

# AUSTRALIAN AGENCY FOR INTERNATIONAL DEVELOPMENT (AUSAID)

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# **AUSTRALIAN AGENCY FOR INTERNATIONAL DEVELOPMENT (AUSAID)**

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

### **1.1 STRATEGIC DIRECTION**

An outline of AusAID's strategic direction can be found in the 2011-12 Portfolio Budget Statements. Since the release of the 2011-12 Portfolio Budget Statements, the Government has released a new aid policy statement *"An Effective Aid Program for Australia – Making a real difference – Delivering real results"* on 6 July 2011. AusAID's role and outcomes remain unchanged as a result of Additional Estimates.

Through the 2011-12 Additional Estimates, AusAID will receive an additional \$53.0 million in 2011-12 to enable the Australian Government to implement the measures detailed in Table 1.2.

### **1.2 AGENCY RESOURCE STATEMENT**

The Agency Resource Statement details the resourcing for AusAID at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2011-12 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**Table 1.1: AusAID resource statement — Additional estimates for 2011-12 as at Additional Estimates February 2012**

	Estimate as at Budget <sup>+</sup>	Proposed Additional Estimate =	Total estimate at Additional Estimates	Total available appropriation
	2011-12 \$'000	2011-12 \$'000	2011-12 \$'000	2010-11 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	-	-	-	52,214
Departmental appropriation <sup>3</sup>	278,075	400	278,475	-
s31 Relevant agency receipts <sup>4</sup>	231	-	231	61
<b>Total</b>	<b>278,306</b>	<b>400</b>	<b>278,706</b>	<b>52,275</b>
<b>Administered expenses</b>				
Outcome1 <sup>5</sup>	3,765,581	52,594	3,818,175	902,358
Outcome2 <sup>5</sup>	-	-	-	130
<b>Total</b>	<b>3,765,581</b>	<b>52,594</b>	<b>3,818,175</b>	<b>902,488</b>
<b>Total ordinary annual services</b>	<b>A 4,043,887</b>	<b>52,994</b>	<b>4,096,881</b>	<b>954,763</b>
<b>Other services<sup>6</sup></b>				
<b>Administered revenue</b>				
Outcome 1	4,538	-	4,538	-
<b>Total</b>	<b>4,538</b>	<b>-</b>	<b>4,538</b>	<b>-</b>
<b>Departmental non-operating</b>				
Equity injections	15,780	-	15,780	9,887
<b>Total</b>	<b>15,780</b>	<b>-</b>	<b>15,780</b>	<b>9,887</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	47,903	-	47,903	992,819
<b>Total</b>	<b>47,903</b>	<b>-</b>	<b>47,903</b>	<b>992,819</b>
<b>Total other services</b>	<b>B 68,221</b>	<b>-</b>	<b>68,221</b>	<b>1,002,706</b>
<b>Total available annual appropriations</b>	<b>4,112,108</b>	<b>52,994</b>	<b>4,165,102</b>	<b>1,957,469</b>
<b>Total special appropriations</b>	<b>C -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total appropriations excluding Special Accounts</b>	<b>4,112,108</b>	<b>52,994</b>	<b>4,165,102</b>	<b>1,957,469</b>

Table continued on following page.

**Table 1.1: AusAID resource statement — Additional estimates for 2011-12 as at Additional Estimates February 2012 (continued)**

	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimate	Total estimate at Additional Estimates	Total available appropriation
	2011-12 \$'000	2011-12 \$'000	2011-12 \$'000	2010-11 \$'000
<b>Special Accounts</b>				
Opening balance <sup>7</sup>	172,837	-	-	172,837
Non-appropriation receipts to Special Accounts	5,000	-	-	-
<b>Total Special Account</b> <b>D</b>	<b>177,837</b>	<b>-</b>	<b>-</b>	<b>172,837</b>
<b>Total resourcing</b>				
<b>Total net resourcing for AusAID</b>	<b>4,289,945</b>	<b>52,994</b>	<b>4,165,102</b>	<b>2,130,306</b>

1. Appropriation Bill (No.1 & 3) 2011-12
2. Estimated adjusted balance carried from previous year for annual appropriations
3. Includes an amount of \$3.748m in 2011-12 for the Departmental Capital Budget (refer to table 3.2.5 for further details)
4. Section 31 Relevant Agency receipts — estimate
5. Includes an amount of \$2.209m in 2011-12 for the Administered Capital Budget (refer to table 3.2.11 for further detail). For accounting purposes this amount has been designated as 'contributions by owners'
6. The majority of this funding relates to unused funds returned from contractors and non-government organisations and taxation paid to partner governments and returned to AusAID, which were appropriated in former years and will be returned to the Official Public Account (OPA)
7. Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies (OTM) and Services for other Government and Non-agency Bodies (SOG) accounts). For further information on special accounts see Table 3.1.2.

Note: Estimated adjusted balance carried forward from previous years for Administered Annual Appropriations and Administered Assets and Liabilities relates to amounts appropriated in a previous year for multilateral replenishments. The full amount of these replenishments are appropriated in the year the commitment is entered into, with cash payment usually made over a nine to ten year period

Reader note: All figures are GST exclusive. Reader note: All figures are GST exclusive.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2011-12 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Agency 2011-12 Measures since Budget**

	Program	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Expense measures</b>					
Official Development Assistance - Australian Civillian Corps - deployments to Afghanistan	1.3				
Administered expenses		3,594	3,842	3,567	-
<b>Total</b>		<b>3,594</b>	<b>3,842</b>	<b>3,567</b>	<b>-</b>
Official Development Assistance - Australia's Contribution to the Global Partnership for Education <sup>1</sup>	1.6				
Administered expenses		5,000	10,000	60,000	95,000
<b>Total</b>		<b>5,000</b>	<b>10,000</b>	<b>60,000</b>	<b>95,000</b>
Official Development Assistance - Australia's Contribution to the Horn of Africa Drought and Famine	1.3				
Administered		30,000	-	-	-
<b>Total</b>		<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Official Development Assistance - Commonwealth Heads of Government Meeting - Australia Africa Food Security Initiative <sup>2</sup>	1.3				
Administered		-	2,000	3,000	4,000
<b>Total</b>		<b>-</b>	<b>2,000</b>	<b>3,000</b>	<b>4,000</b>
Official Development Assistance - Commonwealth Heads of Government Meeting - Australia Mining for Development <sup>3</sup>	1.3				
Administered		10,000	16,000	29,000	32,000
Departmental		400	1,272	1,280	1,292
<b>Total</b>		<b>10,400</b>	<b>17,272</b>	<b>30,280</b>	<b>33,292</b>
Official Development Assistance - Commonwealth Heads of Government Meeting - Global Polio Eradication Initiative <sup>4</sup>	1.6				
Administered		4,000	10,000	15,000	20,000
<b>Total</b>		<b>4,000</b>	<b>10,000</b>	<b>15,000</b>	<b>20,000</b>

*Table continued on following page.*

**Table 1.2: Agency 2011-12 Measures since Budget (continued)**

	Program	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Expense measures</b>					
Official Development Assistance - Commonwealth Heads of Government Meeting - Support of Commonwealth Democracy and Development <sup>5</sup>	1.3	-	-	-	-
Administered		-	-	-	-
<b>Total</b>		-	-	-	-
Seasonal Labour Mobility Program with Pacific Island Countries and East Timor for Development Purposes <sup>6</sup>	1.1	-	-	-	-
Administered		-	-	-	-
Departmental	DS	-	-	-	-
<b>Total</b>		-	-	-	-
Reducing the cost of Government administration - one off efficiency dividend					
Departmental	DS	-	(6,791)	(6,680)	(6,830)
<b>Total</b>		-	<b>(6,791)</b>	<b>(6,680)</b>	<b>(6,830)</b>
<b>Total expense measures</b>					
Administered		52,594	41,842	110,567	151,000
Departmental		400	(5,519)	(5,400)	(5,538)
<b>Capital measures</b>					
Reducing the cost of Government administration - 20 per cent reduction in DCB					
Departmental	DS	-	(1,851)	(3,066)	(2,436)
<b>Total</b>		-	<b>(1,851)</b>	<b>(3,066)</b>	<b>(2,436)</b>
<b>Total measures</b>					
Administered		52,594	41,842	110,567	151,000
Departmental		400	(7,370)	(8,466)	(7,974)
<b>Total</b>		<b>52,994</b>	<b>34,472</b>	<b>102,101</b>	<b>143,026</b>

Prepared on a Government Financial Statistics (fiscal) basis

1. This measure includes a further \$100.0 million absorbed from within existing AusAID resources (refer to MYEFO 2011-12 for detail).
1. This measure includes a further \$1.0 million absorbed from within existing AusAID resources (refer to MYEFO 2011-12 for detail).
2. This measure includes a further \$36.0 million absorbed from within existing AusAID resources (refer to MYEFO 2011-12 for detail).
3. This measure includes a further \$1.0million absorbed from within existing AusAID resources (refer to MYEFO 2011-12 for detail).
4. This measure includes \$16.4 million absorbed from within existing AusAID (refer to MYEFO 2011-12 for detail).
5. The lead agency for the *Seasonal Labour Mobility Program with Pacific Island Countries and East Timor for Development Purposes* measure is the Department of Education, Employment and Workplace Relations. This measure includes \$0.3 million absorbed from within existing AusAID resources (Further detail of this measure will be available in the 2012-13 Budget Paper 2).

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for AusAID at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2011-12 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

**Table 1.3: Additional estimates and variations to outcomes from measures since 2011-12 Budget**

	Program impacted	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Outcome 1</b>					
<b>Increase in estimates (administered)</b>					
Official Development Assistance - Australian Civilian Corps - deployments to Afghanistan	1.3	3,594	3,842	3,567	-
Official Development Assistance - Australia's Contribution to the Global Partnership for Education	1.6	5,000	10,000	60,000	95,000
Official Development Assistance - Australia's Contribution to the Horn of Africa Drought and Famine	1.3	30,000	-	-	-
Official Development Assistance - Commonwealth Heads of Government Meeting - Australia Africa Food Security Initiative	1.3	-	2,000	3,000	4,000
Official Development Assistance - Commonwealth Heads of Government Meeting - Australia Mining for Development	1.3	10,000	16,000	29,000	32,000
Official Development Assistance - Commonwealth Heads of Government Meeting - Global Polio Eradication Initiative	1.6	4,000	10,000	15,000	20,000
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>52,594</b>	<b>41,842</b>	<b>110,567</b>	<b>151,000</b>
<b>Increase in estimates (departmental)</b>					
Official Development Assistance - Commonwealth Heads of Government Meeting - Australia Mining for Development	DS	400	1,272	1,280	1,292
<b>Decrease in estimates (departmental)</b>					
Reducing the cost of Government administration - one off efficiency dividend	DS	-	(6,791)	(6,680)	(6,830)
Reducing the cost of Government administration - 20 per cent reduction in DCB	DS	-	(1,851)	(3,066)	(2,436)
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>400</b>	<b>(7,370)</b>	<b>(8,466)</b>	<b>(7,974)</b>

**Table 1.4: Additional estimates and variations to outcomes from other variations**

	Program impacted	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Outcome 1</b>					
Increase in estimates (administered)					
Application of parameters	all	-	12,482	9,026	4,483
Net impact on estimates for Outcome 1 (administered)		-	12,482	9,026	4,483
Increase in estimates (departmental)					
Application of parameters	DS	-	179	391	139
Net impact on estimates for Outcome 1 (departmental)		-	179	391	139

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for AusAID through Appropriation Bill No. 3.

**Table 1.5: Appropriation Bill (No. 3) 2011-12**

	2010-11 Available \$'000	2011-12 Budget \$'000	2011-12 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>ADMINISTERED ITEMS</b>					
<b>Outcome 1</b>					
To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	3,663,616	3,765,581	52,594	3,818,175	-
<b>Total</b>	<b>3,663,616</b>	<b>3,765,581</b>	<b>52,594</b>	<b>3,818,175</b>	<b>-</b>
<b>DEPARTMENTAL PROGRAMS</b>					
<b>Outcome 1</b>					
To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	253,722	278,075	400	278,475	-
<b>Total</b>	<b>253,722</b>	<b>278,075</b>	<b>400</b>	<b>278,475</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>3,917,338</b>	<b>4,043,656</b>	<b>52,994</b>	<b>4,096,650</b>	<b>-</b>

**Table 1.6: Appropriation Bill (No. 4) 2011-12**

AusAID is not receiving additional funding through Appropriation Bill 4 in 2011-12.



## Section 2: Revisions to agency resources and planned performance

### 2.1 RESOURCES AND PERFORMANCE INFORMATION

#### OUTCOME 1

##### Outcome 1 strategy

AusAID's Outcome 1 strategy, key performance indicators and targets as reported in the 2011-12 *Portfolio Budget Statements* remain unchanged as a result of Additional Estimates.

**Table 2.1 Budgeted Expenses and Resources for Outcome 1**

<b>Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest</b>	2010-11 Actual expenses \$'000	2011-12 Revised estimated expenses \$'000
<b>Program 1.1: Official Development Assistance - PNG &amp; Pacific</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	903,399	935,737
Other services (Appropriation Bill No. 2)	3,813	3,893
<b>Total for Program 1.1</b>	<b>907,212</b>	<b>939,630</b>
<b>Program 1.2: Official Development Assistance - East Asia</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	803,400	943,962
<b>Total for Program 1.2</b>	<b>803,400</b>	<b>943,962</b>
<b>Program 1.3: Official Development Assistance - Africa, South and Central Asia, Middle East and Other</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	878,974	1,128,400
Special Accounts	6,178	5,000
<b>Total for Program 1.3</b>	<b>885,152</b>	<b>1,133,400</b>
<b>Program 1.4: Official Development Assistance - Emergency, Humanitarian and Refugee Program</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	299,745	324,494
<b>Total for Program 1.4</b>	<b>299,745</b>	<b>324,494</b>

*Table continued on following page.*

**Table 2.1 Budgeted Expenses and Resources for Outcome 1 (continued)**

<b>Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest</b>	2010-11 Actual expenses \$'000	2011-12 Revised estimated expenses \$'000
<b>Program 1.5: Official Development Assistance - Multilateral Replenishments</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	493,568	14,000
Other services (Appropriation Bill No. 2)	549,817	44,010
Expenses not requiring appropriation in the Budget year	-	-
<b>Total for Program 1.5</b>	<b>1,043,385</b>	<b>58,010</b>
<b>Program 1.6: Official Development Assistance - UN Commonwealth and Other International Organisations</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	250,310	296,852
<b>Total for Program 1.6</b>	<b>250,310</b>	<b>296,852</b>
<b>Program 1.7: Official Development Assistance - NGO, Volunteer and Community Programs</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	135,113	171,033
<b>Total for Program 1.7</b>	<b>135,113</b>	<b>171,033</b>
<b>Departmental Support</b>		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	246,912	284,175
Revenues from independent sources (s31)	61	231
Expenses not requiring appropriation in the Budget year	10,360	10,681
<b>Total for Departmental Support</b>	<b>257,333</b>	<b>295,087</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	2,971,148	3,814,478
Other services (Appropriation Bill No. 2)	553,630	47,903
Expenses not requiring appropriation in the Budget year	-	-
Special Accounts	6,000	5,000
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	246,912	284,175
Revenues from independent sources (s31)	61	231
Expenses not requiring appropriation in the Budget year	10,360	10,681
<b>Total expenses for Outcome 1</b>	<b>3,228,481</b>	<b>4,109,565</b>
	2010-11	2011-12
<b>Average Staffing Level (number)</b>	<b>1,775</b>	<b>1,817</b>

## OUTCOME 2

### Outcome 2 strategy

AusAID's Outcome 2 strategy, key performance indicators and targets as reported in the 2011-12 *Portfolio Budget Statements* remain unchanged as a result of Additional Estimates.

**Table 2.1 Budgeted Expenses and Resources for Outcome 2**

<b>Outcome 2: Australia's national interest advanced by implementing a partnership between Australia and Indonesia for reconstruction and development</b>	2010-11 Actual expenses \$'000	2011-12 Revised estimated expenses \$'000
<b>Program 2.1: East Asia</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	5,281	-
AIPRD grant special account <sup>1</sup>	49,457	4,141
AIPRD loans special account <sup>1</sup>	69,613	40,000
<b>Total for Program 2.1</b>	<b>124,351</b>	<b>44,141</b>
<b>Departmental Support</b>		
Departmental expenses		
Departmental item (Bill 1)	3,649	-
<b>Total for Departmental Support</b>	<b>3,649</b>	<b>-</b>
<b>Outcome 2 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	3,649	-
AIPRD grant special account <sup>1</sup>	49,457	4,141
AIPRD loans special account <sup>1</sup>	69,613	40,000
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	5,281	-
<b>Total expenses for Outcome 2</b>	<b>128,000</b>	<b>44,141</b>
	2010-11	2011-12
<b>Average Staffing Level (number)</b>	18	-

1. This reflects the amount of funding to be disbursed on a cash basis, not an expense basis.

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

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by AusAID. The corresponding table in the 2011-12 Portfolio Budget Statements is Table 3.1.2.

**Table 3.1.1: Estimates of special account flows**

		Opening balance <b>2011-12</b> 2010-11	Receipts <b>2011-12</b> 2010-11	Payments <b>2011-12</b> 2010-11	Adjustments <b>2011-12</b> 2010-11	Closing balance <b>2011-12</b> 2010-11
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Governments and Non-Agency Bodies (A)	1	-	-	-	-	-
<i>Financial Management and Accountability Act 1997 s.20</i>		6,002	11,014	14,882	2,134	-
Services for Other entities and Trust Moneys	1	2,134	5,000	5,000	-	2,134
<i>Financial Management and Accountability Act 1997 s.20</i>		-	-	-	-	-
Australia-Indonesia Partnership for Reconstruction and Development (Grants) Special Account (A)	2	4,141	-	4,141	-	-
<i>Financial Management and Accountability Act 1997 s.20</i>		7,637	6,178	9,674	-	4,141
Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account (A)	2	168,696	-	40,000	-	128,696
<i>Financial Management and Accountability Act 1997 s.20</i>		208,732	-	40,036	-	168,696
<b>Total Special Accounts</b>						
<b>2011-12 Budget estimate</b>		<b>174,971</b>	<b>5,000</b>	<b>49,141</b>	<b>-</b>	<b>130,830</b>
<i>Total Special Accounts</i>						
<i>2010-11 Actual</i>		222,371	17,192	64,592	2,134	172,837

(A) = Administered  
(D) = Departmental

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **3.2.1 Differences in agency resourcing and financial statements**

In accordance with the Government Finance Statistics provided by the Australian Bureau of Statistics, the budgeted financial statements do not recognise concessionality and the associated discounting of concessional loans. Australian Accounting Standards require concessional loans to reflect a market related rate of interest and be discounted over the loan maturity period. AusAID has two programs that are affected by this treatment:

- Asian Development Fund replenishments – investment component; and
- International Development Association replenishments – investment component.

The investment component does not impact on the fiscal or underlying cash balances, as the provision of a loan only affects the composition of the Australian Government investment in financial assets.

### **3.2.2 Analysis of budgeted financial statements**

#### **Analysis of budgeted financial statements**

These statements provide actual results for 2010-11 and the revised Budget for 2011-12 and forward years.

#### **Budgeted departmental income statement**

This statement provides a picture of the expected financial results for AusAID by identifying full accrual expenses and revenues.

Total income in 2011-12 is estimated to be \$274.7 million, an increase of \$0.4 million from the 2011-12 Budget estimate.

Total expenses in 2011-12 are estimated to be \$285.8 million.

#### **Budgeted departmental balance sheet**

This statement shows the expected financial position of AusAID. It enables decision makers to track the management of AusAID's assets and liabilities.

AusAID's most significant liability continues to be accrued employee provisions, as a result of accruing leave entitlements. In 2011-12 this is estimated at \$34.4 million.

**Budgeted departmental statement of cash flows**

This statement shows the budgeted cash flows. It 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.

**Budgeted statement of changes in equity – summary of movement**

This statement shows changes in equity resulting from the net impact of movements in accumulated results, asset revaluation, other reserves, and contributed equity.

**Schedule of budgeted income and expenses administered on behalf of government**

This schedule identifies the main revenues and expenses relating to the Australian Government's official development assistance program administered by AusAID.

Through the 2011-12 Additional Estimates, AusAID will receive additional administered appropriation of \$52.5 million for programs administered on behalf of the Government.

The expense 'Concessional loan discount' relates to the discounting of the Australia Indonesia Partnership for Reconstruction and Development (AIPRD) loans.

The expenses 'Concessional investment discount' relate to the discounting of the investment components of the replenishments for the International Development Association (IDA) and the Asian Development Fund (ADF).

**Schedule of budgeted assets and liabilities administered on behalf of Government**

This schedule shows the assets and liabilities administered on behalf of the Government.

## 3.2.2 Budgeted financial statements

**Table 3.2.1: Budgeted departmental Comprehensive Income Statement (Showing Net Cost of Services)**

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000
<b>EXPENSES</b>					
Employee benefits	133,641	166,551	165,545	164,019	168,334
Supplier expenses	106,138	108,399	99,527	96,721	98,276
Depreciation and amortisation	9,604	10,681	13,404	14,520	10,520
Finance costs	557	-	-	-	-
Write-down and impairment of assets	152	133	136	138	140
Losses from asset sales	95	-	-	-	-
Foreign exchange losses	73	-	-	-	-
<b>Total expenses</b>	<b>250,260</b>	<b>285,764</b>	<b>278,612</b>	<b>275,398</b>	<b>277,270</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	61	231	231	231	231
<b>Total own-source revenue</b>	<b>61</b>	<b>231</b>	<b>231</b>	<b>231</b>	<b>231</b>
<b>Gains</b>					
Foreign exchange gains	37	-	-	-	-
Other	898	125	129	133	139
<b>Total gains</b>	<b>935</b>	<b>125</b>	<b>129</b>	<b>133</b>	<b>139</b>
<b>Total own-source income</b>	<b>996</b>	<b>356</b>	<b>360</b>	<b>364</b>	<b>370</b>
<b>Net cost of services</b>					
Revenue from Government	251,207	274,727	264,848	260,514	266,380
<b>Surplus (Deficit)</b>	<b>1,943</b>	<b>(10,681)</b>	<b>(13,404)</b>	<b>(14,520)</b>	<b>(10,520)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>1,943</b>	<b>(10,681)</b>	<b>(13,404)</b>	<b>(14,520)</b>	<b>(10,520)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>1,943</b>	<b>(10,681)</b>	<b>(13,404)</b>	<b>(14,520)</b>	<b>(10,520)</b>
<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Total Comprehensive Income (loss) Attributable to the Australian Government</b>	1,943	(10,681)	(13,404)	(14,520)	(10,520)
plus non-appropriated expenses depreciation and amortisation expenses	9,604	10,681	13,404	14,520	10,520
<b>Total Comprehensive Income (loss) Attributable to the agency</b>	<b>11,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	583	583	583	583	583
Trade and other receivables	63,179	62,922	63,717	64,529	65,361
<b>Total financial assets</b>	<b>63,762</b>	<b>63,505</b>	<b>64,300</b>	<b>65,112</b>	<b>65,944</b>
<b>Non-financial assets</b>					
Leasehold improvements	21,843	20,432	20,294	24,802	27,799
Infrastructure, plant and equipment	17,896	29,156	24,300	16,320	11,365
Intangibles	3,736	3,623	4,623	5,743	6,823
Other	7,645	7,645	7,645	7,645	7,645
<b>Total non-financial assets</b>	<b>51,120</b>	<b>60,856</b>	<b>56,862</b>	<b>54,510</b>	<b>53,632</b>
<b>Total assets</b>	<b>114,882</b>	<b>124,361</b>	<b>121,162</b>	<b>119,622</b>	<b>119,576</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	17,554	17,552	17,554	17,554	17,554
Other	3,089	3,089	3,089	3,089	3,089
<b>Total payables</b>	<b>20,643</b>	<b>20,641</b>	<b>20,643</b>	<b>20,643</b>	<b>20,643</b>
<b>Provisions</b>					
Employee provisions	33,787	34,421	35,088	35,762	36,454
Other	5,023	5,023	5,023	5,023	5,023
<b>Total provisions</b>	<b>38,810</b>	<b>39,444</b>	<b>40,111</b>	<b>40,785</b>	<b>41,477</b>
<b>Total liabilities</b>	<b>59,453</b>	<b>60,085</b>	<b>60,754</b>	<b>61,428</b>	<b>62,120</b>
<b>Net assets</b>	<b>55,429</b>	<b>64,276</b>	<b>60,408</b>	<b>58,194</b>	<b>57,456</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	45,179	64,707	74,243	86,549	96,331
Reserves	626	626	626	626	626
Retained surplus (accumulated deficit)	9,624	(1,057)	(14,461)	(28,981)	(39,501)
<b>Total parent entity interest</b>	<b>55,429</b>	<b>64,276</b>	<b>60,408</b>	<b>58,194</b>	<b>57,456</b>
<b>Total Equity</b>	<b>55,429</b>	<b>64,276</b>	<b>60,408</b>	<b>58,194</b>	<b>57,456</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2011-12)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2011</b>					
Balance carried forward from previous period	9,624	626	-	45,179	55,429
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>9,624</b>	<b>626</b>	<b>-</b>	<b>45,179</b>	<b>55,429</b>
<b>Comprehensive income</b>					
Other comprehensive income	(10,681)	-	-	-	(10,681)
Surplus (deficit) for the period					
<b>Total comprehensive income</b>	<b>(1,057)</b>	<b>626</b>	<b>-</b>	<b>45,179</b>	<b>44,748</b>
<b>Transactions with owners</b>					
<i>Contributions by owners</i>					
Contribution/(Distribution) of Equity	-	-	-	-	-
Appropriation (equity injection)				15,780	15,780
Departmental Capital Budget (DCBs)	-	-	-	3,748	3,748
Other	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,528</b>	<b>19,528</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2012</b>					
<b>Closing balance attributable to the Australian Government</b>	<b>(1,057)</b>	<b>626</b>	<b>-</b>	<b>64,707</b>	<b>64,276</b>

Prepared on Australian Accounting Standards basis

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

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	61	231	231	300	300
Appropriations	233,592	273,387	263,284	259,754	265,688
Net GST received	3,514	-	-	-	-
<b>Total cash received</b>	<b>237,167</b>	<b>273,618</b>	<b>263,515</b>	<b>260,054</b>	<b>265,988</b>
<b>Cash used</b>					
Employees	125,701	166,460	164,886	163,345	167,642
Suppliers	106,771	107,158	98,629	96,709	98,346
<b>Total cash used</b>	<b>232,472</b>	<b>273,618</b>	<b>263,515</b>	<b>260,054</b>	<b>265,988</b>
<b>Net cash from (used by) operating activities</b>	<b>4,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of infrastructure, plant and equipment	255	-	-	-	-
Proceeds from sales of leasehold improvements	4	-	-	-	-
<b>Total cash received</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of infrastructure, plant and equipment	7,085	14,038	4,752	6,127	4,870
Purchase of leasehold improvements	5,218	9,386	3,177	4,097	3,256
Purchase of intangibles	3,740	4,771	1,615	2,082	1,655
<b>Total cash used</b>	<b>16,043</b>	<b>28,195</b>	<b>9,544</b>	<b>12,306</b>	<b>9,782</b>
<b>Net cash from (used by) investing activities</b>	<b>(15,784)</b>	<b>(28,195)</b>	<b>(9,544)</b>	<b>(12,306)</b>	<b>(9,782)</b>
<b>Cash received</b>					
Contributed equity	3,659	24,447	9,544	12,306	9,782
Departmental Capital Budget	7,427	3,748	7,404	12,266	9,742
<b>Total cash received</b>	<b>11,086</b>	<b>28,195</b>	<b>16,948</b>	<b>24,572</b>	<b>19,524</b>
<b>Net cash from (used by) financing activities</b>	<b>11,086</b>	<b>28,195</b>	<b>16,948</b>	<b>24,572</b>	<b>19,524</b>
<b>Net increase (decrease) in cash held</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	<b>586</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Capital Budget Statement — Departmental**

	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2010-11	2011-12	2012-13	2013-14	2014-15
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	7,427	3,748	7,404	12,266	9,742
Equity injections - Bill 2	12,326	15,780	2,140	40	40
<b>Total capital appropriations</b>	<b>19,753</b>	<b>19,528</b>	<b>9,544</b>	<b>12,306</b>	<b>9,782</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	19,753	19,528	9,544	12,306	9,782
<b>Total Items</b>	<b>19,753</b>	<b>19,528</b>	<b>9,544</b>	<b>12,306</b>	<b>9,782</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	12,326	15,780	2,140	40	40
Funded by capital appropriation - DCB	7,427	3,748	7,404	12,266	9,742
Funded internally from departmental resources	-	8,667	-	-	-
<b>TOTAL</b>	<b>19,753</b>	<b>28,195</b>	<b>9,544</b>	<b>12,306</b>	<b>9,782</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	19,753	28,195	9,544	12,306	9,782
<b>Total cash used to acquire assets</b>	<b>19,753</b>	<b>28,195</b>	<b>9,544</b>	<b>12,306</b>	<b>9,782</b>

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

**Table 3.2.6: Statement of Asset Movements (2011-12)**

	Buildings	Other property, plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2011</b>				
Gross book value	25,750	23,551	12,695	61,996
Accumulated depreciation/amortisation and impairment	(3,907)	(5,655)	(8,959)	(18,521)
<b>Opening net book balance</b>	<b>21,843</b>	<b>17,896</b>	<b>3,736</b>	<b>43,475</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	24,447	-	24,447
By purchase - appropriation ordinary annual services	1,141	2,077	530	3,748
<b>Total additions</b>	<b>1,141</b>	<b>26,524</b>	<b>530</b>	<b>28,195</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,552)	(7,486)	(643)	(10,681)
Other	-	(133)	-	(133)
<b>As at 30 June 2012</b>				
Gross book value	26,891	50,075	13,225	90,191
Accumulated depreciation/amortisation and impairment	(6,459)	(13,274)	(9,602)	(29,335)
<b>Closing net book balance</b>	<b>20,432</b>	<b>36,801</b>	<b>3,623</b>	<b>60,856</b>

Prepared on Australian Accounting Standards basis.

## Schedule of administered activity

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

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non - Taxation revenue</b>					
Interest	4,187	5,369	5,880	6,263	6,646
Return of prior year administered expenses	17,931	9,465	10,412	11,453	12,140
<b>Total non-taxation revenue</b>	<b>22,118</b>	<b>14,834</b>	<b>16,292</b>	<b>17,716</b>	<b>18,786</b>
<b>Total revenues administered on behalf of Government</b>	<b>22,118</b>	<b>14,834</b>	<b>16,292</b>	<b>17,716</b>	<b>18,786</b>
<b>Gains</b>					
Sale of assets	306	-	-	-	-
Other	187	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>22,611</b>	<b>14,834</b>	<b>16,292</b>	<b>17,716</b>	<b>18,786</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
International Development assistance	2,807,252	3,501,923	3,790,368	4,116,641	4,803,170
Grants	804,777	310,852	658,462	839,546	409,289
Finance costs	45,041	-	-	-	-
Concessional Loan discount	-	34,000	25,500	25,500	58,392
Concessional investment discount	-	-	224,024	275,003	-
Depreciation and amortisation	1,527	1,522	2,713	1,507	1,507
Write-down and impairment of assets	163,865	-	-	-	-
Foreign exchange losses	2,886	-	-	-	-
Other	401,593	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>4,226,941</b>	<b>3,848,297</b>	<b>4,701,067</b>	<b>5,258,197</b>	<b>5,272,358</b>

Prepared on Australian Accounting Standards basis.

**Table3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	51,038	51,038	51,038	51,038	51,038
Loans and Receivables	78,206	69,097	73,597	78,097	88,402
Investments	991,054	991,054	1,005,178	1,045,178	1,045,178
Appropriation receivable - other	-	1,765,816	1,786,317	1,975,078	1,763,264
Appropriation receivable	-	-	-	-	-
- special accounts	-	130,830	100,830	70,830	2,134
GST input credits receivable	-	13,268	13,268	13,268	13,268
Other receivables	-	428	428	428	428
<b>Total financial assets</b>	<b>1,120,298</b>	<b>3,021,531</b>	<b>3,030,656</b>	<b>3,233,917</b>	<b>2,963,712</b>
<b>Non-financial assets</b>					
Leasehold improvements	3,383	3,511	4,368	5,714	7,025
Infrastructure, plant and equipment	45	638	1,643	1,972	2,476
Intangibles	5,450	5,648	5,702	5,684	5,666
Other	700	700	700	700	700
<b>Total non-financial assets</b>	<b>9,578</b>	<b>10,497</b>	<b>12,413</b>	<b>14,070</b>	<b>15,867</b>
<b>Total assets administered on behalf of Government</b>	<b>1,129,876</b>	<b>3,032,028</b>	<b>3,043,069</b>	<b>3,247,987</b>	<b>2,979,579</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Grants	503,486	-	-	-	-
Trade creditors and contributions	1,092,252	-	-	-	-
IDA/ADF grant component	-	348,077	369,625	389,097	323,225
IDA/ADF concessional component	-	985,361	1,009,939	1,099,533	905,476
Aid program payable	-	446,684	421,072	500,779	1,294,998
Other payables	6,323	59,584	59,583	59,583	59,583
<b>Total payables</b>	<b>1,602,061</b>	<b>1,780,122</b>	<b>1,800,636</b>	<b>1,989,409</b>	<b>2,523,699</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1,602,061</b>	<b>1,780,122</b>	<b>1,800,636</b>	<b>1,989,409</b>	<b>2,523,699</b>

Prepared on Australian Accounting Standards basis.

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

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Return of prior year administered expenses	17,931	9,465	10,412	11,453	12,140
Net GST received	75,051	-	-	-	-
Other	47	-	-	-	-
<b>Total cash received</b>	<b>93,029</b>	<b>9,465</b>	<b>10,412</b>	<b>11,453</b>	<b>12,140</b>
<b>Cash used</b>					
International development assistance	2,839,465	3,530,825	3,641,245	3,839,438	4,000,651
Grant Payments	668,394	703,462	844,344	701,435	580,524
Other	0	9,465	10,412	11,453	12,140
<b>Total cash used</b>	<b>3,507,859</b>	<b>4,243,752</b>	<b>4,496,001</b>	<b>4,552,326</b>	<b>4,593,315</b>
<b>Net cash from (used by) operating activities</b>	<b>(3,414,830)</b>	<b>(4,234,287)</b>	<b>(4,485,589)</b>	<b>(4,540,873)</b>	<b>(4,581,175)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant and equipment	306	-	-	-	-
<b>Total cash received</b>	<b>306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,781	2,441	2,456	2,506	2,296
Purchase of concessional instruments	215,380	-	-	-	-
<b>Total cash used</b>	<b>217,161</b>	<b>2,441</b>	<b>2,456</b>	<b>2,506</b>	<b>2,296</b>
<b>Net cash from (used by) investing activities</b>	<b>(216,855)</b>	<b>(2,441)</b>	<b>(2,456)</b>	<b>(2,506)</b>	<b>(2,296)</b>
<b>Net increase (decrease) in cash held</b>	<b>(3,631,685)</b>	<b>(4,056,507)</b>	<b>(4,488,080)</b>	<b>(4,543,417)</b>	<b>(4,583,511)</b>
Cash and cash equivalents at beginning of reporting period	14,604	51,038	51,038	51,038	51,038
Cash from Official Public Account for:					
- Appropriations	3,485,347	3,336,765	4,447,711	4,787,098	5,486,322
- Appropriations - ACB	1,741	2,209	2,456	2,505	2,296
- Capital Appropriations	151,668	47,903	242,123	319,069	-
- Special Accounts	64,593	45,000	35,000	43,000	-
Cash to Official Public Account for:					
- Appropriations	(17,652)	-	-	-	-
- Special Accounts	(17,193)	-	-	-	-
- GST to the OPA	(73,970)	-	-	-	-
<b>Cash and cash equivalents at end of reporting period</b>	<b>51,038</b>	<b>51,038</b>	<b>51,038</b>	<b>51,038</b>	<b>51,038</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget**

	Actual 2010-11 \$'000	Revised budget 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (ACB)	1,973	2,209	2,456	2,505	2,296
Administered assets and liabilities - Bill 2	553,630	47,903	242,109	319,057	-
<b>Total capital appropriations</b>	<b>555,603</b>	<b>50,112</b>	<b>244,565</b>	<b>321,562</b>	<b>2,296</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	1,973	2,209	2,456	2,505	2,296
Other Items	553,630	47,903	242,109	319,057	-
<b>Total Items</b>	<b>555,603</b>	<b>50,112</b>	<b>244,565</b>	<b>321,562</b>	<b>2,296</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - ACB	1,973	2,209	2,456	2,505	2,296
Funded internally from departmental resources	-	232	-	-	-
<b>TOTAL</b>	<b>1,973</b>	<b>2,441</b>	<b>2,456</b>	<b>2,505</b>	<b>2,296</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,973	2,441	2,456	2,505	2,296
<b>Total cash used to acquire assets</b>	<b>1,973</b>	<b>2,441</b>	<b>2,456</b>	<b>2,505</b>	<b>2,296</b>

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.



**Table 3.2.11: Statement of Administered Asset Movements (2011-12)**

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2011</b>				
Gross book value	3,898	67	7,070	11,035
Accumulated depreciation/amortisation and impairment	(515)	(22)	(1,620)	(2,157)
<b>Opening net book balance</b>	<b>3,383</b>	<b>45</b>	<b>5,450</b>	<b>8,878</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity <sup>1</sup>	-	-	-	-
By purchase - appropriation ordinary annual services <sup>2</sup>	570	607	1,264	2,441
<b>Total additions</b>	<b>570</b>	<b>607</b>	<b>1264</b>	<b>2441</b>
<b>Other movements</b>				
Assets held for sale or in a disposal group held for sale				
Depreciation/amortisation expense	(442)	(14)	(1,066)	(1,522)
Other	-	-	-	-
<b>As at 30 June 2012</b>				
Gross book value	4,468	674	8,334	13,476
Accumulated depreciation/amortisation and impairment	(957)	(36)	(2,686)	(3,679)
<b>Closing net book balance</b>	<b>3,511</b>	<b>638</b>	<b>5,648</b>	<b>9,797</b>

<sup>1</sup> "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bills (No.2 & 4) 2011-12, including CDABs.

<sup>2</sup> "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No.1 & 3) 2011-12 for depreciation / amortisation expenses, ACBs or other operational expenses.

<sup>3</sup> Proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.

