

**PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS 2012-13**

FOREIGN AFFAIRS AND TRADE PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2012-13

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The document must be attributed as the *Portfolio Additional Estimates Statements 2012-13 – Foreign Affairs and Trade Portfolio*.

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PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Madam Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2012-13 Additional Estimates for the Foreign Affairs and Trade Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

We present these statements by virtue of our ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bob Carr'.

Bob Carr
Minister for Foreign Affairs

A handwritten signature in black ink, appearing to read 'Craig Emerson'.

Craig Emerson
Minister for Trade and Competitiveness
Minister Assisting the Prime Minister on
Asian Century Policy

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

ENQUIRIES

Should you have any enquiries regarding this publication please contact Ann Thorpe, Chief Finance Officer in the Department of Foreign Affairs and Trade on (02) 6261 1240.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Agency Resource Statement to inform Parliament of the revised estimate of the total resources available to an agency, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2012-13. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2012-13* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

Agency additional estimates statements

A statement (under the name of the agency) for each agency affected by Additional Estimates.

Section 1: Agency overview and resources

This section details the total resources available to an agency, the impact of any measures since Budget, and impact on Appropriation Bills No. 3 and No. 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of agency programs.

Section 3: Explanatory tables and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Glossary

Explains key terms relevant to the Portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

A full outline of the Foreign Affairs and Trade Portfolio Overview can be found in the *Portfolio Budget Statements 2012-13*.

The Minister for Foreign Affairs and the Minister for Trade and Competitiveness, Minister Assisting the Prime Minister on Asian Century Policy remain the two portfolio Ministers. A Parliamentary Secretary for Trade and a Parliamentary Secretary for Pacific Island Affairs, Parliamentary Secretary for Foreign Affairs continue to support the portfolio Ministers.

ADDITIONAL ESTIMATES AND VARIATIONS - PORTFOLIO LEVEL

The portfolio is seeking a net increase of \$23.0 million in Bill No. 3, Bill No. 4 and special appropriations for 2012-13.

Department of Foreign Affairs and Trade (DFAT) \$15.8 million

Departmental Items

- \$8.591m to support Australia's non-permanent membership of the United Nations Security Council for the two calendar year 2013-2014 term;
- (\$0.258m) for Fire Service Levy – reduction announced in the 2012-13 Budget;
- (\$5.091m) in Targeted savings – public service efficiencies announced during the Mid-Year Economic and Fiscal Outlook;
- \$5.101m adjustment for overseas inflation;
- (\$4.358m) adjustment for foreign exchange movements;
- (\$0.181m) adjustment for property savings;
- \$5.587m adjustment for passport funding due to higher than expected passport issues in 2011-12;
- (\$5.802m) adjustment for passport funding due to lower than expected passport issues in 2012-13;
- \$3.550m adjustment for security capital funding for Australia's civilian engagement in Afghanistan; and
- \$8.441m supplementation for fringe benefits tax changes to the living-away-from-home allowance.

Administered Items

- The Auschwitz-Birkenau Foundation measure was funded through available 2011-12 administered appropriation; and
- \$0.150m adjustment for passport refunds from *Special Appropriation FMA Act*, s.28.

Portfolio Overview

Australian Trade Commission (Austrade) \$2.8 million

Departmental Items

- \$0.500m for the Asian Century Business Engagement Plan;
- (\$0.671m) in Targeted savings – public service efficiencies announced during the Mid-Year Economic and Fiscal Outlook; and
- \$2.924m supplementation for fringe benefits tax changes to the living-away-from-home allowance.

Australian Agency for International Development (AusAID) \$4.5 million

Departmental Items

- (\$0.021m) for Fire Service Levy – reduction announced in the 2012-13 Budget;
- (\$2.097m) in Targeted savings – public service efficiencies announced during the Mid-Year Economic and Fiscal Outlook;
- \$2.226m for adjustment for parameters;
- \$3.740m supplementation for fringe benefits tax changes to the living-away-from-home allowance; and
- \$0.668m for Australia in the Asian Century – Asian Century Awards.

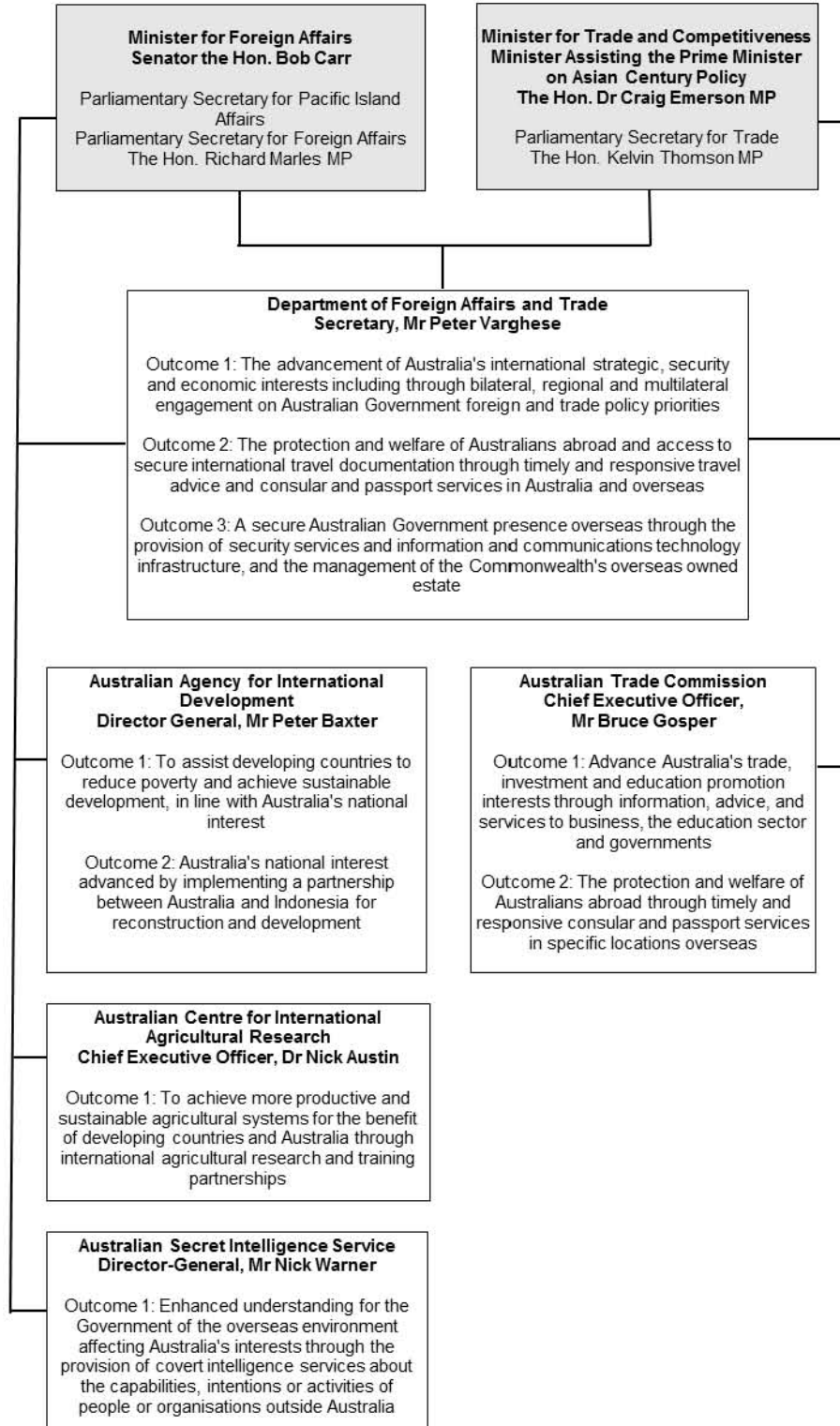
Australian Centre for International Agricultural Research (ACIAR)

There are no additional measures or variations for ACIAR.

Australian Secret Intelligence Service (ASIS)

There are no additional measures or variations for ASIS.

Figure 1: Foreign Affairs and Trade portfolio structure and outcomes



Portfolio resources

Table 1 shows for those agencies reporting in the Portfolio Additional Estimates Statements the additional resources provided to the portfolio in the 2012-13 budget year, by agency.

Table 1: Portfolio resources 2012-13

	Appropriation			Receipts	Total
	Bill No. 3 \$m	Bill No. 4 \$m	Special \$m	\$m	\$m
Department of Foreign and Trade					
Administered appropriations	-	-	0.2	-	0.2
Departmental appropriations	10.3	5.3	-	-	15.6
Total:					15.8
Australian Trade Commission					
Administered appropriations	-	-	-	-	-
Departmental appropriations	2.8	-	-	-	2.8
Total:					2.8
Australian Agency for International Development					
Administered appropriations	-	-	-	-	-
Departmental appropriations	4.5	-	-	-	4.5
Total:					4.5
Portfolio total					23.0
Less amounts transferred within portfolio					-
Resources available within portfolio:					23.0

AGENCY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF FOREIGN AFFAIRS AND TRADE (DFAT)

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

To further progress the foreign and trade policy priorities outlined in the *Portfolio Budget Statements 2012-13*, the Government has agreed to fund three additional foreign and trade policy initiatives, which will be delivered by the Department.

The Government has agreed to provide funding to support Australia's non-permanent membership of the United Nations Security Council for the two calendar year 2013-2014 term. Australia was elected as a non-permanent member of the Council on 18 October 2012 and took up its term on 1 January 2013. The funding will contribute to costs associated with additional staffing resources in New York, three of our African missions and in Canberra. Serving on the UNSC will provide Australia with an opportunity to directly influence solutions to the world's most pressing security challenges, as well as Council decisions that directly affect Australian personnel deployed under UNSC mandates.

The Government has decided to appoint a Jakarta-based Ambassador to ASEAN, announced as an outcome of the *Australia in the Asian Century* White Paper. The Government has agreed to provide funding for the operational costs associated with this position, which will commence in 2013-14. A resident Ambassador to ASEAN will enhance Australia's ability to work with ASEAN and its members on priority regional political, security and economic issues.

The Government has agreed to make a contribution to the Auschwitz-Birkenau Foundation's international fundraising efforts to assist with the preservation of the Auschwitz-Birkenau Memorial Site in Poland. The memorial is an important public awareness and education tool to avoid atrocities like the Holocaust occurring again.

As a result of the Mid-Year Economic and Fiscal Outlook review, the Department is required to implement annual, targeted savings of \$5.1 million in 2012-13 and \$5.2 million from 2013-14 onwards.

A full outline of DFAT's Strategic Direction can be found in the *Portfolio Budget Statements 2012-13*.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for the Department of Foreign Affairs and Trade at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2012-13 Budget year, including variations through Appropriation Bills No.3 and No.4, special appropriations and special accounts.

Table 1.1: DFAT resource statement — Additional estimates for 2012-13 as at Additional Estimates February 2013

	Estimate as at Budget ⁺	Proposed Additional ⁼ Estimate	Total estimate at Additional Estimates	Total available appropriation
	2012- 13 \$'000	2012- 13 \$'000	2012- 13 \$'000	2011- 12 \$'000
Ordinary annual services ¹				
Departmental appropriation				
Prior year departmental appropriation ²	322,297	-	322,297	325,579
Departmental appropriation ³	943,043	10,293	953,336	929,940
s.31 Relevant agency receipts ⁴	81,599	-	81,599	123,480
Total	1,346,939	10,293	1,357,232	1,378,999
Administered expenses				
Outcome 1	269,453	-	269,453	243,869
Outcome 2	750	-	750	248
Outcome 3	-	-	-	-
Payments to CAC Act bodies	4,926	-	4,926	4,257
Total	275,129	-	275,129	248,374
Total ordinary annual services A	1,622,068	10,293	1,632,361	1,627,373
Other services				
Departmental non- operating				
Equity injections ⁵	56,814	5,287	62,101	72,005
Total	56,814	5,287	62,101	72,005
Total other services B	56,814	5,287	62,101	72,005
Total available annual appropriations	1,678,882	15,580	1,694,462	1,699,378
Special appropriations				
Special appropriations limited by amount				
Special Appropriation FMA Act, s.28	860	150	1,010	953
Total special appropriations C	860	150	1,010	953
Total appropriations excluding Special Accounts	1,679,742	15,730	1,695,472	1,700,331

Table continued on following page.

Table 1.1: DFAT resource statement — Additional estimates for 2012-13 as at Additional Estimates February 2013 (continued)

	Estimate as at Budget ⁺	Proposed Additional ⁼ Estimate	Total estimate at Additional Estimates	Total available appropriation
	2012- 13 \$'000	2012- 13 \$'000	2012- 13 \$'000	2011- 12 \$'000
Special Accounts				
Opening balance ⁶	338,667	-	338,667	400,642
Adjustment to opening balance ⁷	-	102,672	102,672	
Appropriation receipts ⁸	59,456	348	59,804	84,592
Appropriation receipts - other agencies ⁹	27,928	(1,729)	26,199	27,289
Non- appropriation receipts to Special Accounts	7,841	(159)	7,682	7,021
Total Special Account	D 433,892	101,132	535,024	519,544
Total resourcing				
A+B+C+D	2,113,634	116,862	2,230,496	2,219,875
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	(59,456) (4,926)	(348) -	(59,804) (4,926)	(84,592) (4,257)
Total net resourcing for DFAT	2,049,252	116,514	2,165,766	2,131,026

¹ Appropriation Act (No. 1) 2012- 13 & Appropriation Bill (No. 3) 2012- 13

² Estimated adjusted balance carried from previous year for annual appropriations

³ Includes an amount of \$63.256m in 2012- 13 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'

⁴ s.31 Relevant Agency receipts - estimate

⁵ Appropriation Act (No. 2) 2012- 13 & Appropriation Bill (No. 4) 2012- 13

⁶ Estimated opening balance for special accounts (less 'Special Public Money' held in the following accounts: Other Trust Monies (OTM), Services for other Government and Non- agency Bodies (SOG), Services for Other Entities and Trust Moneys Special (SOETM), and Consular Special Services Account (CSSA)). For further information on special accounts see Table 3.1.1.

⁷ Opening balance adjustment is due to rephrasing of the capital works program and land purchase

⁸ Appropriation receipts from DFAT annual and special appropriations for 2012- 13 included above

⁹ Appropriation receipts from other agencies credited to DFAT's special accounts

Reader note: All figures are GST exclusive.

Third Party Payments from and on behalf of other agencies

	Estimate at Budget	Estimate at Additional Estimates
	2012- 13 \$'000	2012- 13 \$'000
Receipts received from other agencies for the provision of services (disclosed above within Departmental section 31)	81,599	81,599
Payments made to CAC Act bodies within the Portfolio Export Finance Insurance Corporation Appropriation Act 1	4,926	3,987

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2012-13 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Agency 2012-13 Measures since Budget

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Expense measures					
Auschwitz-Birkenau Foundation	1.3				
Administered expenses ¹		-	-	-	-
Total		-	-	-	-
United Nations Security Council Term	1.1				
Departmental expenses		6,854	11,408	7,501	-
Australia in the Asian Century - Ambassador to ASEAN	1.1				
Departmental expenses		-	2,025	1,713	1,767
Fire Service Levy – reduction	1.1, 2.1, 2.2, 3.1				
Departmental expenses ²		(258)	(269)	(282)	(282)
Targeted savings – public service efficiencies	1.1, 2.1, 2.2, 3.1				
Departmental expenses		(5,091)	(5,207)	(5,207)	(5,207)
Total		1,505	7,957	3,725	(3,722)
Total expense measures					
Administered		-	-	-	-
Departmental		1,505	7,957	3,725	(3,722)
Total		1,505	7,957	3,725	(3,722)
Capital measures					
United Nations Security Council Term	1.1				
Departmental capital		1,737	-	-	-
Total		1,737	-	-	-
Total capital measures					
Departmental		1,737	-	-	-
Total		1,737	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

¹ The Government provided \$0.5m in 2011-12 to the Auschwitz-Birkenau Foundation. This measure was funded through available 2011-12 administered appropriation.

² Fire Service Levy – reduction is a measure announced in the 2012-13 Budget but not previously reported in a portfolio statement.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for DFAT at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2012-13 Budget in Appropriation Bills No.3 and No.4. Table 1.4 details Additional Estimates or variations through other factors, such parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2012-13 Budget

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Outcome 1					
Increase in estimates (administered)					
Auschwitz-Birkenau Foundation ¹	1.3	-	-	-	-
Net impact on estimates for Outcome 1 (administered)		-	-	-	-
Increase in estimates (departmental)					
United Nations Security Council Term	1.1	6,854	11,408	7,501	-
Australia in the Asian Century - Ambassador to ASEAN	1.1	-	2,025	1,713	1,767
Decrease in estimates (departmental)					
Fire Service Levy – reduction ²	1.1	(118)	(121)	(133)	(131)
Targeted savings – public service efficiencies	1.1	(2,350)	(2,356)	(2,441)	(2,408)
Net impact on estimates for Outcome 1 (departmental)		4,386	10,956	6,640	(772)
Outcome 2					
Decrease in estimates (departmental)					
Fire Service Levy – reduction ²	2.1, 2.2	(88)	(94)	(108)	(111)
Targeted savings – public service efficiencies	2.1, 2.2	(1,724)	(1,814)	(2,011)	(2,054)
Net impact on estimates for Outcome 2 (departmental)		(1,812)	(1,908)	(2,119)	(2,165)
Outcome 3					
Decrease in estimates (departmental)					
Fire Service Levy – reduction ²	3.1	(52)	(54)	(41)	(40)
Targeted savings – public service efficiencies	3.1	(1,017)	(1,037)	(755)	(745)
Net impact on estimates for Outcome 3 (departmental)		(1,069)	(1,091)	(796)	(785)

¹ The Government provided \$0.5m in 2011-12 to the Auschwitz-Birkenau Foundation.

This measure was funded through available 2011-12 administered appropriation.

² Fire Service Levy – reduction is a measure announced in the 2012-13 Budget but not previously reported in a portfolio statement.

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

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Outcome 1					
Increase in estimates (administered)					
Adjustment for foreign exchange rebasing	1.1, 1.2	5,037	6,165	6,232	6,298
Adjustment for domestic inflation	1.1	1	-	-	-
Decrease in estimates (administered)					
Adjustment for foreign exchange rebasing	1.1	-	(3)	(2)	-
Adjustment for domestic inflation	1.3	(80)	(102)	(210)	(321)
Adjustment for EFIC National Interest Account Expenses	1.1	(939)	(718)	(483)	(425)
Adjustment for United Nations Peacekeeping Operation Contributions	1.2	(9,020)	-	-	-
Net impact on estimates for Outcome 1 (administered)		(5,001)	5,342	5,537	5,552
Increase in estimates (departmental)					
Adjustment for overseas inflation	1.1	2,789	2,768	2,996	2,996
Supplementation for fringe benefits tax changes to the living-away-from-home-allowance	1.1	7,801	28,398	70,460	74,265
Decrease in estimates (departmental)					
Adjustment for domestic inflation	1.1	-	(1,018)	(1,423)	(1,674)
Adjustment for foreign exchange rebasing	1.1	(2,383)	(2,365)	(2,559)	(2,559)
Adjustment for Property Savings	1.1	(83)	(86)	(414)	(729)
Adjustment for devolution of Chancery utilities and cleaning funding to other Government Agencies	1.1	-	(2,991)	(2,991)	(2,991)
Net impact on estimates for Outcome 1 (departmental)		8,124	24,706	66,069	69,308

Table continued on following page.

Table 1.4: Additional estimates and variations to outcomes from other variations (continued)

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Outcome 2					
Increase in estimates (departmental)					
Adjustment for overseas inflation	2.1, 2.2	1,105	1,114	1,179	1,178
Supplementation for fringe benefits tax changes to the living-away-from-home-allowance	2.1	640	2,336	6,422	6,722
Adjustment for Passport funding due to higher than expected passport issues in 2011-12	2.2	5,587	-	-	-
Decrease in estimates (departmental)					
Adjustment for domestic inflation	2.1, 2.2	-	(785)	(1,172)	(1,430)
Adjustment for foreign exchange rebasing	2.1, 2.2	(944)	(952)	(1,008)	(1,007)
Adjustment for Property Savings	2.1, 2.2	(62)	(66)	(341)	(622)
Adjustment for Passport funding due to lower than expected passport issues in 2012-13	2.2	(5,802)	(5,392)	(6,235)	(7,198)
Net impact on estimates for Outcome 2 (departmental)		524	(3,745)	(1,155)	(2,357)
Outcome 3					
Increase in estimates (departmental)					
Adjustment for overseas inflation	3.1	1,207	1,219	926	927
Decrease in estimates (departmental)					
Adjustment for domestic inflation	3.1	-	(448)	(440)	(518)
Adjustment for foreign exchange rebasing	3.1	(1,031)	(1,041)	(791)	(792)
Adjustment for Property Savings	3.1	(36)	(38)	(128)	(225)
Net impact on estimates for Outcome 3 (departmental)		140	(308)	(433)	(608)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for DFAT through Appropriation Bills No.3 and No.4.

Table 1.5: Appropriation Bill (No. 3) 2012-13

	2011-12 Available \$'000	2012-13 Budget \$'000	2012-13 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1 ¹					
The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign and trade policy priorities	248,126	274,379	274,379	-	-
Outcome 2					
The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	248	750	750	-	-
Total	248,374	275,129	275,129	-	-

Table continued on following page.

Table 1.5: Appropriation Bill (No. 3) 2012-13 (continued)

	2011-12 Available \$'000	2012-13 Budget \$'000	2012-13 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign and trade policy priorities	487,689	470,089	482,599	12,510	-
Outcome 2					
The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	271,759	297,533	296,245	-	(1,288)
Outcome 3					
A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas owned estate	170,492	175,421	174,492	-	(929)
Total	929,940	943,043	953,336	12,510	(2,217)
Total administered and departmental	1,178,314	1,218,172	1,228,465	12,510	(2,217)

¹ Only net additional appropriations are disclosed in the Appropriation Bills. The net reduction in estimates for Administered Outcome 1 disclosed in Table 1.4 (\$5.0m) is therefore not included.

Table 1.6: Appropriation Bill (No. 4) 2012-13

	2011-12 Available \$'000	2012-13 Budget \$'000	2012-13 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections ¹	72,005	56,814	62,101	5,287	-
Total non-operating					
Department of Foreign Affairs and Trade	72,005	56,814	62,101	5,287	-
Total	72,005	56,814	62,101	5,287	-

¹ Additional estimates include \$3.550m security funding for Australia's civilian engagement in Afghanistan

Section 2: Revisions to agency resources and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

OUTCOME 1: THE ADVANCEMENT OF AUSTRALIA'S INTERNATIONAL STRATEGIC, SECURITY AND ECONOMIC INTERESTS INCLUDING THROUGH BILATERAL, REGIONAL AND MULTILATERAL ENGAGEMENT ON AUSTRALIAN GOVERNMENT FOREIGN AND TRADE POLICY PRIORITIES

Outcome 1 strategy

There is no change to the Department's Outcome Strategy as expressed in the *Portfolio Budget Statements 2012-13*. Measures being funded through Additional Estimates reflect the Government's foreign, trade and security policy priorities through Australia's bilateral, regional and multilateral relationships.

The Government has agreed to provide funding to support Australia's non-permanent membership of the United Nations Security Council for the two calendar year 2013-2014 term.

The Government has agreed to provide funding for the operational costs associated with a Jakarta-based Ambassador to ASEAN.

Table 2.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign and trade policy priorities	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 1.1: Foreign Affairs and Trade Operations		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	11,424	6,525
Departmental expenses		
Departmental appropriation ^{1 & 2}	466,879	499,695
Expenses not requiring appropriation in the Budget year ^{3 & 4}	44,879	46,549
Total for Program 1.1	523,182	552,769
Program 1.2: Payments to International Organisations		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	222,861	235,975
Total for Program 1.2	222,861	235,975
Program 1.3: Public Information and Public Diplomacy		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	28,843	26,878
Expenses not requiring appropriation in the Budget year ⁵	7,365	-
Total for Program 1.3	36,208	26,878
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	263,128	269,378
Departmental expenses		
Departmental appropriation ^{1 & 2}	466,879	499,695
Expenses not requiring appropriation in the Budget year ^{3, 4 & 5}	52,244	46,549
Total expenses for Outcome 1	782,251	815,622
	2011-12	2012-13
Average Staffing Level (number) ⁶	2,145	2,116

¹ Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1 & 3)" and "Revenue from independent sources (s.31)".

² These expenses include a portion of an intra- entity amount of \$58.304 million (2011- 12: \$68.216 million) representing rent paid by DFAT to the DFAT Overseas Property Officer which is eliminated upon consolidation in the Comprehensive Income Statement (Table 3.2.1).

³ Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expense, and Audit Fees.

⁴ The Department received Debt Forgiveness appropriation of \$75.0 million in Appropriation Act (No.4) 2009- 10 for Debt- to- Health Swap with Government of Indonesia. This appropriation is to be expensed over a period of 6 years in accordance with the schedule loan repayments with EFIC.

⁵ Surplus funds from previous expositions attributed to Exposition expenses in 2011- 12.

⁶ ASL figures are estimates only. ASL allocated to Outcome 1 may also, at times, contribute to Outcome 2 and Outcome 3

Program 1.1: Foreign Affairs and Trade Operations*Program 1.1 Objective*

There is no change to the objective for Program 1.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.1 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered items					
Export Finance and Insurance Corporation (EFIC) - National Interest Account Expenses	3,272	3,987	3,399	2,786	1,891
Hosting of the 35th Antarctic Treaty Consultative Meeting	1,248	-	-	-	-
Personal Benefits - Locally Engaged Staff pension schemes	4,589	2,044	2,055	2,154	2,172
Other Administered Items	2,315	494	504	512	521
Annual departmental expenses:					
Foreign Affairs and Trade Operations	466,879	499,695	519,710	544,646	541,230
Expenses not requiring appropriation in the Budget year	36,794	38,549	38,169	38,570	38,561
Overseas development assistance - Debt-to-Health Swap with Government of Indonesia ¹	8,085	8,000	8,640	9,500	10,520
Total program expenses	523,182	552,769	572,477	598,168	594,895

¹ The Department was appropriated \$75.0m in *Appropriation Act (No.4) 2009-10* for Debt-to-Health Swap with Government of Indonesia. This appropriation is to be expensed over a period of 6 years in accordance with the schedule loan repayments with EFIC.

Program 1.1 Deliverables

Program 1.1 deliverables are affected by the Additional Estimates measure which provides for Australia's non-permanent membership of the United Nations Security Council in 2013 and 2014. In addition to the deliverables listed in the *Portfolio Budget Statements 2012-13*, we include the following deliverable:

- effective contribution to the United Nations Security Council as a non-permanent member for the two calendar year 2013-2014 term.

Program 1.1 Key Performance Indicators

There is no change to the key performance indicators for Program 1.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.2: Payments to International Organisations

Program 1.2 Objective

There is no change to the objective for Program 1.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.2 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered item					
Payments to International Organisations	222,861	235,975	246,116	248,295	250,507
Total program expenses	222,861	235,975	246,116	248,295	250,507

Program 1.2 Deliverables

There is no change to the deliverables for Program 1.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.2 Key Performance Indicators

There is no change to the key performance indicators for Program 1.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.3: Public Information Services and Public Diplomacy*Program 1.3 Objective*

There is no change to the objective for Program 1.3 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.3 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered items					
International Relations Grants Program	4,557	4,594	4,594	4,594	4,594
Australia Network	19,766	20,334	20,822	21,237	21,663
Bali Peace Park	-	450	-	-	-
Australia and New Zealand School of Government China Advance Leadership Program	3,000	-	-	-	-
Auschwitz-Birkenau Foundation	500	-	-	-	-
Special Account expenses:					
<i>Expositions Special Account</i>	1,020	1,500	-	-	-
Expenses not requiring appropriation in the Budget year ¹	7,365	-	-	-	-
Total program expenses	36,208	26,878	25,416	25,831	26,257

¹ Surplus funds from previous expositions attributed to Exposition expenses in 2011-12.

Program 1.3 Deliverables

There is no change to the deliverables for Program 1.3 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 1.3 Key Performance Indicators

There is no change to the key performance indicators for Program 1.3 as expressed in the *Portfolio Budget Statements 2012-13*.

Complete details of the Department of Foreign Affairs and Trade resources and performance information can be found in the *Portfolio Budget Statements 2012-13*.

**OUTCOME 2: THE PROTECTION AND WELFARE OF AUSTRALIANS
ABROAD AND ACCESS TO SECURE INTERNATIONAL TRAVEL
DOCUMENTATION THROUGH TIMELY AND RESPONSIVE TRAVEL ADVICE
AND CONSULAR AND PASSPORT SERVICES IN AUSTRALIA AND
OVERSEAS**

Outcome 2 Strategy

There is no change to the Department's Outcome Strategy as expressed in the *Portfolio Budget Statements 2012-13*.

Table 2.1.2 Budgeted Expenses and Resources for Outcome 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 2.1: Consular Services		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	101	200
Traveller's Emergency Loans ¹	4	-
Departmental expenses		
Departmental appropriation ^{2 & 5}	68,365	66,857
Expenses not requiring appropriation in the Budget year ³	5,322	5,513
Total for Program 2.1	73,792	72,570
Program 2.2: Passport Services		
Administered expenses		
Special Appropriations	867	1,010
Departmental expenses		
Departmental appropriation ²	182,303	223,801
Expenses not requiring appropriation in the Budget year ³	14,194	16,034
Total for Program 2.2	197,364	240,845
Outcome 2 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	105	200
Special Appropriations	867	1,010
Departmental expenses		
Departmental appropriation ²	250,668	290,658
Expenses not requiring appropriation in the Budget year ³	19,516	21,547
Total expenses for Outcome 2	271,156	313,415
	2011-12	2012-13
Average Staffing Level (number) ⁴	1,071	1,041

¹ Travellers Emergency Loans Issued are initially recorded as receivables to the Commonwealth. Program expenses relate to non-cash expenses resulting from write down and impairment of assets (i.e. impairment of Travellers' Emergency Loans Receivable).

² Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1 & 3)" and "Revenue from independent sources (s.31)".

³ Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expense and Audit Fees.

⁴ ASL figures are estimates only. ASL allocated to Outcome 1 may also, at times, contribute to Outcome 2.

⁵ These expenses include a portion of an intra-entity amount of \$58.304 million (2011-12: \$68.216 million) representing rent paid by DFAT to the DFAT Overseas Property Officer which is eliminated upon consolidation in the Comprehensive Income Statement (Table 3.2.1).

Program 2.1: Consular Services

Program 2.1 Objective

There is no change to the objective for Program 2.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 2.1 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered items					
Consular Emergency Services	101	200	200	200	200
Travellers' Emergency Loans ¹	4	-	-	-	-
Annual departmental expenses:					
Foreign Affairs and Trade Operations	68,365	66,857	69,658	75,094	75,253
Expenses not requiring appropriation in the Budget year	5,322	5,513	5,587	5,626	5,627
Total program expenses	73,792	72,570	75,445	80,920	81,080

¹ Travellers Emergency Loans Issued are initially recorded as receivables to the Commonwealth. Program expenses relate to non-cash expenses resulting from write down and impairment of assets (i.e. impairment of Travellers' Emergency Loans Receivable).

Program 2.1 Deliverables

There is no change to the deliverables for Program 2.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 2.1 Key Performance Indicators

There is no change to the key performance indicators for Program 2.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 2.2: Passport Services*Program 2.2 Objective*

There is no change to the objective for Program 2.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 2.2 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Special appropriations:					
<i>Special Appropriation FMA Act s.28</i>	867	1,010	1,010	1,010	1,010
Annual departmental expenses:					
Foreign Affairs and Trade Operations	182,303	223,801	234,603	243,153	254,082
Expenses not requiring appropriation in the Budget year	14,194	16,034	16,196	15,672	15,674
Total program expenses	197,364	240,845	251,809	259,835	270,766

Program 2.2 Deliverables

There is no change to the deliverables for Program 2.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 2.2 Key Performance Indicators

There is no change to the key performance indicators for Program 2.2 as expressed in the *Portfolio Budget Statements 2012-13*.

**OUTCOME 3: A SECURE AUSTRALIAN GOVERNMENT PRESENCE
OVERSEAS THROUGH THE PROVISION OF SECURITY SERVICES AND
INFORMATION AND COMMUNICATIONS TECHNOLOGY INFRASTRUCTURE,
AND THE MANAGEMENT OF THE COMMONWEALTH'S OVERSEAS OWNED
ESTATE**

Outcome 3 Strategy

There is no change to the Department's Outcome Strategy as expressed in the *Portfolio Budget Statements 2012-13*.

Table 2.1.3 Budgeted Expenses and Resources for Outcome 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas owned estate	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 3.1: Other (Departmental)		
Departmental expenses		
Departmental appropriation ^{1 & 4}	169,904	174,493
Expenses not requiring appropriation in the Budget year ²	13,228	9,793
Total for Program 3.1	183,132	184,286
Program 3.2: Overseas Property		
Departmental expenses		
Special Accounts	71,350	72,710
Total for Program 3.2	71,350	72,710
Outcome 3 Totals by appropriation type		
Departmental expenses		
Departmental appropriation ¹	169,904	174,493
Special Accounts	71,350	72,710
Expenses not requiring appropriation in the Budget year ²	13,228	9,793
Total expenses for Outcome 3	254,482	256,996
	2011-12	2012-13
Average Staffing Level (number) ³	670	712

¹ Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1 & 3)" and "Revenue from independent sources (s.31)".

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

³ ASL figures are estimates only. ASL allocated to Outcome 1 may also, at times, contribute to Outcome 3.

⁴ These expenses include a portion of an intra- entity amount of \$58.304 million (2011- 12: \$68.216 million) representing rent paid by DFAT to the DFAT Overseas Property Officer which is eliminated upon consolidation in the Comprehensive Income Statement (Table 3.2.1).

Program 3.1: Foreign Affairs and Trade Operations

Program 3.1 Objective

There is no change to the objective for Program 3.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 3.1 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual departmental expenses:					
Foreign Affairs and Trade Operations	169,904	174,493	175,801	119,490	119,662
Expenses not requiring appropriation in the Budget year	13,228	9,793	9,937	10,023	10,026
Total program expenses	183,132	184,286	185,738	129,513	129,688

Program 3.1 Deliverables

There is no change to the deliverables for Program 3.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 3.1 Key Performance Indicators

There is no change to the key performance indicators for Program 3.1 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 3.2: Overseas Property

Program 3.2 Objective

There is no change to the objective for Program 3.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 3.2 Expenses

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Special Account Expenses:					
Overseas Property Special Account - Finance Determination 2002-01 (D)	71,350	72,710	72,756	75,688	80,604
Total program expenses	71,350	72,710	72,756	75,688	80,604

Program 3.2 Deliverables

There is no change to the deliverables for Program 3.2 as expressed in the *Portfolio Budget Statements 2012-13*.

Program 3.2 Key Performance Indicators

There is no change to the key performance indicators for Program 3.2 as expressed in the *Portfolio Budget Statements 2012-13*.

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 DFAT. The corresponding table in the *Portfolio Budget Statements 2012-13* is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

		Opening balance 2012-13 2011-12	Receipts 2012-13 2011-12	Payments 2012-13 2011-12	Adjustments 2012-13 2011-12	Closing balance 2012-13 2011-12
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Administered Payments and Receipts for Other Entities Special Account - FMA Act 1997 s20 (A)	1	5,000	200,000	(200,000)	-	5,000
		5,000	229,209	(229,209)	-	5,000
Consular Services Special Account - FMA Act 1997 s20 (A)	2	44	100	(100)	-	44
		44	82	(82)	-	44
Expositions Special Accounts - FMA Act 1997 s20 (A)	1	748	1,500	(1,500)	-	748
		7,391	1,343	(7,986)	-	748
Services for Other Entities and Trust Moneys - Foreign Affairs and Trade Special Account (A)	1	672	2,000	(2,000)	-	672
		3,070	2,195	(4,593)	-	672
Overseas Property Special Account - DFAT - s20 FMA Act Det 2002/01 (D)	3	440,590	92,185	(168,223)	-	364,552
		393,250	117,559	(70,219)	-	440,590
Total Special Accounts						
2012-13 Budget estimate		447,054	295,785	(371,823)	-	371,016
<i>Total Special Accounts</i>						
<i>2011-12 actual</i>		408,755	350,388	(312,089)	-	447,054

(A) = Administered

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Budget Departmental Income Statement

The Department will receive additional appropriation funding of \$10.3 million (excluding equity injections) in 2012-13. Of the \$10.3 million, \$5.6 million relates to a prior year adjustment to passport funding due to a higher than expected number of passports issued in 2011-12. Funding for new measures of \$1.5 million is attributable to United Nations Security Council and savings measures for fire service levy and public service efficiencies. The remaining amount of \$3.2 million is attributable to other adjustments, primarily relating to fringe benefits tax, passports, foreign exchange and overseas inflation.

The Income Statement shows a budgeted deficit in 2012-13 of \$50.0 million, due to removal of funding for depreciation and amortisation under the Net Cash funding arrangements. Adjusting for the changed funding arrangements, the operating results attributable to Departmental is a surplus of \$19.4 million in 2012-13, all of which relates to the Overseas Property Special Account (OPSA). Surpluses are necessary in the OPSA to fund capital investment projects.

Budgeted Departmental Balance Sheet

The Department will receive an additional equity injection of \$5.3 million in 2012-13 for the United Nations Security Council and for an increase in security funding for Australia's civilian engagement in Afghanistan.

For 2012-13, the Department's non-financial asset position is budgeted to be \$2,265.7 million at year-end. The major asset component is \$1,797.3 million for Land and Buildings which includes \$1,592.8 million managed in the Overseas Property Special Account.

Schedule of budgeted income and expenses administered on behalf of government

Administered income has been budgeted at \$624.0 million in 2012-13. Total revenue is estimated to decrease by \$19.8 million since the *Portfolio Budget Statements 2012-13*. This is primarily due to an expected decrease in passport revenue (\$20.0 million) resulting from an estimated decrease in passport demand.

Total expenses administered on behalf of government are budgeted at \$278.59 million. Total estimated expenses have decreased by \$4.75 million since the *Portfolio Budget Statements 2012-13*. This is primarily owing to a net decrease of \$4.03 million in the forecast Payments to International Organisations Program resulting from an estimated decrease (\$9.02 million) in United Nations Peacekeeping Operation contributions offset by parameter adjustments for foreign exchange fluctuations (\$4.99 million).

Schedule of budgeted assets and liabilities administered on behalf of government

This statement has been revised since the publication of the *Portfolio Budget Statements 2012-13* to reflect the final actual closing balances in 2011-12. Assets mainly represent the investment in the government entity EFIC (\$418.06 million). Liabilities comprise primarily amounts relating to payables on the National Interest Account and Locally Engaged Staff Pension Schemes.

Schedule of budgeted administered cash flows

Administered cash receipts generally move in line with administered revenue with a \$19.94 million decrease forecast since the *Portfolio Budget Statements 2012-13*. Total cash payments are estimated to decrease by \$4.94 million and relate primarily to the \$4.03 million net decrease in the forecast Payments to International Organisations Program.

3.2.2 Budgeted financial statements

Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
EXPENSES					
Employee benefits	443,703	433,251	439,885	431,701	434,913
Suppliers	477,800	515,830	545,739	534,919	537,601
Grants	3,221	5,000	5,000	5,000	5,000
Depreciation and amortisation	91,588	93,414	94,593	96,491	99,941
Finance costs	2,620	-	-	-	-
Write-down and impairment of assets	1,194	-	-	-	-
Net foreign exchange losses	2,051	-	-	-	-
Losses from asset sales	6,091	6	-	-	-
Other Expenses	70	103	103	103	103
Total expenses	1,028,338	1,047,604	1,085,320	1,068,214	1,077,558
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	80,547	73,299	73,299	73,299	73,299
Operating lease rental revenue	38,352	32,345	29,668	32,478	33,939
Other revenue	9,905	8,300	8,300	8,300	8,300
Total own-source revenue	128,804	113,944	111,267	114,077	115,538
Gains					
Reversal of previous Asset write-downs and impairments	16,691	-	-	-	-
Other	6,409	411	411	411	411
Total gains	23,100	411	411	411	411
Total own-source income	151,904	114,355	111,678	114,488	115,949
Net cost of (contribution by) services	876,434	933,249	973,642	953,726	961,609
Revenue from Government	821,534	883,247	918,173	900,784	908,628
Surplus (Deficit) attributable to the Australian Government	(54,900)	(50,002)	(55,469)	(52,942)	(52,981)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	63,001	-	-	-	-
Total other comprehensive income	63,001	-	-	-	-
Total comprehensive income (loss)	8,101	(50,002)	(55,469)	(52,942)	(52,981)
Total comprehensive income (loss) attributable to the Australian Government	8,101	(50,002)	(55,469)	(52,942)	(52,981)

Table continued on following page.

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)
(continued)**

Note: Impact of Net Cash Appropriation Arrangements					
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income					
(loss) less depreciation/amortisation					
expenses previously funded through					
revenue appropriations.	77,228	19,476	14,009	16,538	16,496
plus depreciation/amortisation expenses					
previously funded through revenue					
appropriations ¹	(69,127)	(69,478)	(69,478)	(69,480)	(69,477)
Total Comprehensive Income					
(loss) - as per the Statement of					
Comprehensive Income	8,101	(50,002)	(55,469)	(52,942)	(52,981)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis

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

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2011-12	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	54,787	59,003	60,613	60,613	60,613
Trade and other receivables	943,798	831,229	660,529	545,173	459,445
Total financial assets	998,585	890,232	721,142	605,786	520,058
Non-financial assets					
Land and buildings	1,783,950	1,797,377	1,885,241	1,960,177	2,237,344
Property, plant and equipment	122,057	187,722	245,081	277,635	316,443
Intangibles	20,889	20,123	17,827	19,404	22,852
Inventories	41,976	41,976	41,976	41,976	41,976
Other non-financial assets	124,683	218,512	341,995	412,380	236,144
Total non-financial assets	2,093,555	2,265,710	2,532,120	2,711,572	2,854,759
Assets held for sale	1,599	1,599	1,599	1,599	1,599
Total assets	3,093,739	3,157,541	3,254,861	3,318,957	3,376,416
LIABILITIES					
Payables					
Suppliers	76,099	76,099	76,099	76,099	76,099
Other payables	21,123	21,123	21,123	21,123	21,123
Total payables	97,222	97,222	97,222	97,222	97,222
Provisions					
Employee provisions	146,217	146,217	146,217	146,217	146,217
Other	26,679	26,679	26,679	26,679	26,679
Total provisions	172,896	172,896	172,896	172,896	172,896
Total liabilities	270,118	270,118	270,118	270,118	270,118
Net assets	2,823,621	2,887,423	2,984,743	3,048,839	3,106,298
EQUITY					
Parent entity interest					
Contributed equity	1,841,632	1,966,989	2,130,760	2,230,892	2,300,188
Reserves	390,341	393,044	382,062	398,968	440,112
Retained surplus	591,648	527,390	471,921	418,979	365,998
Total parent entity interest	2,823,621	2,887,423	2,984,743	3,048,839	3,106,298
Total Equity	2,823,621	2,887,423	2,984,743	3,048,839	3,106,298

Prepared on Australian Accounting Standards basis

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2012-13)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	591,648	390,341	-	1,841,632	2,823,621
Adjusted opening balance	591,648	390,341	-	1,841,632	2,823,621
Comprehensive income					
Other comprehensive income	-	2,703	-	-	-
Surplus (deficit) for the period	(50,002)	-	-	-	-
Total comprehensive income	(50,002)	2,703	-	-	-
of which:					
Attributable to the Australian Government	(50,002)	2,703	-	-	-
Transactions with owners					
Distributions to owners					
Returns of capital					
Cash transfers to the OPA	(14,256)	-	-	-	-
Contributions by owners					
Equity Injection	-	-	-	62,101	-
Departmental Capital Budget (DCBs)	-	-	-	63,256	-
Sub-total transactions with owners	(14,256)	-	-	125,357	-
Estimated closing balance as at 30 June 2013	527,390	393,044	-	1,966,989	2,887,423

Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted departmental statement of cash flows (as at 30 June)

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	936,383	919,691	959,803	940,999	941,991
Sale of goods and rendering of services	143,141	107,750	104,391	107,966	106,968
Net GST received	29,895	31,375	31,375	31,375	31,375
Other	-	8,300	8,300	8,300	8,300
Total cash received	1,109,419	1,067,116	1,103,869	1,088,640	1,088,634
Cash used					
Employees	429,590	431,164	437,779	429,578	434,287
Suppliers	517,326	557,170	586,511	576,609	569,184
Section 31 receipts transferred to OPA	159,224	14,164	-	-	-
Other	3,222	5,103	5,103	5,103	5,103
Total cash used	1,109,362	1,007,601	1,029,393	1,011,290	1,008,574
Net cash from (used by) operating activities	57	59,515	74,476	77,350	80,060
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant, equipment and intangibles	1,403	98	-	-	-
Total cash received	1,403	98	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	111,287	262,464	370,499	258,611	201,984
Total cash used	111,287	262,464	370,499	258,611	201,984
Net cash from (used by) investing activities	(109,884)	(262,366)	(370,499)	(258,611)	(201,984)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	110,019	207,100	297,633	181,261	121,654
Total cash received	110,019	207,100	297,633	181,261	121,654
Cash used					
Repayments of contributed equity	1,514	92	-	-	-
Total cash used	1,514	92	-	-	-
Net cash from (used by) financing activities	108,505	207,008	297,633	181,261	121,654
Net increase (decrease) in cash held	(1,322)	4,157	1,610	-	(270)
Cash and cash equivalents at the beginning of the reporting period	58,160	54,787	58,944	60,554	60,554
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	(2,051)				
Cash and cash equivalents at the end of the reporting period	54,787	58,944	60,554	60,554	60,284

Prepared on Australian Accounting Standards basis

Table 3.2.5: Capital Budget Statement — Departmental

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	73,446	63,256	94,303	67,746	68,477
Equity injections - Act No. 2	72,005	62,101	69,468	32,386	819
Total new capital appropriations	145,451	125,357	163,771	100,132	69,296
Provided for:					
Purchase of non-financial assets	145,451	125,357	163,771	100,132	69,296
Total Items	145,451	125,357	163,771	100,132	69,296
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	74,250	72,179	103,210	66,187	34,189
Funded by capital appropriation - DCB ²	78,437	68,200	94,303	67,746	68,477
Funded internally from departmental resources ³	105,979	28,756	50,989	54,719	275,554
TOTAL AMOUNT SPENT	258,666	169,135	248,502	188,652	378,220
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	258,666	169,135	248,502	188,652	378,220
Total cash used to acquire assets	258,666	169,135	248,502	188,652	378,220

¹ Includes both current and prior Act 2 and Bills 4 appropriations and special capital appropriations

² Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

³ Includes the following sources of funding:

- current and prior year Act 1 and Bills 3 appropriations (excluding amounts from the DCB).
- donations and contributions
- gifts
- internally developed assets
- s31 relevant agency receipts (for FMA agencies only)
- proceeds from the sale of assets

Prepared on Australian Accounting Standards basis

Table 3.2.6: Statement of Asset Movements (2012-13)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2012						
Gross book value	919,972	986,375	181,737	61,369	4,466	2,153,919
Accumulated depreciation/amortisation and impairment	-	(122,397)	(59,680)	(40,480)	(2,867)	(225,424)
Opening net book balance	919,972	863,978	122,057	20,889	1,599	1,928,495
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ¹	-	64,253	100,892	3,990	-	169,135
appropriation ordinary annual services ²	-	-	-	-	-	-
Total additions	-	64,253	100,892	3,990	-	169,135
Other movements						
Depreciation/amortisation expense	-	(30,264)	(35,227)	(4,756)	-	(70,247)
Disposals ³	(98)	-	-	-	-	(98)
Other	3,143	(23,607)	-	-	-	(20,464)
Total additions	3,045	(53,871)	(35,227)	(4,756)	-	(90,809)
As at 30 June 2013						
Gross book value	923,017	1,027,021	282,629	65,359	4,466	2,302,492
Accumulated depreciation/amortisation and impairment	-	(152,661)	(94,907)	(45,236)	(2,867)	(295,671)
Closing net book balance	923,017	874,360	187,722	20,123	1,599	2,006,821

¹ "Appropriation equity" refers to equity injections appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2012-13

² "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2012-13 for depreciation / amortisation expenses, DCBs or other operational expenses.

³ Proceeds may be returned to the OPA.

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	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	5,479	2,274	2,055	2,154	2,172
Suppliers	28,968	23,108	22,336	22,759	23,194
Grants and contributions	231,011	241,219	250,910	253,089	255,301
Write-down and impairment of assets	4	-	-	-	-
Other expenses	12,242	11,987	12,039	12,286	12,411
Foreign Exchange Losses	1,846	-	-	-	-
Total expenses administered on behalf of Government	279,550	278,588	287,340	290,288	293,078
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	357,126	370,543	404,741	439,536	477,735
Interest	4,678	3,928	3,098	2,141	1,048
Dividends	30,194	226,800	24,100	16,000	16,400
Other revenue	41,414	22,737	22,828	23,519	24,711
Total non-taxation revenue	433,412	624,008	454,767	481,196	519,894
Total own-source revenues administered on behalf of Government	433,412	624,008	454,767	481,196	519,894
Gains					
Foreign Exchange	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-sourced income administered on behalf of Government	433,412	624,008	454,767	481,196	519,894
Net Cost of (contribution by) services	153,862	345,420	167,427	190,908	226,816
OTHER COMPREHENSIVE INCOME					
Actuarial gains/losses on defined benefit plans	(6,155)	-	-	-	-
Movement in carrying amount of investments	9,981	-	-	-	-
Total other comprehensive income	3,826	-	-	-	-

Prepared on Australian Accounting Standards basis

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	191	191	191	191	191
Trade and other Receivables	31,863	2,219	2,769	3,319	3,869
Investments accounted for using the equity method	418,063	418,063	418,063	418,063	418,063
Accrued Revenue	1,784	1,784	1,784	1,784	1,784
Total financial assets	451,901	422,257	422,807	423,357	423,907
Non-financial assets					
Other non-financial assets	1,650	1,650	1,650	1,650	1,650
Total non-financial assets	1,650	1,650	1,650	1,650	1,650
Total assets administered on behalf of Government	453,551	423,907	424,457	425,007	425,557
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	1,242	1,242	1,242	1,242	1,242
Other payables	19,438	13,016	13,016	13,016	13,016
Total payables	20,680	14,258	14,258	14,258	14,258
Provisions					
Employee provisions	40,272	40,272	40,272	40,272	40,272
Total provisions	40,272	40,272	40,272	40,272	40,272
Total liabilities administered on behalf of Government	60,952	54,530	54,530	54,530	54,530
Net assets/(liabilities)	392,599	369,377	369,927	370,477	371,027

Prepared on Australian Accounting Standards basis

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

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	354,398	370,543	404,741	439,536	477,735
Interest	109	116	116	116	116
Dividends	-	257,000	24,100	16,000	16,400
Net GST received	2,129	2,030	2,080	2,120	2,170
Other	23,179	21,678	20,969	22,665	24,981
Total cash received	379,815	651,367	452,006	480,437	521,402
Cash used					
Grants and contributions	218,918	241,769	251,460	253,639	255,851
Employees	890	230	-	-	-
Personal benefits	1,737	2,044	2,055	2,154	2,172
Suppliers	28,580	23,108	22,336	22,759	23,194
Net GST paid	2,302	2,030	2,080	2,120	2,170
Borrowing costs	5,765	3,127	2,342	1,566	672
Other	9,061	9,400	10,040	10,800	11,720
Total cash used	267,253	281,708	290,313	293,038	295,779
Net cash from (used by) operating activities	112,562	369,659	161,693	187,399	225,623
Net increase (decrease) in cash held					
Cash and cash equivalents at beginning of reporting period	2,528	191	191	191	191
Cash from Official Public Account for:					
- Appropriations	256,737	279,326	287,974	289,412	293,609
Cash to Official Public Account for:					
- Appropriations	(371,636)	(648,985)	(449,667)	(476,811)	(519,232)
Cash and cash equivalents at end of reporting period	191	191	191	191	191

Prepared on Australian Accounting Standards basis

Notes to the financial statements

Departmental Financial Statements and Schedule of Administered Activity

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

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

Appropriations in the accrual budgeting framework

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

- Departmental price of outputs appropriations: representing the Government's funding for outputs from agencies;
- Departmental capital appropriations: for investments by the Government for either additional equity or loans to 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 appropriations: for increases 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 driven or involve transfers to State governments).

Administered investments in controlled entities

The Department has one administered investment in the Export Finance and Insurance Corporation with an estimated asset value of \$418.1 million as at 30 June 2012.

Asset Valuation

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

AUSTRALIAN TRADE COMMISSION (AUSTRADE)

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AUSTRALIAN TRADE COMMISSION (AUSTRADE)

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The Australian Trade Commission (Austrade) is the Australian Government's international trade, education and investment promotion agency and operates as a statutory agency within the Foreign Affairs and Trade portfolio.

Austrade's outcomes are:

- to advance Australia's trade, investment and education promotion interests through information, advice and services to business, the education sector and governments, and
- the protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.

A comprehensive review of Austrade was completed in 2010 with the results announced by the Minister for Trade in May 2011. The resulting changes in Austrade's structure and operations have been progressively implemented, and 2012-13 will see the full implementation of Austrade's new operating model.

In 2012-13, Austrade's international trade activities will be clearly directed towards growth and emerging markets that offer commercial potential and provide opportunities aligned with Australian capability (including education), and where there is a clear role for government through Austrade. In established markets, Austrade will focus predominantly on opportunities for inward investment and education services. The additional budget savings to be delivered by Austrade in 2012-13, as part of whole of Government savings requirements, will be made within this overall strategic context.

Austrade will deliver practical in-market support, advice and insights to Australian businesses and institutions. These activities provide the most value in markets where language and business culture can be a barrier; where there is less openness of regulatory frameworks and transparency of business processes; where there are difficulties accessing distribution channels and commercial connections; and where the value of the 'badge of government' is highest.

Austrade's network of offices across 49 markets is now weighted towards growth and emerging markets that have high growth potential, including new Posts in Mongolia

and Colombia. Austrade's activities in these markets will have a strong focus on trade development, as well as marketing of education services.

Through its international network, Austrade will draw on its relationships and connections with international customers, investors and decision makers to identify commercial opportunities of value and relevance to Australia.

In established markets such as North America and Europe, Austrade's focus will be predominantly on inward investment and education services, with greater use of partners, referrals and online information and services to support Australia's exporters in these markets.

Austrade's support for inward investment activity will include the proactive attraction of foreign direct investment aligned to agreed government priorities, supported by the promotion in target markets of Australia's attractiveness as a destination for investment. Where international businesses have indicated an interest in Australia as a potential destination for investing, Austrade will work in partnership with state and territory governments to facilitate such investments.

Austrade will continue to promote the growth and sustainable development of Australia's international education and training services, and support the international standing of Australia's education system as world class and globally connected. Austrade will assist the sector in the repositioning of Australian education through the Future Unlimited branding.

Austrade will lead the use and activation of the Australia Unlimited nation brand on behalf of the Government. The broad objective of the Building Brand Australia Program, expressed through the brand Australia Unlimited, is to enrich Australia's global reputation by enhancing awareness of contemporary Australian credentials in business, science, education, technology, creativity and not-for-profit activity. As part of this work, Austrade will develop and promote contemporary examples of Australian capability. Throughout the fourth and final year of the current funding for the Building Brand Australia Program, Austrade will work with industry to encourage use of Australia Unlimited and support activities with the potential to showcase Australia's credentials to influential international audiences.

Within Australia, Austrade staff are in 12 locations and Austrade manages the TradeStart network of export advisers across 30 locations in metropolitan and regional Australia. TradeStart extends the international trade, investment and education services provided to Australian firms and institutions through partnering with state, territory and local governments and industry bodies in delivery of these services.

The Export Market Development Grants (EMDG) scheme, which assists small and medium-sized Australian businesses to address the challenges associated with undertaking promotion in export markets and achieve international business growth, will continue to be delivered by Austrade. The Government has announced its

Austrade Additional Estimates Statements

intention to align the scheme with the Government's emphasis on East Asian and emerging and growth markets, while returning an on-going saving to the budget of \$25 million per annum. This closer alignment involves increasing the number of grants available in East Asian and emerging and growth markets to eight and reducing the number of grants available in certain developed markets to five.

Austrade will administer the Asian Century Business Engagement (ACBE) plan which is a new program that will run from 1 July 2013. The plan has been established to assist member-based business organisations strengthen linkages between Australia and Asia and harness commercial opportunities in Asia for small to medium sized Australian businesses.

Draft guidelines were announced in December 2012. The final guidelines will be released at the same time as applications open for the ACBE plan in late February 2013.

Austrade will support Australians in specific locations overseas through the delivery of timely consular and passport services.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for Austrade at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2012-13 Budget year, including variations through Appropriation Bills No.3 and No.4, special appropriations and special accounts.

Table 1.1: Austrade resource statement — Additional estimates for 2012-13 as at Additional Estimates February 2013

	Estimate as at Budget +	Proposed Additional Estimate =	Total estimate Additional Estimates	Total available appropriation
	2012-13 \$'000	2012-13 \$'000	2012-13 \$'000	2011-12 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	38,618	-	38,618	41,826
Departmental appropriation ³	176,537	2,755	179,292	183,048
s31 Relevant agency receipts ⁴	23,842	-	23,842	23,842
Total	38,618	2,755	241,752	248,716
Administered expenses				
Outcome 1	150,400	-	150,400	150,400
Total	150,400	-	150,400	150,400
Total ordinary annual services	A 189,018	2,755	392,152	399,116
Other services				
Departmental non-operating				
Equity injections	5,563	-	5,563	5,990
Total	5,563	-	5,563	5,990
Total other services	B 5,563	-	5,563	5,990
Total available annual appropriations	194,581	2,755	397,715	405,106
Total net resourcing for Austrade	194,581	2,755	397,715	405,106

1. Appropriation Act (No.1) 2012-13 & Appropriation Bill (No.3) 2012-13

2. Estimated adjusted balance carried from previous year for annual appropriations

3. Includes an amount of \$18.492m in 2012-13 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'

4. Section 31 Relevant Agency receipts — estimate

Reader note: All figures are GST exclusive.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2012-13 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Agency 2012-13 Measures since Budget

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Expense measures					
Fire Service Levy - reduction	1.1				
Departmental expenses		(15)	(16)	(16)	(16)
Continuation of existing savings	1.1,2.1				
Departmental expenses		-	-	(2,200)	(2,200)
Australia in the Asian Century	1.3				
Administered expenses		-	1,500	1,500	1,500
Departmental expenses		500	400	300	300
Targeted savings - public service efficiencies	1.1,2.1				
Departmental expenses		(671)	(622)	(622)	(622)
Export Market Development Grants - retargeting	1.2				
Administered expenses		(25,000)	(25,000)	(25,000)	(25,000)
Total		(25,186)	(23,738)	(26,038)	(26,038)
Total expense measures					
Administered		(25,000)	(23,500)	(23,500)	(23,500)
Departmental		(186)	(238)	(2,538)	(2,538)
Total		(25,186)	(23,738)	(26,038)	(26,038)

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Austrade at Additional Estimates, by Outcome. Table 1.3 details Additional Estimates or variations through other factors, such parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from other variations

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Outcome 1					
Increase in estimates (departmental)					
Change in Foreign Exchange	1.1, 2.1	17	17	17	17
Change in Price and Wage Indices	1.1, 2.1	-	27	25	84
Transfer of utilities responsibility from DFAT	1.1, 2.1	-	345	345	345
Supplementation for fringe benefits tax changes to the living-away- from-home-allow ance	1.1, 2.1	2,924	3,840	5,224	6,341
Net impact on estimates for Outcome 1 (departmental)		2,941	4,229	5,611	6,787

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for Austrade through Appropriation Bills No.3 and No.4.

Table 1.4: Appropriation Bill (No. 3) 2012-13

	2011-12 Available \$'000	2012-13 Budget \$'000	2012-13 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Advance Australia's trade, investment and education promotion interests through information, advice and services to business, the education sector and governments	-	150,400	150,400	-	-
Total	-	150,400	150,400	-	-
DEPARTMENTAL PROGRAMS					
Outcome 1					
Advance Australia's trade, investment and education promotion interests through information, advice and services to business, the education sector and governments	171,273	169,669	172,424	2,755	-
Total	171,273	169,669	172,424	2,755	-
Total administered and departmental	171,273	320,069	322,824	2,755	-

Section 2: Revisions to Outcomes and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There is no change to Austrade's Outcome strategy as expressed in the *Portfolio Budget Statements 2012-13*.

OUTCOME 1: ADVANCE AUSTRALIA'S TRADE, INVESTMENT AND EDUCATION PROMOTION INTERESTS THROUGH INFORMATION, ADVICE AND SERVICES TO BUSINESS, THE EDUCATION SECTOR AND GOVERNMENTS

Outcome 1 strategy

There is no change to Austrade's Outcome strategy as expressed in the *Portfolio Budget Statements 2012-13*.

Table 2.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: Advance Australia's trade, investment and education promotion interests through information, advice and services to business, the education sector and governments	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 1.1: Trade, education and investment		
Departmental expenses		
Departmental appropriation ¹	171,273	172,424
Expenses not requiring appropriation in the Budget year ²	17,742	18,520
Total for Program 1.1	189,015	190,944
Program 1.2: Export Market Development Grants Scheme		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	135,068	125,400
Total for Program 1.2	135,068	125,400
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	135,068	125,400
Departmental expenses		
Departmental appropriation ¹	171,273	172,424
Expenses not requiring appropriation in the Budget year ²	17,742	18,520
Total expenses for Outcome 1	324,083	316,344
	2011-12 933	2012-13 932

Average Staffing Level (number)

1. Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)" and "Revenue from independent sources (s31)".
2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expense and Audit Fees.

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

Program Expenses 1.1

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual departmental expenses:					
Departmental item	171,273	172,424	170,268	172,961	173,414
Expenses not requiring appropriation in the Budget year ¹	17,742	18,520	18,944	18,050	17,328
Total program expenses	189,015	190,944	189,212	191,011	190,742

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

Program Expenses 1.2

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered item	135,068	125,400	125,400	125,400	125,400
Total program expenses	135,068	125,400	125,400	125,400	125,400

Program 1.3: Trade development schemes – Asian Century Business Engagement Plan (ACBE Plan)

Program Objective 1.3

Provide member based business organisations with support to develop new initiatives to strengthen business linkages between Australia and Asia and harness commercial opportunities in Asia for small to medium sized Australian businesses.

Program Expenses 1.3

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
Annual administered expenses:					
Administered item	-	-	1,500	1,500	1,500
Total program expenses	-	-	1,500	1,500	1,500

Program 1.3 Deliverables

Administration of the Asian Century Business Engagement Plan, providing partial reimbursement for expenditure on eligible business engagement activities.

The scheme will commence receiving applications in February 2013.

OUTCOME 2: THE PROTECTION AND WELFARE OF AUSTRALIANS ABROAD THROUGH TIMELY AND RESPONSIVE CONSULAR AND PASSPORT SERVICES IN SPECIFIC LOCATIONS OVERSEAS

Outcome 2 strategy

There is no change to Austrade's Outcome strategy as expressed in the *Portfolio Budget Statements 2012-13*.

Table 2.1 Budgeted Expenses and Resources for Outcome 2

Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 2.1: Consular and passport services		
Departmental expenses		
Departmental appropriation ¹	12,882	12,218
Total for Program 2.1	12,882	12,218
Outcome 2 Totals by appropriation type		
Departmental expenses		
Departmental appropriation ¹	12,882	12,218
Total expenses for Outcome 2	12,882	12,218
	2011-12	2012-13
Average Staffing Level (number)	47	43

1. Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)" and "Revenue from independent sources (s31)".

Program Expenses 2.1

	2011-12 Actual \$'000	2012-13 Revised budget \$'000	2013-14 Forw ard year 1 \$'000	2014-15 Forw ard year 2 \$'000	2015-16 Forw ard year 3 \$'000
Annual departmental expenses:					
Departmental item	12,882	12,218	12,041	12,209	12,211
Total program expenses	12,882	12,218	12,041	12,209	12,211

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 Austrade. The corresponding table in the 2012-13 PB Statements is Table 3.1.2.

Table 3.1.1: Estimates of Special Account flows

		Opening balance 2012-13 2011-12	Receipts 2012-13 2011-12	Payments 2012-13 2011-12	Adjustments 2012-13 2011-12	Closing balance 2012-13 2011-12
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Admin Payments and Receipts for Other Entities Special Account (A)	1	100 100	9,200 9,200	(9,200) (9,200)	- -	100 100
Total Special Accounts						
2012-13 Budget estimate		100	9,200	(9,200)	-	100
<i>Total Special Accounts</i> <i>2011-12 actual</i>		100	9,200	(9,200)	-	100

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

An analysis of Austrade's budgeted financial statements, as reflected in the departmental financial statements and administered schedules, is provided below.

Departmental financial statements

The Departmental financial statements represent the assets, liabilities, revenues and expenses which are controlled by Austrade. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by Austrade in undertaking its operations.

Budgeted departmental comprehensive income statement

This statement provides actual financial results for 2011-12 and the estimated revenue and expenses for 2012-13 and forward years.

Total income in 2012-13 is estimated to be \$184.8 million, which represents an increase of \$2.8 million from Budget. The increase is due to:

- supplementation for fringe benefits tax changes to the living-away-from-home-allowance – an increase of \$2.9 million.
- Australia in Asian Century – an increase of \$0.5 million.
- changes in foreign exchange and price and wages indices – a net increase of \$0.1 million;
- targeted savings – public service efficiencies – a decrease of \$0.7 million

Austrade is receiving funding of \$18.5 million to fund the Departmental Capital Budget which is treated as an equity injection.

Budgeted departmental balance sheet

This statement discloses the estimated end of year financial position for Austrade. Austrade's budgeted net asset position at the end of 2012-13 of \$52.3 million represents an increase of \$0.2 million from the 2011-12 estimated actual in table 3.2.2 due to the variation between capital program funding (\$18.5 million) and estimated depreciation expense (\$18.4 million).

Departmental statement of changes in equity — summary of movement

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

Total equity at the end of 2012-13 is estimated to be \$44.2 million, an increase of \$0.1 million due to the variation between capital funding (\$18.5 million) and depreciation expense (\$18.4 million).

Budgeted departmental statement of cash flows

This statement shows the extent and nature of cash flows as a result of Austrade's operating, investing and financing activities. Austrade's cash balance at the end of 2012-13 is estimated to be \$5.5 million.

Departmental capital budget statement

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, additional equity, borrowings, or funds from internal sources.

Departmental statement of asset movements

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity

Details of transactions administered by Austrade on behalf of the Government are shown in the following schedules to the financial statements.

Schedule of budgeted income and expenses administered on behalf of Government

This schedule discloses revenue and expenses administered on behalf of the Government.

Administered expenses of \$125.4 million for 2012-13 relate to the EMDG scheme. This is comprised of \$119.1 million in grant expenditure and \$6.3 million in expenditure for the costs of administering the EMDG scheme on behalf of the Government.

Schedule of budgeted assets and liabilities administered on behalf of Government

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

Total administered assets and liabilities for 2012-13 are estimated at \$0.1 million and \$11.0 million respectively.

Schedule of budgeted administered cash flows

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the EMDG scheme.

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

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
EXPENSES					
Employee benefits	108,929	100,789	97,520	100,807	98,138
Suppliers	75,101	84,011	84,947	84,521	87,487
Depreciation and amortisation	17,582	18,362	18,786	17,892	17,328
Write-down and impairment of assets	13	-	-	-	-
Other expenditure	272	-	-	-	-
Total expenses	201,897	203,162	201,253	203,220	202,953
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	17,331	21,592	21,592	21,592	21,750
Rental income	103	500	500	500	500
Other	2,439	1,500	1,500	1,500	1,500
Total own-source revenue	19,873	23,592	23,592	23,592	23,750
Gains					
Sale of assets	-	250	250	250	250
Other	160	158	158	158	-
Total gains	160	408	408	408	250
Total own-source income	20,033	24,000	24,000	24,000	24,000
Net cost of (contribution by) services	181,864	179,162	177,253	179,220	178,953
Revenue from Government	167,216	160,800	158,467	161,328	161,625
Surplus (Deficit) attributable to the Australian Government	(14,648)	(18,362)	(18,786)	(17,892)	(17,328)
Total comprehensive income (loss)	(14,648)	(18,362)	(18,786)	(17,892)	(17,328)
Total comprehensive income (loss) attributable to the Australian Government	(14,648)	(18,362)	(18,786)	(17,892)	(17,328)
Note: Impact of Net Cash Appropriation Arrangements					
	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Total Comprehensive Income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations.	(14,648)	(18,362)	(18,786)	(17,892)	(17,328)
plus depreciation/amortisation expenses previously funded through revenue appropriations ¹	-	-	-	-	-
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(14,648)	(18,362)	(18,786)	(17,892)	(17,328)

1. From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through

Austrade Additional Estimates Statements

Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.
Prepared on Australian Accounting Standards basis.

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

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,610	5,500	5,500	5,500	5,500
Trade and other receivables	53,795	53,405	54,905	54,905	54,905
Total financial assets	57,405	58,905	60,405	60,405	60,405
Non-financial assets					
Land and buildings	10,208	12,254	11,798	10,364	10,391
Property, plant and equipment	18,212	14,976	10,392	9,206	5,777
Intangibles	15,712	17,032	14,521	13,850	14,638
Other non-financial assets	2,777	2,777	2,777	2,777	2,777
Total non-financial assets	46,909	47,039	39,488	36,197	33,583
Total assets	104,314	105,944	99,893	96,602	93,988
LIABILITIES					
Payables					
Suppliers	9,451	9,451	9,451	9,451	9,451
Other payables	4,202	4,202	4,202	4,202	4,202
Total payables	13,653	13,653	13,653	13,653	13,653
Provisions					
Employee provisions	30,943	32,443	33,943	33,943	33,943
Other provisions	4,593	4,593	4,593	4,593	4,593
Total provisions	35,536	37,036	38,536	38,536	38,536
Total liabilities	49,189	50,689	52,189	52,189	52,189
Net assets	55,125	55,255	47,704	44,413	41,799
EQUITY*					
Attributed to Non-Controlling Interest					
Contributed equity	44,080	62,572	73,807	88,408	103,122
Reserves	57,814	57,814	57,814	57,814	57,814
Retained surplus (accumulated deficit)	(46,769)	(65,131)	(83,917)	(101,809)	(119,137)
Total Equity	55,125	55,255	47,704	44,413	41,799

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2012-13)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	(46,769)	19,089	38,725	44,080	55,125
Adjusted opening balance	(46,769)	19,089	38,725	44,080	55,125
Surplus (deficit) for the period	(18,362)	-	-	-	(18,362)
Total comprehensive income	(65,131)	19,089	38,725	44,080	36,763
Transactions with owners					
Departmental Capital Budget (DCBs)	-	-	-	18,492	18,492
Sub-total transactions with owners	-	-	-	18,492	18,492
Estimated closing balance as at 30 June 2013	(65,131)	19,089	38,725	62,572	55,255
Closing balance attributable to the Australian Government	(65,131)	19,089	38,725	62,572	55,255

Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted departmental statement of cash flows (as at 30 June)

	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	161,477	161,190	156,967	161,328	161,625
Sale of goods and rendering of services	17,866	22,092	22,092	22,092	22,250
Net GST received	4,115	5,714	5,714	5,714	5,714
Other	2,542	1,500	1,500	1,500	1,500
Total cash received	186,000	190,496	186,273	190,634	191,089
Cash used					
Employees	111,259	99,289	96,020	100,807	98,138
Suppliers	75,870	83,853	84,789	84,363	87,487
Net GST paid	-	5,714	5,714	5,714	5,714
Total cash used	187,129	188,856	186,523	190,884	191,339
Net cash from (used by) operating activities	(1,129)	1,640	(250)	(250)	(250)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	475	250	250	250	250
Total cash received	475	250	250	250	250
Cash used					
Purchase of property, plant and equipment	15,668	18,492	11,235	14,601	14,714
Total cash used	15,668	18,492	11,235	14,601	14,714
Net cash from (used by) investing activities	(15,193)	(18,242)	(10,985)	(14,351)	(14,464)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	14,752	18,492	11,235	14,601	14,714
Total cash received	14,752	18,492	11,235	14,601	14,714
Net cash from (used by) financing activities	14,752	18,492	11,235	14,601	14,714
Net increase (decrease) in cash held	(1,570)	1,890	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,180	3,610	5,500	5,500	5,500
Cash and cash equivalents at the end of the reporting period	3,610	5,500	5,500	5,500	5,500

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
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	15,350	18,492	11,235	14,601	14,714
Total new capital appropriations	15,350	18,492	11,235	14,601	14,714
Provided for:					
Purchase of non-financial assets	15,350	18,492	11,235	14,601	14,714
Total Items	15,350	18,492	11,235	14,601	14,714
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	588	-	-	-	-
Funded by capital appropriation - DCB ²	15,080	18,492	11,235	14,601	14,714
TOTAL	15,668	18,492	11,235	14,601	14,714
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,668	18,492	11,235	14,601	14,714
Total cash used to acquire assets	15,668	18,492	11,235	14,601	14,714

1. Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations

2. Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

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 (2012-13)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2012				
Gross book value	14,048	32,566	48,278	94,892
Accumulated depreciation/amortisation and impairment	(3,840)	(14,354)	(32,566)	(50,760)
Opening net book balance	10,208	18,212	15,712	44,132
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ¹	6,896	4,738	6,858	18,492
Total additions	6,896	4,738	6,858	18,492
Other movements				
Depreciation/amortisation expense	(4,850)	(7,974)	(5,538)	(18,362)
As at 30 June 2013				
Gross book value	20,944	37,304	55,136	113,384
Accumulated depreciation/amortisation and impairment	(8,690)	(22,328)	(38,104)	(69,122)
Closing net book balance	12,254	14,976	17,032	44,262

1. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2012-13 for depreciation / amortisation expenses, DCBs or other operational expenses.
Prepared on Australian Accounting Standards basis.

Schedule of administered activity

Details of transactions administered by Austrade on behalf of the Government are shown in the following schedules to the financial statements.

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

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	6,296	4,600	4,600	4,600	4,600
Suppliers	1,564	1,670	1,670	1,670	1,670
Grants	127,208	119,130	120,630	120,630	120,630
Total expenses administered on behalf of Government	135,068	125,400	126,900	126,900	126,900

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and equivalent	1	-	-	-	-
Other financial assets	51	52	52	52	52
Total financial assets	52	52	52	52	52
Total assets administered on behalf of Government	52	52	52	52	52
LIABILITIES					
Payables					
Suppliers	73	73	73	73	73
Other payables	159	159	159	159	159
Total payables	232	232	232	232	232
Provisions					
Employee provisions	2,378	2,378	2,378	2,378	2,378
Other provisions	8,370	8,370	8,370	8,370	8,370
Total provisions	10,748	10,748	10,748	10,748	10,748
Total liabilities administered on behalf of Government	10,980	10,980	10,980	10,980	10,980
Net assets/(liabilities)	(10,928)	(10,928)	(10,928)	(10,928)	(10,928)

Prepared on Australian Accounting Standards basis.

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

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	57	195	195	195	195
Total cash received	57	195	195	195	195
Cash used					
Grant	125,580	119,130	120,630	120,630	120,630
Suppliers	1,473	2,170	2,170	2,170	1,670
Net GST paid	-	195	195	195	195
Employees	6,269	4,100	4,100	4,100	4,600
Other	80	-	-	-	-
Total cash used	133,402	125,595	127,095	127,095	127,095
Net cash from (used by) operating activities	-	(1)	-	-	-
Net increase (decrease) in cash held					
Cash and cash equivalents at beginning of reporting period	1	1	-	-	-
Cash from Official Public Account for:					
- Appropriations	133,338	125,399	126,900	126,900	126,900
Cash and cash equivalents at end of reporting period	1	-	-	-	-

Prepared on Australian Accounting Standards basis.

Notes to the financial statements

Austrade's budgeted statements are prepared on an Australian Equivalents to International Financial Standards (AEIFRS) basis.

Under the Government's budgeting framework, 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.

Departmental

Departmental assets, liabilities, revenues and expenses in relation to an agency or authority are those which are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by the agency in providing its goods and services.

Administered

Administered items are revenues, expenses, assets and liabilities which 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.

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 *Portfolio Budget Statements 2012-13*. AusAID's role and outcomes remain unchanged as a result of Additional Estimates.

Through the 2012-13 Additional Estimates, AusAID will receive an additional \$4.5 million in 2012-13 to enable the Australian Government to implement the measures detailed in Table 1.2.

Since the release of the 2012-13 Budget, the Government has decided to reprioritise \$375.1 million of Official Development Assistance to support the costs of asylum seekers living in Australia. Included as explanatory tables to these statements are tables showing the details of how the reprioritisation has occurred at a country and global program level. The tables update those provided in the Ministerial Statement *Australia International Development Assistance Program, Helping the World's Poor: Implementing Effective AID* published with the 2012-13 Budget.

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 2012-13 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 2012-13 as at Additional Estimates February 2013

	Estimate as at Budget ⁺	Proposed Additional ⁼ Estimate	Total estimate at Additional Estimates	Total available appropriation
	2012-13 \$'000	2012-13 \$'000	2012-13 \$'000	2011-12 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	58,065	-	58,065	-
Departmental appropriation ³	319,675	4,516	324,191	259,003
s31 Relevant agency receipts ⁴	231	-	231	-
Total	377,971	4,516	382,487	259,003
Administered expenses				
Prior year administered appropriation	674,046	-	674,046	-
Outcome ⁵	4,207,198	-	4,207,198	3,667,265
Total	4,881,244	-	4,881,244	3,667,265
Total ordinary annual services	A 5,259,215	4,516	5,263,731	3,926,268
Departmental non-operating				
Equity injections	15,123	-	15,123	15,780
Total	15,123	-	15,123	15,780
Administered non-operating				
Prior year administered assets	908,484	-	908,484	-
Administered assets and liabilities	507,384	-	507,384	47,902
Total	1,415,868	-	1,415,868	47,902
Total other services	B 1,430,991	-	1,430,991	63,682
Total available annual appropriations	6,690,206	4,516	6,694,722	3,989,950
Total special appropriations	C -	-	-	-
Total appropriations excluding Special Accounts	6,690,206	4,516	6,694,722	3,989,950

Table continued on following page.

Table 1.1: AusAID resource statement — Additional estimates for 2012-13 as at Additional Estimates February 2013 (continued)

	Estimate as at Budget ⁺	Proposed Additional ⁼ Estimate	Total estimate at Additional Estimates	Total available appropriation
	2012-13 \$'000	2012-13 \$'000	2012-13 \$'000	2011-12 \$'000
Special Accounts				
Opening balance ⁶	136,722	-	136,722	136,722
Non-appropriation receipts to Special Accounts	5,000	-	5,000	-
Total Special Account D	141,722	-	141,722	136,722
Total resourcing				
Total net resourcing for AusAID	6,831,928	4,516	6,836,444	4,126,672

1. Appropriation Bill (No.1 & 3) 2012-13

2. Estimated adjusted balance carried from previous year for annual appropriations

3. Includes an amount of \$7.390m in 2012-13 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 \$2.461m in 2012-13 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. 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 3.1.1.

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 2012-13 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Agency 2012-13 Measures since Budget

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Expense measures					
Australia's contribution to the Sustainment of the Afghan National Security Forces ¹	1.3				
Administered expenses		-	-	19,199	19,372
Total		-	-	19,199	19,372
Official Development Assistance - Australia in the Asian Century - Asian Century Awards ²					
Administered expenses	1.3	(668)	(1,123)	(3,345)	(2,916)
Departmental expenses	DS	668	1,123	3,345	2,916
Total		-	-	-	-
Official Development Assistance - Support for low income countries through the International Monetary Fund ³	1.4				
Administered		(13,928)	-	-	-
Total		(13,928)	-	-	-
Official Development Assistance - Reporting of Asylum Seeker Costs ⁴	1.1, 1.2, 1.3, 1.4, 1.6, 1.7				
Administered		(352,900)			
Total		(352,900)			
Total measures					
Administered		(367,496)	(1,123)	15,854	16,456
Departmental		668	1,123	3,345	2,916
Total		(366,828)	-	19,199	19,372

Prepared on a Government Financial Statistics (fiscal) basis

1. The details for this measure were published in the 2012-13 MYEFO.
2. This measure is \$11.0 million absorbed from within existing resources over the forward estimates, but involves a transfer of funding from Administered to Departmental expenses. The details for this measure will be published in the 2013-14 Budget Paper No. 2.
3. The details for this measure will be published in the 2013-14 Budget Paper No. 2.
4. The details for this measure will be published in the 2013-14 Budget Paper No. 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 2012-12 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 2012-13 Budget

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Outcome 1					
Increase in estimates (administered)					
Australia's contribution to the Sustainment of the Afghan National Security Forces	1.3	-	-	19,199	19,372
Decrease in estimates (administered)					
Official Development Assistance - Australia in the Asian Century - Asian Century Awards	1.3	(668)	(1,123)	(3,345)	(2,916)
Official Development Assistance - Support for low income countries through the International Monetary Fund	1.4	(13,928)	-	-	-
Official Development Assistance - Reporting of Asylum Seeker Costs	1.1, 1.2, 1.3, 1.4, 1.6, 1.7	(352,900)	-	-	-
Net impact on estimates for Outcome 1 (administered)		(367,496)	-	15,854	16,456
Increase in estimates (departmental)					
Official Development Assistance - Australia in the Asian Century - Asian Century Awards	DS	668	1,123	3,345	2,916
Net impact on estimates for Outcome 1 (departmental)		668	1,123	3,345	2,916

TABLE 1.4: ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES FROM OTHER VARIATIONS

	Program impacted	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-15 \$'000
Outcome 1					
Increase in estimates (administered)					
Application of parameters	all	1,787	-	-	-
Net impact on estimates for Outcome 1 (administered)		1,787	-	-	-
Increase in estimates (departmental)					
Living Away from Home Allowance	DS	3,740	10,100	15,837	16,313
Devolution of Utility and Cleaning costs	DS	-	543	543	543
Application of Parameters	DS	2,226	-	-	-
Decrease in estimates (departmental)					
Fire Service Levy - reduction	DS	(21)	(22)	(23)	(23)
Targeted savings - public service efficiencies	DS	(2,097)	(2,229)	(2,229)	(2,229)
Net impact on estimates for Outcome 1 (departmental)		3,848	8,392	14,128	14,604

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for AusAID through Appropriation Bills No.3 and No.4.

Table 1.5: Appropriation Bill (No. 3) 2012-13

	Available \$'000	Budget \$'000	Revised \$'000	Estimates \$'000	Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	3,818,175	4,207,198	4,572,239	-	(365,041)
Total	3,818,175	4,207,198	4,572,239	-	(365,041)
DEPARTMENTAL PROGRAMS					
Outcome 1					
To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	278,475	319,675	324,191	4,516	-
Total	278,475	319,675	324,191	4,516	-
Total administered and departmental	4,096,650	4,526,873	4,896,430	4,516	(365,041)

Table 1.6: Appropriation Bill (No. 4) 2012-13

AusAID is not receiving additional funding through Appropriation Bill 4 in 2012-13.

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 *Portfolio Budget Statements 2012-13* remain unchanged as a result of Additional Estimates.

Table 2.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 1.1: Official Development Assistance - PNG & Pacific		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	923,786	912,929
Other services (Appropriation Bill No. 2)	3,893	3,970
Total for Program 1.1	927,679	916,899
Program 1.2: Official Development Assistance - East Asia		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	870,695	924,915
Total for Program 1.2	870,695	924,915
Program 1.3: Official Development Assistance - Africa, South and Central Asia, Middle East and Other		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	1,279,963	1,003,286
Expenses not requiring appropriation in the Budget year	1,703	2,413
Special Accounts	10,214	5,000
Total for Program 1.3	1,291,880	1,010,699
Program 1.4: Official Development Assistance - Emergency, Humanitarian and Refugee Program		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	313,379	347,086
Total for Program 1.4	313,379	347,086

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

Outcome 1: To assist developing countries to reduce poverty and achieve sustainable development, in line with Australia's national interest	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 1.5: Official Development Assistance - Multilateral Replenishments		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	9,260	125,854
Other services (Appropriation Bill No. 2)	44,010	443,415
Expenses not requiring appropriation in the Budget year	-	503,414
Total for Program 1.5	53,270	1,072,683
Program 1.6: Official Development Assistance - UN Commonwealth and Other International Organisations		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	408,148	344,020
Total for Program 1.6	408,148	344,020
Program 1.7: Official Development Assistance - NGO, Volunteer and Community Programs		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	170,211	329,796
Total for Program 1.7	170,211	329,796
Departmental Support		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	274,727	316,801
Revenues from independent sources (s31)	54	231
Expenses not requiring appropriation in the Budget year	11,900	13,404
Total for Departmental Support	286,681	330,436
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	3,975,442	3,987,886
Other services (Appropriation Bill No. 2)	47,903	447,385
Expenses not requiring appropriation in the Budget year	1,703	505,827
Special Accounts	10,214	5,000
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	274,727	316,801
Revenues from independent sources (s31)	54	231
Expenses not requiring appropriation in the Budget year	11,900	13,404
Total expenses for Outcome 1	4,263,826	4,824,149
	2011-12	2012-13
Average Staffing Level (number)	1,900	1,944

OUTCOME 2

Outcome 2 strategy

AusAID's Outcome 2 strategy, key performance indicators and targets as reported in the *Portfolio Budget Statements 2012-13* remain unchanged as a result of Additional Estimates.

Table 2.1 Budgeted Expenses and Resources for Outcome 2

Outcome 2: Australia's national interest advanced by implementing a partnership between Australia and Indonesia for reconstruction and development	2011-12 Actual expenses \$'000	2012-13 Revised estimated expenses \$'000
Program 2.1: East Asia		
AIPRD grant special account ¹	354	3,787
AIPRD loans special account ¹	48,183	30,000
Total for Program 2.1	48,537	33,787
Outcome 2 Totals by appropriation type		
AIPRD grant special account ¹	354	3,787
AIPRD loans special account ¹	48,183	30,000
Total expenses for Outcome 2	48,537	33,787

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

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 *Portfolio Budget Statements 2012-13* is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

	Outcome	Opening balance 2012-13	Receipts 2012-13	Payments 2012-13	Adjustments 2012-13	Closing balance 2012-13
		2011-12 \$'000	2011-12 \$'000	2011-12 \$'000	2011-12 \$'000	2011-12 \$'000
Services for Other entities and Trust Moneys	1	12,422	5,000	5,000	-	12,422
<i>Financial Management and Accountability Act 1997 s.20</i>		1,884	20,752	10,214	-	12,422
Australia-Indonesia Partnership for Reconstruction and Development (Grants) Special Account (A)	2	3,787	-	3,787	-	-
<i>Financial Management and Accountability Act 1997 s.20</i>		4,141	-	354	-	3,787
Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account (A)	2	120,513	-	30,000	-	90,513
<i>Financial Management and Accountability Act 1997 s.20</i>		168,696	-	48,183	-	120,513
Total Special Accounts 2012-13 Budget estimate		136,722	5,000	38,787	-	102,935
<i>Total Special Accounts 2011-12 Actual</i>		174,721	20,752	58,751	-	136,722

(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 2011-12 and the revised Budget for 2012-13 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 2012-13 is estimated to be \$316.8 million, an increase of \$4.5 million from the 2012-13 Budget estimate.

Total expenses in 2012-13 are estimated to be \$330.6 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 2012-13 this is estimated at \$47.3 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.

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 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
EXPENSES					
Employee benefits	171,555	191,873	211,981	204,810	208,961
Supplier expenses	103,494	125,152	134,270	124,550	126,779
Depreciation and amortisation	11,900	13,404	14,520	10,520	10,520
Finance costs	311	-	-	-	-
Write-down and impairment of assets	136	136	138	140	140
Losses from asset sales	18	-	-	-	-
Foreign exchange losses	57	-	-	-	-
Total expenses	287,471	330,565	360,909	340,020	346,400
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	54	231	300	300	300
Total own-source revenue	54	231	300	300	300
Gains					
Other	772	129	133	139	143
Total gains	772	129	133	139	143
Total own-source income	826	360	433	439	443
Net cost of services	286,645	330,205	360,476	339,581	345,957
Revenue from Government	274,727	316,801	345,956	329,061	335,437
Surplus (Deficit)	(11,918)	(13,404)	(14,520)	(10,520)	(10,520)
Surplus (Deficit) attributable to the Australian Government	(11,918)	(13,404)	(14,520)	(10,520)	(10,520)
Total comprehensive income	(11,918)	(13,404)	(14,520)	(10,520)	(10,520)
Total comprehensive income (loss) attributable to the Australian Government	(11,918)	(13,404)	(14,520)	(10,520)	(10,520)
Note: Reconciliation of comprehensive income attributable to the agency					
	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Total Comprehensive Income (loss) Attributable to the Australian Government	(11,918)	(13,404)	(14,520)	(10,520)	(10,520)
plus non-appropriated expenses depreciation and amortisation expenses	11,918	13,404	14,520	10,520	10,520
Total Comprehensive Income (loss) Attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	336	336	336	336	336
Trade and other receivables	60,437	62,001	62,761	63,453	63,453
Total financial assets	60,773	62,337	63,097	63,789	63,789
Non-financial assets					
Leasehold improvements	28,399	28,261	32,769	35,766	38,803
Infrastructure, plant and equipment	27,557	35,668	32,642	28,718	23,790
Intangibles	6,199	7,199	8,319	9,399	10,479
Other	8,856	8,856	8,856	8,856	8,856
Total non-financial assets	71,011	79,984	82,586	82,739	81,928
Total assets	131,784	142,321	145,683	146,528	145,717
LIABILITIES					
Payables					
Suppliers	12,698	12,698	12,698	12,698	12,698
Other	4,075	4,075	4,075	4,075	4,075
Total payables	16,773	16,773	16,773	16,773	16,773
Provisions					
Employee provisions	46,603	47,262	47,936	48,628	48,628
Other	6,148	6,148	6,148	6,148	6,148
Total provisions	52,751	53,410	54,084	54,776	54,776
Total liabilities	69,524	70,183	70,857	71,549	71,549
Net assets	62,260	72,138	74,826	74,979	74,168
EQUITY					
Parent entity interest					
Contributed equity	63,928	87,212	104,472	115,285	125,134
Reserves	626	626	626	626	626
Retained surplus (accumulated deficit)	(2,294)	(15,700)	(30,272)	(40,932)	(51,592)
Total parent entity interest	62,260	72,138	74,826	74,979	74,168
Total Equity	62,260	72,138	74,826	74,979	74,168

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2012-13)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	(3,065)	626	-	64,699	62,260
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(3,065)	626	-	64,699	62,260
Comprehensive income					
Other comprehensive income	(12,635)	-	-	-	(12,635)
Surplus (deficit) for the period					
Total comprehensive income	(12,635)	-	-	-	(12,635)
Transactions with owners					
<i>Contributions by owners</i>					
Contribution/(Distribution) of Equity	-	-	-	-	-
Appropriation (equity injection)				15,123	15,123
Departmental Capital Budget (DCBs)	-	-	-	7,390	7,390
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	22,513	22,513
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2013					
Closing balance attributable to the Australian Government	(12,635)	626	-	87,212	72,138

Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted departmental statement of cash flows (as at 30 June)

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	262	231	300	300	300
Appropriations	285,254	315,237	345,096	328,369	335,437
Net GST received	5,689	5,689	5,689	5,689	5,689
Total cash received	291,205	321,157	351,085	334,358	341,426
Cash used					
Employees	158,658	191,214	211,207	204,118	208,961
Suppliers	113,751	129,943	139,878	130,240	132,465
Section 31 receipts transferred to OPA	16,961	-	-	-	-
Total cash used	289,370	321,157	351,085	334,358	341,426
Net cash from (used by) operating activities	1,835	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of infrastructure, plant and equipment	48	-	-	-	-
Total cash received	48	-	-	-	-
Cash used					
Purchase of infrastructure, plant and equipment	16,913	2,300	8,733	3,837	3,837
Purchase of leasehold improvements	11,057	16,013	7,407	5,896	4,932
Purchase of intangibles	3,575	4,200	1,120	1,080	1,080
Total cash used	31,545	22,513	17,260	10,813	9,849
Net cash from (used by) investing activities	(31,497)	(22,513)	(17,260)	(10,813)	(9,849)
Cash received					
Contributed equity	25,667	15,123	5,018	1,090	40
Departmental Capital Budget	3,748	7,390	12,242	9,723	9,809
Total cash received	29,415	22,513	17,260	10,813	9,849
Net cash from (used by) financing activities	29,415	22,513	17,260	10,813	9,849
Net increase (decrease) in cash held	(247)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	583	336	336	336	336
Cash and cash equivalents at the end of the reporting period	336	336	336	336	336

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	3,748	7,390	12,242	9,723	9,809
Equity injections - Bill 2	15,780	15,123	5,018	1,090	40
Total capital appropriations	19,528	22,513	17,260	10,813	9,849
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	19,528	22,513	17,260	10,813	9,849
Total Items	19,528	22,513	17,260	10,813	9,849
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations	15,780	15,123	5,018	1,090	40
Funded by capital appropriation - DCB	3,748	7,390	12,242	9,723	9,809
TOTAL	19,528	22,513	17,260	10,813	9,849
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	19,528	22,513	17,260	10,813	9,849
Total cash used to acquire assets	19,528	22,513	17,260	10,813	9,849

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 (2012-13)

	Buildings	Other property, plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2012				
Gross book value	35,971	40,455	16,270	92,696
Accumulated depreciation/amortisation and impairment	(7,572)	(12,898)	(10,071)	(30,541)
Opening net book balance	28,399	27,557	6,199	62,155
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	15,123	-	15,123
By purchase - appropriation ordinary annual services	2,300	4,090	1,000	7,390
Total additions	2,300	19,213	1,000	22,513
Other movements				
Depreciation/amortisation expense	(2,438)	(10,966)	-	(13,404)
Other	-	(136)	-	(136)
As at 30 June 2013				
Gross book value	38,271	59,668	17,270	115,209
Accumulated depreciation/amortisation and impairment	(10,010)	(24,000)	(10,071)	(44,081)
Closing net book balance	28,261	35,668	7,199	71,128

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 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non - Taxation revenue					
Interest	6,287	6,846	7,229	7,612	8,385
Return of prior year administered expenses	39,756	10,412	11,453	12,140	12,869
Total non-taxation revenue	46,043	17,258	18,682	19,752	21,254
Total revenues administered on behalf of Government	46,043	17,258	18,682	19,752	21,254
Gains					
Reversal of previous asset write-downs and impairment	269,853	-	-	-	-
Other	16,791	-	-	-	-
Total gains administered on behalf of Government	286,644	-	-	-	-
Total own source income administered on behalf of Government	332,687	17,258	18,682	19,752	21,254
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
International Development assistance	3,262,346	3,364,953	4,091,994	5,018,281	5,571,134
Grants	543,181	344,020	661,064	500,224	456,835
IDA/ADF grants	-	125,854	122,910	-	-
Finance costs	68,245	-	-	-	-
Concessional Loan discount	37,104	25,500	25,500	51,470	-
Concessional investment discount	-	433,415	520,090	-	-
Depreciation and amortisation	1,643	2,713	1,507	1,507	1,507
Write-down and impairment of assets	871	-	-	-	-
Foreign exchange losses	5,461	-	-	-	-
Other	132,502	-	-	-	-
Total expenses administered on behalf of Government	4,051,353	4,296,455	5,423,065	5,571,482	6,029,476

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	39,282	39,282	39,282	39,282	39,282
Loans and Receivables	80,447	84,947	89,447	98,531	98,531
Investments	1,270,513	1,340,513	1,420,513	1,420,513	1,420,513
Appropriation receivable - other	-	2,109,527	2,774,964	2,578,585	2,201,169
Appropriation receivable - special accounts	-	90,554	60,554	-	-
GST input credits receivable	13,428	13,428	13,428	13,428	13,428
Other receivables	890	890	890	890	890
Total financial assets	1,404,560	3,679,141	4,399,078	4,151,229	3,773,813
Non-financial assets					
Leasehold improvements	2,961	2,540	3,386	4,197	5,018
Infrastructure, plant and equipment	23	236	407	400	415
Intangibles	6,455	6,411	6,393	6,375	6,357
Other	696	696	696	696	696
Total non-financial assets	10,135	9,883	10,882	11,668	12,486
Total assets administered on behalf of Government	1,414,695	3,689,024	4,409,960	4,162,897	3,786,299
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Trade creditors and contributions	209,715	286,037	324,046	407,900	473,147
IDA/ADF grant component	377,068	416,097	477,026	418,952	333,790
IDA/ADF concessional component	711,300	1,275,209	1,636,222	1,360,306	1,084,254
Aid program payable	100,748	144,595	350,082	403,837	322,389
Other payables	48,352	48,351	48,351	48,351	48,351
Total payables	1,447,183	2,170,289	2,835,727	2,639,346	2,261,931
Provisions					
Other provisions	8,001	8,127	8,256	8,388	8,388
Total provisions	8,001	8,127	8,256	8,388	8,388
Total liabilities administered on behalf of Government	1,455,184	2,178,416	2,843,983	2,647,734	2,270,319

Prepared on Australian Accounting Standards basis.

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

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
OPERATING ACTIVITIES					
Cash received					
Return of prior year administered expenses	39,756	10,412	11,453	12,140	12,869
Net GST received	83,890	119,178	145,346	168,440	189,262
Other	1,185	-	-	-	-
Total cash received	124,831	129,590	156,799	180,580	202,131
Cash used					
International development assistance	3,369,092	3,393,729	4,091,994	5,018,281	5,571,134
Grant Payments	635,601	95,576	715,579	682,047	899,497
Other	-	-	-	-	-
Total cash used	4,004,693	3,489,305	4,807,573	5,700,328	6,470,631
Net cash from (used by) operating activities	(3,879,862)	(3,359,715)	(4,650,774)	(5,519,748)	(6,268,500)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	2,213	2,641	2,505	2,293	2,325
Purchase of concessional instruments	242,160	-	-	-	-
Total cash used	244,373	2,641	2,505	2,293	2,325
Net cash from (used by) investing activities	(244,373)	(2,641)	(2,505)	(2,293)	(2,325)
Net increase (decrease) in cash held	(4,068,800)	(3,711,807)	(4,877,674)	(5,812,110)	(6,441,280)
Cash and cash equivalents at beginning of reporting period	51,038	39,282	39,282	39,282	39,282
Cash from Official Public Account for:					
- Appropriations	3,986,308	3,130,141	4,229,248	5,767,828	6,396,999
- Appropriations - ACB	1,856	2,641	2,505	2,293	2,325
- GST from OPA	87,124	-	-	-	-
- Capital Appropriations	128,096	507,384	604,144	-	-
- Special Accounts	58,751	35,000	5,000	5,000	4,999
	4,313,173	3,714,448	4,880,179	5,814,403	6,443,605
Cash to Official Public Account for:					
- Appropriations	(39,775)	-	-	-	-
- Special Accounts	(20,752)	-	-	-	-
- GST to the OPA	(89,129)	119,178	145,346	168,440	189,262
Cash and cash equivalents at end of reporting period	39,282	39,282	39,282	39,282	39,282

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

	Actual 2011-12 \$'000	Revised budget 2012-13 \$'000	Forward estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	2,441	2,461	2,505	2,293	2,325
Administered assets and liabilities - Bill 2	47,903	507,384	604,144	-	-
Total capital appropriations	50,344	509,845	606,649	2,293	2,325
Total new capital appropriations Represented by:					
Purchase of non-financial assets	2,441	2,461	2,505	2,293	2,325
Other Items	47,903	507,384	604,144	-	-
Total Items	50,344	509,845	606,649	2,293	2,325
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB	2,441	2,461	2,505	2,293	2,325
TOTAL	2,441	2,461	2,505	2,293	2,325
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,441	2,461	2,505	2,293	2,325
Total cash used to acquire assets	2,441	2,461	2,505	2,293	2,325

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 (2012-13)

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2012				
Gross book value	3,919	4,233	9,262	17,414
Accumulated depreciation/amortisation and impairment	(958)	(4,210)	(2,807)	(7,975)
Opening net book balance	2,961	23	6,455	9,439
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	466	1,995	-	2,461
Total additions	466	1995	-	2461
Other movements				
Assets held for sale or in a disposal group held for sale	-	-	-	-
Depreciation/amortisation expense	(887)	(1,782)	(44)	(2,713)
Other	-	-	-	-
As at 30 June 2013				
Gross book value	4,385	6,228	-	19,875
Accumulated depreciation/amortisation and impairment	(1,845)	(5,992)	(2,851)	(10,688)
Closing net book balance	2,540	236	6,411	9,187

Prepared on Australian Accounting Standards basis.

Explanatory Tables

Total Australian ODA by partner country and region

Country/Regional Program	Budget Estimate (\$m)	Revised Budget Estimate (\$m)
	2012- 13	2012- 13
Papua New Guinea	491.7	493.2
Solomon Islands	239.4	222.7
Vanuatu	72.9	59.8
Samoa	45.5	43.5
Fiji	55.6	53.8
Tonga	33.8	32.1
Nauru	31.6	31.8
Kiribati	30.4	26.9
Tuvalu	11.1	9.8
Cook Islands	3.7	4.0
Niue	4.5	3.8
North Pacific	9.6	9.3
Regional and Other Pacific	141.0	128.7
Pacific	1,170.9	1,119.4
Indonesia	578.4	540.1
Vietnam	150.4	134.4
Philippines	128.7	113.3
Timor- Leste	127.1	116.7
Cambodia	94.7	80.4
Myanmar	63.8	58.2
Laos	54.9	48.7
China	18.1	15.4
Mongolia	15.6	14.2
East Asia Regional	89.6	86.1
East Asia	1,321.2	1,207.5
Afghanistan	201.7	181.2
Pakistan	96.4	87.9
Bangladesh	100.5	93.4
Sri Lanka	47.1	42.5
India	18.3	17.1
Nepal	34.8	29.9
Bhutan	11.4	10.6
Maldives	7.1	6.2
South and West Asia Regional	7.9	6.3
South and West Asia	525.3	475.2
Iraq	22.3	22.6
Palestinian Territories	56.7	55.2
Middle East and North Africa	31.4	41.1
Sub- Saharan Africa	354.6	319.7
Africa and the Middle East	465.0	438.5
Latin America	28.0	19.4
Caribbean	19.7	15.9
Latin America and the Caribbean	47.7	35.3
Core contributions to multilateral organisations and other ODA not attributed to particular countries or regions	1,727.2	1,983.1
Adjustment	- 104.6	- 104.6
Funds approved but not yet allocated		
Total Estimated ODA	5,153.0	5,154.4

AusAID country programs

	Budget Estimate (\$m)	Revised Budget Estimate (\$m)
Country/Region	2012-13	2012-13
Papua New Guinea	444.3	448.4
Solomon Islands	116.7	104.1
Vanuatu	55.5	41.8
Samoa	28.6	26.7
Fiji	27.0	27.4
Tonga	22.0	19.9
Nauru	23.7	23.7
Kiribati	25.5	21.7
Tuvalu	9.2	7.7
Cook Islands	2.2	2.4
Niue	3.7	2.8
North Pacific	6.4	5.6
Regional and Other Pacific	199.3	190.6
Total Pacific	964.1	922.9
Indonesia	510.1	476.6
Vietnam	116.1	102.9
Philippines	109.1	97.6
Timor-Leste	78.3	70.0
Cambodia	61.5	50.1
Myanmar	52.8	47.2
Laos	40.2	34.8
China	4.3	4.3
Mongolia	9.0	8.3
East Asia Regional	67.2	63.7
Total East Asia	1,048.6	955.6
Afghanistan	145.7	134.0
Pakistan	82.1	74.1
Bangladesh	77.1	73.1
Sri Lanka	35.1	31.8
India	3.1	3.1
Nepal	18.4	15.1
Bhutan	4.8	4.4
Maldives	4.0	3.6
South and West Asia Regional	24.5	19.2
Total South & West Asia	394.8	358.4
Iraq	21.0	19.2
Palestinian Territories	40.0	38.7
North Africa & the Middle East	20.8	30.6
Sub-Saharan Africa	242.2	209.6
Total Sub-Saharan Africa & the Middle East	324.0	298.1
Latin America	18.0	10.7
Caribbean	16.0	12.7
Total Latin America and the Caribbean	34.0	23.4
Cross Regional Programs	376.6	328.2
AusAID COUNTRY PROGRAMS	3,142.1	2,886.5

AusAID Additional Estimates Statements

AusAID Global Programs		
	Budget Estimate (\$m)	Revised Budget Estimate (\$m)
Global Program	2012-13	2012-13
Humanitarian and Emergency Response	278.5	208.2
International Committee of the Red Cross and Red Crescent	22.0	22.0
United Nations Humanitarian Agencies	105.0	98.0
UNOCHA	9.0	9.0
WFP	46.0	46.0
UNCERF	16.0	9.0
UNHCR	19.0	19.0
UNRWA	15.0	15.0
Humanitarian, Emergency and Refugees	405.5	328.2
MPMF	-	-
ADF	629.3	629.3
IDA	-	-
HIPC	-	-
MDRI	-	-
GEF	-	-
Multilateral Replenishments	629.3	629.3
United Nations Development Agencies	124.7	115.3
UNDP	23.3	20.7
UNICEF	34.1	34.1
UNFPA	15.0	15.0
UNAIDS	9.0	7.2
WHO	23.0	20.0
UN Women	8.0	8.0
Other UN Development Agencies	12.3	10.2
Commonwealth Organisations	15.3	18.4
Contribution to Global Environment Programs	81.6	79.3
Contribution to Global Health Programs	110.5	100.2
Contribution to Global Education Programs	30.0	30.0
Contribution to Other Global Programs	6.0	6.0
UN, Commonwealth & Other International Organisations	368.1	349.2
Non- Government Organisations	112.4	108.1
Australian Vounteers Program	63.0	58.5
Community Engagement and Development Research	18.1	12.6
NGO and Community Engagement	193.5	179.3
Total AusAID Global Programs	1,596.4	1,486.0
Less: new multi- year commitments	- 629.3	- 629.3
Add: cash paid to multi- year liabilities	317.2	317.2
AusAID GLOBAL PROGRAMS	1,284.3	1,173.9

Aid delivered by Australian government agencies other than AusAID

Department / Agency	Budget Estimate (\$m)	Revised Budget Estimate (\$m)
	2012-13	2012-13
Australian Federal Police	192.1	177.5
Australian Centre for International Agricultural Research (ACIAR)	100.0	92.4
Immigration and Citizenship	51.4	426.5
Foreign Affairs and Trade	33.8	33.8
Industry, Innovation, Science, Research and Tertiary Education	35.4	35.4
Treasury	26.3	40.2
Health and Ageing	17.3	17.3
Defence	11.7	11.7
Agriculture, Fisheries and Forestry	10.9	10.9
Attorney- General's	7.3	7.3
Education, Employment and Workplace Relations	6.1	6.1
Infrastructure and Transport	4.7	4.7
Australian Customs and Boarder Protection Service	1.0	1.0
Broadband, Communications and the Digital Economy	1.5	1.5
Finance and Deregulation	1.2	1.2
Regional Australia, Local Government, Arts and Sport	1.1	1.1
Sustainability, Environment, Water, Population and Communities	0.8	0.8
Climate Change and Energy Efficiency	0.1	0.1
Families, Housing, Community Services and Indigenous Affairs	-	-
Prime Minister and Cabinet	-	-
States and Territories	3.1	3.1
TOTAL	505.9	872.7

GLOSSARY

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered	Revenues, expenses, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF).
Departmental	Revenue, expenses, assets and liabilities that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Measure the joint or independent contribution of programs to the achievement of their specified outcome.
Efficiency	Measure the adequacy of an agency's management of its programs. Includes price, quality and quantity indicators. The

indicators	interrelationship between the three efficiency indicators of any one program should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of programs.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between the user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of a program; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability (FMA) Act 1997</i> , subsection 20 and 21). Special Accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account

	may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 20 FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing Appropriations are a sub-category consisting of ongoing Special Appropriations - the amount appropriated will depend on circumstances specified in the legislation.