (DIMIA);
- Australian Government Department of Transport and Regional Services (DoTARS);
- Australian Government Department of Veterans' Affairs (DVA);
- Australian Government Attorney General's Department (AGD);
- Australian Taxation Office (ATO);
- Child Support Agency (CSA);

- Australian Dairy Corporation;
- Dairy Adjustment Authority;
- Australian Electoral Commission;
- New South Wales State Government; and
- all state and territory housing authorities.

Centrelink acts in partnership with other levels of government and the broader Australian community and distributes payments to Australian families, communities and individuals. These payments include income support and family assistance payments and payments under a range of rural assistance measures. The outcomes relate to government welfare priorities.

Figure 3: Outcomes and output groups for Centrelink



MEASURES — AGENCY SUMMARY

Table D.1.1.1: Summary of Measures since the 2004-05 Budget

Measure	Outcome	Output groups 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
Department of Family and Community Services														
Delayed Implementation of Social Security Agreement with Malta	1	1	194	194	194	21	21	-	-	-	-	-	-	-
Carer Allowance - revised implementation date for expanded eligibility criteria	1	1	243	243	243	-	-	-	-	-	-	-	-	-
Temporary Protection Visa - Caseload Resolution	1	1	1,378	1,378	1,378	647	647	223	223	223	193	193	193	193
Clarke Review - Defence Force Veterans Disability Pension Income Support Allowance	1	1	238	238	238	18	18	15	15	15	14	14	14	14
Grandparents who care for children - increasing child care assistance	1	1	1,255	1,255	1,255	284	284	287	287	287	291	291	291	291
Utilities Allowance for senior Australians on income support	1	1	1,282	1,282	1,282	1,129	1,129	88	88	88	88	88	88	88

Table D.1.1.1: Summary of Measures since the 2004-05 Budget (continued)

Measure	Outcome	Output groups affected	Appropriations 2004-05 (\$'000)		Appropriations 2005-06 (\$'000)		Appropriations 2006-07 (\$'000)		Appropriations 2007-08 (\$'000)	
			Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs
Senior Concession Allowance for self-funded retirees who hold a Commonwealth Seniors Health Card	1	1	743	743	594	594	695	695	796	796
Carer Payment - Increasing Opportunities to Undertake Work, Study and Training	1	1	691	691	92	92	77	77	84	84
Bali bombing - second anniversary commemorations	1	1	70	70	-	-	-	-	-	-
30 per cent child care tax rebate	1	1	1,551	1,551	1,608	1,608	402	402	406	406
More Help for Families - Departmental Expenses	1	1	86,090	86,090	30,871	30,871	28,517	28,517	27,950	27,950
Extra Assistance for Families - Family Tax Benefit B Supplement	1	1	6,457	6,457	5,229	5,229	3,210	3,210	3,242	3,242

Table D.1.1.1: Summary of Measures since the 2004-05 Budget (continued)

Measure	Outcome	Output groups 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
Department of Education, Science and Training														
Extend Youth Allowance, Austudy and Abstudy payments to new apprentices	1	1	9,859	9,859	11,760	11,760	11,783	11,783	11,783	12,752	12,752			
Assistance for Isolated Children - Increasing Distance Education Allowance and Basic Boarding Allowance	1	1	150	150	-	-	-	-	-	-	-			
Department of Agriculture, Fisheries and Forestry														
Drought assistance - Exceptional Circumstances assistance	1	1	979	979	801	801	35	35	35	-	-			
Drought assistance - interim income support	1	1	316	316	-	-	-	-	-	-	-			
Sugar Industry Reform Programme 2004 - Intergenerational Transfer	1	1	14	14	295	295	28	28	28	17	17			
Total			111,510	111,510	53,349	53,349	45,360	45,360	45,360	45,833	45,833			

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table D.1.1.2: Appropriation Bill (No. 3) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
Effective delivery of Commonwealth services to eligible customers	250	250	250	-	-
Total	250	250	250	-	-
Total departmental	250	250	250	-	-

Table D.1.1.3: Appropriation Bill (No. 4) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
Non-operating					
Equity injections	46,129	23,730	37,785	14,055	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-
Total capital	46,129	23,730	37,785	14,055	-
Centrelink	46,129	23,730	37,785	14,055	-
Total	46,129	23,730	37,785	14,055	-

Centrelink receives direct appropriations for funding relating to Compensation for Detriment caused by Defective Administration (CDDA) and equity injections. In 2004-05, Centrelink has \$37.8 million appropriated as an equity injection as reported in Table D.1.1.3. The implementation of previous budget measures will cost \$23.7 million. The additional equity injection of \$14.1 million is attributed to the following initiatives:

- More Help for Families
- Extra Assistance for Families – Family Tax Benefit B Supplement
- Extend Youth Allowance, Austudy and Abstudy payments to new apprentices,

The CDDA accounts for \$0.25 million.

SUMMARY OF STAFFING CHANGES

Table D.1.1.4: Average Staffing Level (ASL)

	2004-05 Budget	2004-05 Revised	Variation
Outcome 1			
Effective delivery of Commonwealth services to eligible customers.	23,992	23,794	-198
Total	23,992	23,794	-198

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED RECEIPTS

Revenue from other sources includes revenue from anticipated new business outside existing Business Partnership Agreements or Service Level Agreements with other client agencies.

Table D.1.1.5: Changes to Net Annotated Appropriations Receipts

	Total approp ¹ 2004-05 budget \$'000	Total approp ¹ 2004-05 revised \$'000	Receipts from independent sources budget \$'000	Receipts from independent sources revised \$'000	Variation in non-govt revenue \$'000
Outcome 1					
Effective delivery of Commonwealth services to eligible customers	23,980	38,035	2,208,847	2,320,641	111,794
Total	23,980	38,035	2,208,847	2,320,641	111,794

1 Appropriations from Acts 2 and 4 are included in total appropriation revenue. Also see Tables D.1.1.2 and D.1.1.3.

REVENUE FROM INDEPENDENT SOURCES

This table reports movements in the revenue that has not been directly appropriated to Centrelink. See also *Table D.1.2.2 Summary of 2004-05 Additional Estimates Variations*.

Table D.1.1.6: Revenue from independent sources

	Budget estimate 2004-05 \$'000	Revised estimate 2004-05 \$'000
DEPARTMENTAL REVENUE		
Departmental section 31 receipts	2,208,847	2,320,641
Total non-appropriation departmental revenue	2,208,847	2,320,641

ESTIMATED SPECIAL ACCOUNT FLOW

The revised opening balance for 2004-05 is the same as the final actual closing balance for 2003-04. This balance may have changed from that shown in the 2004-05 PBS as the actual for 2003-04 has been updated to reflect the final budget outcome for that year.

The Centrelink Special Account has been established as the appropriation mechanism for Centrelink. All cash receipts and payments (including direct Act 1 and 3 appropriations) related to the CSDA are recorded through the Centrelink Special Account, established under s20 of the *Financial Management and Accountability Act 1997*.

The Special Account was established in 1999 as the appropriation mechanism for all other receipts not directly appropriated by Parliament to the CSDA.

Details of the estimated cash transactions of this account can be found at *Table D.1.1.7 - Estimated Special Account Flows and Balances*, and *Table D.1.3.3 - Centrelink Departmental Statement of Cash Flows*.

The purpose of the Other Trust monies Special Account is for the receipt of unidentified or other public monies temporarily held on trust by the Commonwealth Service Delivery Agency. Details of the estimated flows and balances of this account can be found at *Table D.1.1.7*.

Table D.1.1.7: Estimated special account flow

	Revised Estimate - 2004-05, Heavy Figures				
	<i>Final Actual - 2003-04. Light figures</i>				
	Opening Balance	Receipts	Payments	Adjustments	Closing Balance
	2004-05	2004-05	2004-05	2004-05	2004-05
	<i>2003-04</i>	<i>2003-04</i>	<i>2003-04</i>	<i>2003-04</i>	<i>2003-04</i>
	\$'000	\$'000	\$'000	\$'000	\$'000
Centrelink Special Account - s20 FMA Act 1997 (D)	194,897	2,420,641	-2,479,733	-	135,805
	113,312	2,261,802	-2,180,217	-	194,897
Other Trust Monies - CSDA - s20 FMA Act 1997 (A)	508	900	-1,000	-	408
	668	1,109	-1,269	-	508
Total Special Accounts	195,405	2,421,541	-2,480,733	-	136,213

D = Departmental

A = Administered

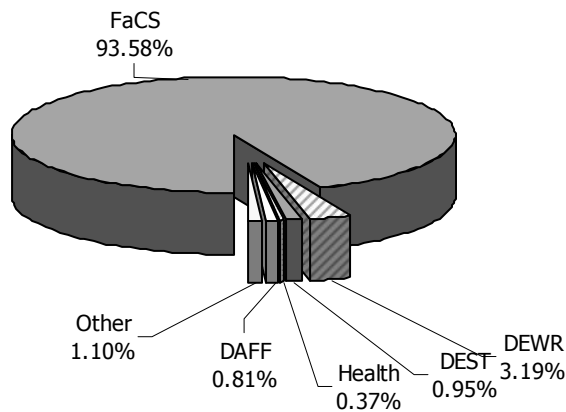
FMA Act = *Financial Management and Accountability Act, 1997*

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There have been no variations to Centrelink's outcome: Effective delivery of Australian Government services to eligible customers. Service delivery revenue amounts are reflective of Centrelink's revenue split between departments prior to the Administrative Arrangements Order (AAO). Post AAO splits are yet to be agreed between the Department of Finance and Administration and relevant Client Departments.

Figure 4: Centrelink Summary of 2004–05 Revenue¹



¹ Service delivery revenue amounts are reflective of Centrelink's revenue split between departments prior to the Administrative Arrangements Order.

Table D.1.2.1: Centrelink Total Revenue for 2005–06 to 2007–08 (estimate)

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
FaCS	2,115,504	2,075,655	2,116,031
DEWR	77,657	104,000	104,000
DEST	22,981	24,904	27,393
DoHA	11,970	10,949	11,099
DAFF	7,999	5,547	4,168
Subtotal Service Delivery¹	2,236,111	2,221,055	2,262,691
Revenue from other sources ²	23,492	22,390	22,443
Total	2,259,603	2,243,445	2,285,134

1. Service delivery revenue amounts are reflective of Centrelink's revenue split between departments prior to the Administrative Arrangements Order (AAO). Post AAO splits are yet to be agreed between the Department of Finance and Administration and our relevant Client Departments.
2. Compensation for Detriment caused by Detective Administration (CDDA) appropriation is included in revenue from other sources.

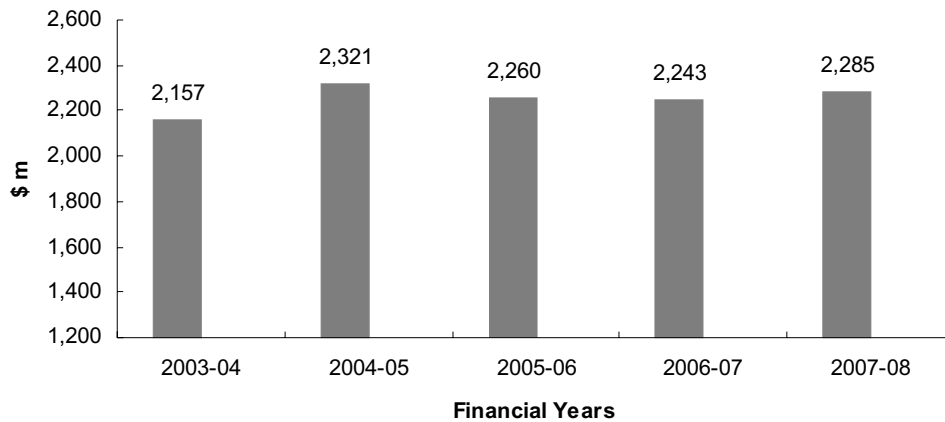
Figure 5: Trends in Centrelink Total Revenue

Table D.1.2.2: Summary of 2004–05 Additional Estimates Variations

	Actual 2003-04 \$'000	Budget Estimates 2004-05 \$'000	Revised Estimates 2004-05 \$'000	Variations \$'000
FaCS	1,963,299	2,073,675	2,171,898	98,223
DEWR	116,734	79,892	74,065	-5,827
DEST	13,379	13,443	21,957	8,514
DoHA	10,675	7,036	8,615	1,579
DAFF	22,154	17,364	18,809	1,445
Subtotal Service Delivery ¹	2,126,241	2,191,410	2,295,344	103,934
Revenue from other sources ²	30,463	17,687	25,547	7,860
Total	2,156,704	2,209,097	2,320,891	111,794

1. Service delivery revenue amounts are reflective of Centrelink's revenue split between departments prior to the Administrative Arrangements Order (AAO). Post AAO splits are yet to be agreed between the Department of Finance and Administration and our relevant Client Departments.
2. Compensation for Detriment caused by Detective Administration (CDDA) appropriation is included in revenue from other sources.

Performance Information for Outcome 1

Table D.1.2.3 below lists the performance information that Centrelink will use to assess the achievement of its Outcome during 2004–05. Achievement against planned performance will be reported in the Centrelink Annual Report.

Table D.1.2.3: Centrelink Performance Information for Outcome 1

CENTRELINK BALANCED SCORECARD	
Contribution of Strategic Goals to Output 1 - Efficient delivery of Commonwealth Services to eligible customers.	
Goal	Top Level Key Performance Indicator
Accountability to Government and client agencies	The extent to which we achieve client agency Key Performance Indicators
Business and Community	Community sector satisfaction with Centrelink
Customer	Overall customer satisfaction with the last contact with Centrelink
Developing and supporting our people to achieve business outcomes	Staff satisfaction with their work
Efficiency and effectiveness of our operations and processes	Increase in process points per operational staff member

Evaluations for Outcome 1

Evaluation is a fundamental component of Centrelink's quality improvement processes that identifies strengths, weaknesses and opportunities for improvement within the organisation. The Annual Evaluation Program is commissioned by Centrelink Executive and is developed and conducted on the basis of a risk assessment based on consultation with key stakeholders, including client agencies.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The financial statements reflect the entries to the Accrual Information Management System (AIMS) as at January 2005.

DEPARTMENTAL

Total revenue has increased in 2004-05 mainly due to the More Help For Families package of measures. Centrelink's capital budget reflects capital appropriations mainly attributable to additional capital acquisitions for the Federal Budget 2003-04 measure: Centrelink Service Delivery – Enhanced Information Technology Capability.

BUDGETED FINANCIAL STATEMENTS

Financial statements

Budgeted statement of financial performance (see table D.1.3.1)

The statement provides a picture of the expected financial results for Centrelink by identifying full accrual expenses and revenues, which highlights whether Centrelink is operating at a sustainable level.

Centrelink estimates a small operating surplus for 2004-05 and for the forward years.

Centrelink's revenue and expense estimates have increased from 2003-04 actuals and across the budget and forward years. This is due to increased services to client agencies. Expenses are estimated to increase correspondingly, to position Centrelink to deliver the services. In addition to specific service increases, Centrelink is also subject to demand driven customer workload and is pursuing strategies to forecast both workload fluctuations and associated financial issues in the forward years.

Budgeted statement of financial position (see table D.1.3.2)

The statement shows the financial position of Centrelink. It helps decision-makers to track the management of Centrelink's assets and liabilities.

Centrelink's capital acquisitions for 2004-05 are expected to be higher than the forward years. This is mainly due to the acquisitions required to support the IT Refresh initiative agreed in the 2003-04 Budget.

Budgeted statement of cash flows (see table D.1.3.3)

Budgeted cash flows, as reflected in the statement of cash flows, provides information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Positive cash positions have been forecast for 2004–05 and each of the forward years. It is anticipated that Centrelink will have a cash holding of approximately \$27.7 million as at 30 June 2005, with \$108 million cash receivable from the Official Public Account.

Capital budget statement (see table D.1.3.4)

The statement shows all planned Centrelink capital expenditure (expenditure on non-financial assets), whether funded through capital appropriations as additional equity or borrowings, or from internal sources.

Non-financial assets — summary of movement (see table D.1.3.5)

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

Table D.1.3.1: 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
REVENUE					
Revenues from ordinary activities					
Revenue from government	250	250	250	250	250
Goods and services	2,151,137	2,315,591	2,254,240	2,238,018	2,279,642
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Revenue from sale of assets	430	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net foreign exchange gains	121	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other revenues	4,766	5,050	5,113	5,177	5,242
Revenues from ordinary activities	2,156,704	2,320,891	2,259,603	2,243,445	2,285,134
EXPENSE					
Expenses from ordinary activities (Excl borrowing costs expense)					
Employees	1,411,987	1,520,376	1,477,855	1,460,003	1,489,763
Suppliers	642,647	716,543	685,617	679,187	683,757
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	79,178	83,031	95,208	103,290	110,645
Write-down of assets	16,461	600	600	600	600
Value of assets sold	170	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other expenses	-	-	-	-	-
Expenses from ordinary activities (Excl borrowing costs expense)	2,150,443	2,320,550	2,259,280	2,243,080	2,284,765
Borrowing costs expense	-	-	-	-	-
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Operating surplus or (deficit) from ordinary activities	6,261	341	323	365	369
Gain or loss on extraordinary items	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Net surplus or (deficit)	6,261	341	323	365	369

Table D.1.3.1: Budgeted departmental statement of financial performance (for the period ended 30 June) (continued)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	6,261	341	323	365	369
Net credit (debit) to asset revaluation reserve	-	-	-	-	-
Net exchange difference recognised as a direct debit (credit) to equity	-	-	-	-	-
Adjustments arising from standards recognised as direct debit (credit) to equity	-	-	-	-	-
Initial adjustments from transitional UIG consensus view recognised as direct debit (credit) to equity	-	-	-	-	-
Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity	-	-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners	6,261	341	323	365	369

Table D.1.3.2: Budgeted departmental statement of financial position

	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	26,797	27,705	27,993	23,788	25,342
Receivables	189,019	126,261	170,369	200,369	245,369
Investments accounted for under the equity method	-	-	-	-	-
Investments (section 39 FMA Act; section 18 CAC Act; section 19 CAC Act)	-	-	-	-	-
Other investments	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other financial assets	-	-	-	-	-
Total financial assets	215,816	153,966	198,362	224,157	270,711
Non-financial assets					
Land and buildings	88,636	91,030	89,435	88,314	88,328
Infrastructure, plant and equipment	65,597	116,863	139,842	164,148	138,558
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	205,023	221,984	220,192	218,635	239,415
Other non-financial assets	26,344	26,568	26,798	26,801	26,800
Total non-financial assets	385,600	456,445	476,267	497,898	493,101
Total assets	601,416	610,411	674,629	722,055	763,812
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other interest bearing liabilities	1,889	1,251	728	38	-
Total interest bearing liabilities	1,889	1,251	728	38	-
Provisions					
Employees	405,994	399,462	426,598	448,169	474,593
Capital use charge	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	405,994	399,462	426,598	448,169	474,593
Payables					
Suppliers	48,200	50,126	50,670	50,760	50,760
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	23,887	-	-	-	-
Total payables	72,087	50,126	50,670	50,760	50,760
Total liabilities	479,970	450,839	477,996	498,967	525,353

**Table D.1.3.2: Budgeted departmental statement of financial position
(continued)**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
EQUITY					
Parent entity interest					
Contributed equity	124,963	162,748	199,486	225,576	240,578
Reserves	3,154	3,154	3,154	3,154	3,154
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-6,671	-6,330	-6,007	-5,642	-5,273
Total parent entity interest	121,446	159,572	196,633	223,088	238,459
Outside equity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total outside equity interest	-	-	-	-	-
Total equity	121,446	159,572	196,633	223,088	238,459
Current assets	240,198	178,634	223,260	249,058	295,611
Non-current assets	361,218	431,777	451,369	472,997	468,201
Current liabilities	215,958	191,189	200,707	207,657	216,868
Non-current liabilities	264,012	259,650	277,289	291,310	308,485

Table D.1.3.3: 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					
Goods and services	2,148,993	2,313,129	2,210,741	2,208,721	2,237,718
Appropriations	250	250	250	250	250
Interest	-	-	-	-	-
GST - Receipts	66,000	69,477	70,034	70,473	64,561
Other	-	60,000	-	-	-
Total cash received	2,215,243	2,442,856	2,325,025	2,309,444	2,347,529
Cash used					
Employees	1,379,261	1,521,925	1,450,721	1,438,431	1,463,339
Suppliers	714,368	784,771	751,354	745,790	746,189
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	138,247	18,785	44,000	30,000	45,000
Total cash used	2,231,876	2,325,481	2,246,075	2,214,221	2,254,528
Net cash from/ (used by)					
Operating activities	-16,633	117,375	78,950	95,223	93,001
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	430	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (section 39 FMA Act; section 18 CAC Act; section 19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	430	-	-	-	-
Cash used					
Purchase of property, plant and equipment	45,496	108,028	85,867	93,734	49,780
Purchase of financial Instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (section 39 FMA Act; section 18 CAC Act; section 19 CAC Act)	-	-	-	-	-
Other	39,978	46,224	29,533	31,784	56,669
Total cash used	85,474	154,252	115,400	125,518	106,449
Net cash from/ (used by)					
investing activities	-85,044	-154,252	-115,400	-125,518	-106,449

Table D.1.3.3: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	46,129	37,785	36,738	26,090	15,002
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	46,129	37,785	36,738	26,090	15,002
Cash used					
Repayments of debt	-	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Return of contributed equity	1,114	-	-	-	-
Total cash used	1,114	-	-	-	-
Net cash from/ (used by) financing activities	45,015	37,785	36,738	26,090	15,002
Net increase or (decrease) in cash held	-56,662	908	288	-4,205	1,554
Cash at the beginning of the reporting period	83,459	26,797	27,705	27,993	23,788
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	26,797	27,705	27,993	23,788	25,342

Table D.1.3.4: Departmental capital budget statement

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Total equity injections	46,129	37,785	36,738	26,090	15,002
Total loans	-	-	-	-	-
Represented by					
Purchase of non-current assets	46,129	37,785	36,738	26,090	15,002
Other	-	-	-	-	-
Total	46,129	37,785	36,738	26,090	15,002
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	46,129	37,785	36,738	26,090	15,002
Funded internally by					
Departmental resources	40,007	116,467	78,662	99,428	91,447

Table D.1.3.5: Departmental non-financial assets — summary of movement (budget year 2004-05)

	Land	Buildings	Total land	Other	Computer	Total
	\$'000	\$'000	and buildings	infrastructure	software	
			and buildings	plant and		
			equipment			\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	1,456	87,180	88,636	65,597	205,023	359,256
Additions	-	22,169	22,169	85,859	46,224	154,252
Disposals	-	-	-	-	-	-
Net Revaluation increment / decrement	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-
Depreciation/amortisation expense	-	19,575	19,575	34,293	29,163	83,031
Write-off of assets	-	200	200	300	100	600
Reclassifications	-	-	-	-	-	-
Other	-	-	-	-	-	-
Carrying amount at the end of year	1,456	89,574	91,030	116,863	221,984	429,877
Total additions						
Self funded	-	22,169	22,169	69,439	24,859	116,467
Appropriations	-	-	-	16,420	21,365	37,785
Total	-	22,169	22,169	85,859	46,224	154,252

NOTES TO THE FINANCIAL STATEMENTS

The financial statements reflect the entries to the Accrual Information Management System (AIMS) as at January 2005.

Basis of accounting

The statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets which are at valuation.

Assets and liabilities are recognised in the Statement of Financial Position when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured.

Revenues and expenses are recognised in the Statement of Financial Performance when and only when the flow or consumption or loss of economic benefits can be reliably measured.

The continued existence of Centrelink in its present form and functions is dependent on government policy and ongoing business.