

Australian Centre for International Agricultural Research (ACIAR)

Agency Resources and Planned Performance

AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

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AUSTRALIAN CENTRE FOR INTERNATIONAL AGRICULTURAL RESEARCH (ACIAR)

Section 1: Agency Overview and Resources

1.1 STRATEGIC DIRECTION STATEMENT

ACIAR works to improve the productivity and profitability of agricultural systems in countries of the Asia-Pacific region and Indian Ocean rim, through international agricultural research partnerships. ACIAR will generate new technologies, new knowledge, greater capability and better decision-making through these research partnerships. By focusing on impact pathways, ACIAR will deliver benefits to farmers and consumers in developing countries and Australia.

ACIAR puts Australia's agricultural innovation system to work to reduce poverty and contribute to the long-term economic prosperity of developing countries. This work contributes to stronger economies and to poverty alleviation, and is central to Australia's aid agenda. ACIAR contributes to economic diplomacy through improving agricultural competitiveness and sustainability, increasing value chain efficiency and effectiveness, and overcoming regulatory impediments in relation to both domestic and international markets.

Stronger economies in our region assist Australian exporters and investors to access and profit from foreign markets. Support for more-productive, market-led agricultural systems, that engage smallholder farmers, encourages developing countries to effectively tap into new market opportunities. In these ways, ACIAR works towards a future of shared prosperity. Importantly, ACIAR's support to international research partnerships increases the numbers of skilled professionals at research, extension and farm levels which then builds the potential for sustained agricultural innovation in the region, an essential element for economic growth and development.

ACIAR will continue to focus research on four areas: crops; livestock and fisheries; natural resources and forestry; and socioeconomics and policy, with a stronger focus across all four on developing market opportunities for smallholder farmers. ACIAR will implement interdisciplinary research approaches between these focal areas and address key issues, such as gender inequality, that cut across these focal areas. The research will tackle gender inequality in the design, delivery and impacts of our projects. We will maintain our core mandate of producing excellent research, and work through others to achieve up-scaling (institutional development) and out-scaling (broader development).

ACIAR will deepen the existing partnerships and explore new and more diverse partnerships, with greater emphasis on the private sector and non-government

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organisations, and new, innovative partnerships with emerging economies. In Australia, ACIAR will move towards more-strategic institutional partnerships, and a more programmatic approach in delivery. ACIAR's partnership model will also adapt to the increasing skills and expertise in some of our partner countries. In Australia ACIAR will seek to increase our partnership base and support efforts to increase the involvement of young professionals in international agricultural research. In developing countries, ACIAR will continue to develop new partnership models increasing regional collaborations and approaches and developing greater collaboration with the commercial sector.

ACIAR's primary focus in 2014-15 will be in the Pacific, East Asia and South and West Asia (including Afghanistan and Pakistan) with modest investments in Africa and the Middle East. ACIAR's primary global engagement will be through the CGIAR.

In line with the re-focussing of the Australian aid programme, ACIAR will increase emphasis on the Pacific region, particularly Papua New Guinea. In Fiji, the recently renewed engagement with Australia will open opportunities for ACIAR to broaden collaboration aimed at sustainable economic development.

ACIAR will also marginally increase funding to East Asia, partly to be able to sustain a young but important programme in Burma. ACIAR will need to evolve the strong bilateral relationship with Indonesia to take account of Indonesia's rapidly changing institutional capacities. In Timor Leste, ACIAR will look to build on the successes of ACIAR's "Seeds of Life" programme to further increase the opportunity for economic growth and linkages with the private sector.

In West and South Asia, ACIAR will reduce, slightly, the engagement and monitor the security situation in Afghanistan that will define the future of our engagement in that country. ACIAR will reduce the scale of our engagement in Africa, in line with both the priorities of the Aid programme and the targets established in ACIAR's Strategic Plan 2014-18, but in that process consolidate our work with regional research organisations. The programme in the Middle East and North Africa will be phased out.

On a global level, ACIAR will contribute to the Agriculture agenda of the G20 as part of the whole of Government process and to support Australia's presidency of this forum. ACIAR will monitor the development of the ASEAN zone economic cooperation by 2015, which will see pressures for cooperation on cross border issues which intersect with ACIAR's interests, such as biosecurity, agrifood value chains and food safety. ACIAR will continue to engage in the CGIAR reform and monitor and support the midterm review to guide the future directions of our investments.

1.2 AGENCY RESOURCE STATEMENT

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

Table 1.1: ACIAR Resource Statement — Budget Estimates for 2014-15 as at Budget May 2014

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	3,429	-	3,429	3,219
Departmental appropriation ³	-	10,051	10,051	10,588
s31 Relevant agency receipts ⁴	-	1,697	1,697	1,234
Total	3,429	11,748	15,177	15,041
Administered expenses				
Outcome 1	-	86,289	86,289	83,720
Total	-	86,289	86,289	83,720
Total ordinary annual services	A 3,429	98,037	101,466	98,761
Other services⁵				
Departmental non-operating				
Equity injections	-	3	3	1
Total	-	3	3	1
Total other services	B -	3	3	1
Total available annual appropriations	3,429	98,040	101,469	98,762
Total appropriations excluding Special Accounts	3,429	98,040	101,469	98,762
Special Accounts				
Opening balance ⁶	21,177	-	21,177	21,177
Non-appropriation receipts to Special Accounts	-	26,235	26,235	35,054
Total Special Account	D 21,177	26,235	47,412	56,231
Total resourcing				
A+B+C+D	24,606	124,275	148,881	154,993
Total net resourcing for ACIAR	24,606	124,275	148,881	154,993

¹ Appropriation Bill (No. 1) 2014-15

² Estimated adjusted balance carried forward from previous year

³ Includes an amount of \$0.249m in 2014-15 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

⁴ s31 Relevant Agency receipts - estimate

⁵ Appropriation Bill (No. 2) 2014-15

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

Reader note: All figures are GST exclusive.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to ACIAR are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2014-15 Budget measures

Part 1: Measures announced since the 2013-14 MYEFO

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures						
Efficiency Dividend - a further temporary increase of 0.25 per cent	1.					
Departmental expenses		-	(25)	(50)	(74)	(75)
Total		-	(25)	(50)	(74)	(75)
Total expense measures						
Departmental		-	(25)	(50)	(74)	(75)
Total		-	(25)	(50)	(74)	(75)

Prepared on a Government Finance Statistics (fiscal) basis

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

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Measures						
More efficient management structures	1.					
Departmental expenses		(1)	(7)	(15)	(21)	-
Total		(1)	(7)	(15)	(21)	-
Revised occupational density targets	1.					
Departmental expenses		(15)	(22)	(22)	(22)	-
Total		(15)	(22)	(22)	(22)	-
Microsoft volume sourcing	1.					
Departmental expenses		(6)	(6)	(6)	-	-
Total		(6)	(6)	(6)	-	-
Total measures						
Departmental		(22)	(35)	(43)	(43)	-
Total		(22)	(35)	(43)	(43)	-

Prepared on a Government Finance Statistics (fiscal) basis.

SECTION 2: OUTCOMES AND PLANNED PERFORMANCE

2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

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

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships

Outcome 1 Strategy

To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships ACIAR will:

- concentrate efforts in developing countries of Asia and the Pacific, while also engaging in high-payoff partnerships in other regions in support of Australia's foreign policy objectives;
- work through bilateral (at least 70%) and multilateral (up to 30%) modalities;
- generate new technologies, new knowledge, greater capability and better decision-making from our research partnerships;
- focus research on four areas: crops; livestock and fisheries; natural resources and forestry; and socioeconomics and policy;
- develop a stronger focus on developing market opportunities for smallholder farmers;
- implement cross-disciplinary and interdisciplinary research approaches;
- tackle gender inequality, in the design, delivery and impacts of projects;
- maintain our core mandate of producing excellent research, and work through others to achieve up-scaling and broader development;
- deepen our existing partnerships and explore new and more diverse partnerships, with greater emphasis on the private sector and non-government organisations, and new, innovative partnerships with emerging economies; and

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- move towards more-strategic institutional partnerships, and a more programmatic approach in delivery.

Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for outcome 1, by programme.

Table 2.1: Budgeted Expenses for Outcome 1

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.	2013-14	2014-15
	Estimated actual expenses \$'000	Estimated expenses \$'000
Programme 1.1: International Agricultural Research and Development		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	83,720	86,289
Special Accounts	35,054	26,235
Departmental expenses		
Departmental appropriation ¹	11,568	11,499
Expenses not requiring appropriation in the Budget year ²	278	277
Total for Programme 1.1	130,620	124,300
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	83,720	86,289
Special Accounts	35,054	26,235
Departmental expenses		
Departmental appropriation ¹	11,568	11,499
Expenses not requiring appropriation in the Budget year ²	278	277
Total expenses for Outcome 1	130,620	124,300
	2013-14	2014-15
Average Staffing Level (number)	70	70

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

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

Contributions to Outcome 1

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

Programme Objective

ACIAR has the single administered programme of international agricultural research for development for more productive and sustainable agriculture, delivered through a number of initiatives aligning closely with the Australian aid policy. The objective of the Programme is to contribute to economic diplomacy through improving agricultural competitiveness and sustainability, increasing value chain efficiency and effectiveness, and alleviating regulatory impediments in relation to both domestic and international markets.

Programme Expenses

Aligned to the broader aid programme, ACIAR will refocus partnerships towards the Indo Pacific region, with modest increase in percentage allocations of budget made to Pacific and East Asia. Programmes in Middle East and North Africa will be phased out. The programme in Sub Saharan Africa will target countries in the continent's east and south.

	2013-14 Estimated actual \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
Administered item	83,720	86,289	92,495	96,755	98,013
Special Account Expenses:					
ACIAR Special Account	35,054	26,235	25,239	24,156	25,000
Annual departmental expenses:					
Departmental items	11,568	11,499	11,642	11,847	11,985
Expenses not requiring appropriation in the Budget year ¹	278	277	279	340	344
Total Programme expenses	130,620	124,300	129,655	133,098	135,342

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

Programme 1 Deliverables

Through diverse research partnerships and both individual and institutional capacity building, ACIAR will deliver

- increased availability of and access to meat, fish, milk, grains, fruits and vegetables
- reduced postharvest losses
- improved nutritional quality and diversity of diets
- increased productivity, quality and market access for smallholder agriculture, aquaculture and forestry products
- greater resilience and diversity of production systems
- strengthened plant and animal biosecurity

Programme 1 Key Performance Indicators

ACIAR will improve agricultural competitiveness and sustainability, increase value chain efficiency and effectiveness, and alleviate regulatory impediments in relation to both domestic and international markets. These performance indicators will be measured through monitoring and evaluation of project outputs, analysis of the adoption of project outcomes and through an ongoing impact assessment programme. These will be delivered by generating:

- new technologies that enhance agricultural productivity, food sufficiency, diversification and health and nutrition
- new knowledge that improves agricultural productivity and management systems and enhances market opportunities.
- greater capability for scientific excellence, agricultural innovation and agribusiness development among researchers, research institutions, policy makers and development partners
- better decision-making within research and policy institutions to support agricultural innovation and agribusiness development.

Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014-15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and Programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of Administered Funds between Years

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. Table 3.1.1 shows the movement of administered funds approved between years.

There has been no movement of administered funds between years for ACIAR since the 2013-14 Budget.

3.1.2 Special Accounts

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

Table 3.1.2: Estimates of Special Account Flows and Balances

	Opening balance 2014-15 2013-14	Receipts 2014-15 2013-14	Payments 2014-15 2013-14	Adjustments 2014-15 2013-14	Closing balance 2014-15 2013-14
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Centre for International Agricultural Research Account (A)	1 21,177	26,235	(26,235)	-	21,177
Total Special Accounts 2014-15 Budget estimate	21,177	26,235	(26,235)	-	21,177
<i>Total Special Accounts 2013-14 estimated actual</i>	<i>21,177</i>	<i>35,054</i>	<i>(35,054)</i>	<i>-</i>	<i>21,177</i>

(A) = Administered

3.2 Budgeted financial statements

3.2.1 Budgeted Financial Statements Tables

Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000
EXPENSES					
Employee benefits	7,932	8,163	8,395	8,647	8,796
Suppliers	3,660	3,360	3,271	3,224	3,213
Depreciation and amortisation	254	253	255	316	320
Total expenses	11,846	11,776	11,921	12,187	12,329
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,234	1,697	1,958	2,225	2,274
Total own-source revenue	1,234	1,697	1,958	2,225	2,274
Gains					
Other	24	24	24	24	24
Total gains	24	24	24	24	24
Total own-source income	1,258	1,721	1,982	2,249	2,298
Net cost of (contribution by) services	10,588	10,055	9,939	9,938	10,031
Revenue from Government	10,334	9,802	9,684	9,622	9,711
Surplus (Deficit) attributable to the Australian Government	(254)	(253)	(255)	(316)	(320)
Total comprehensive income (loss) attributable to the Australian Government	(254)	(253)	(255)	(316)	(320)
Note: Impact of Net Cash Appropriation Arrangements					
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(254)	(253)	(255)	(316)	(320)
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	-	-	-	-	-
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(254)	(253)	(255)	(316)	(320)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted Departmental Balance Sheet
(as at 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	62	62	62	62	62
Trade and other receivables	3,480	3,480	3,480	3,480	3,480
Total financial assets	3,542	3,542	3,542	3,542	3,542
Non-financial assets					
Land and buildings	389	318	404	273	192
Property, plant and equipment	616	688	757	814	844
Intangibles	172	170	169	175	158
Other non-financial assets	69	69	69	69	69
Total non-financial assets	1,246	1,245	1,399	1,331	1,263
Total assets	4,788	4,787	4,941	4,873	4,805
LIABILITIES					
Payables					
Suppliers	190	190	150	80	50
Other payables	171	86	38	17	47
Total payables	361	276	188	97	97
Provisions					
Employee provisions	2,008	2,093	2,181	2,272	2,272
Total provisions	2,008	2,093	2,181	2,272	2,272
Total liabilities	2,369	2,369	2,369	2,369	2,369
Net assets	2,419	2,418	2,572	2,504	2,436
EQUITY					
Parent entity interest					
Contributed equity	1,486	1,738	2,147	2,395	2,647
Reserves	708	708	708	708	708
Retained surplus (accumulated deficit)	225	(28)	(283)	(599)	(919)
Total parent entity interest	2,419	2,418	2,572	2,504	2,436
Total Equity	2,419	2,418	2,572	2,504	2,436

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014-15)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2014					
Balance carried forward from previous period	225	708	-	1,486	2,419
Adjusted opening balance	225	708	-	1,486	2,419
Comprehensive income					
Surplus (deficit) for the period	(253)	-	-	-	(253)
Total comprehensive income	(253)	-	-	-	(253)
of which:					
Attributable to the Australian Government	(253)	-	-	-	(253)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	3	3
Departmental Capital Budget (DCBs)	-	-	-	249	249
Sub-total transactions with owners	-	-	-	252	252
Closing balance attributable to the Australian Government	(28)	708	-	1,738	2,418

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,284	9,802	9,684	9,622	9,711
Sale of goods and rendering of services	1,234	1,697	1,958	2,225	2,274
Net GST received	20	20	20	20	20
Total cash received	11,538	11,519	11,662	11,867	12,005
Cash used					
Employees	7,882	8,078	8,307	8,556	8,796
Suppliers	3,656	3,441	3,355	3,311	3,209
Total cash used	11,538	11,519	11,662	11,867	12,005
Net cash from (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	255	252	409	248	252
Total cash used	255	252	409	248	252
Net cash from (used by) investing activities	(255)	(252)	(409)	(248)	(252)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	255	252	409	248	252
Total cash received	255	252	409	248	252
Net cash from (used by) financing activities	255	252	409	248	252
Net increase (decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	62	62	62	62	62
Cash and cash equivalents at the end of the reporting period	62	62	62	62	62

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	254	249	248	248	252
Equity injections - Bill 2	1	3	161	-	-
Total new capital appropriations	255	252	409	248	252
Provided for:					
Purchase of non-financial assets	255	252	409	248	252
Total Items	255	252	409	248	252
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	1	3	161	-	-
Funded by capital appropriation - DCB ²	254	249	248	248	252
TOTAL	255	252	409	248	252
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	255	252	409	248	252
Total cash used to acquire assets	255	252	409	248	252

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

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

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2014-15)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2014				
Gross book value	648	988	691	2,327
Accumulated depreciation/amortisation and impairment	(259)	(372)	(519)	(1,150)
Opening net book balance	389	616	172	1,177
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ¹	3	-	-	3
By purchase - appropriation ordinary annual services ²	-	196	53	249
Total additions	3	196	53	252
Other movements				
Depreciation/amortisation expense	(74)	(124)	(55)	(253)
Total other movements	(74)	(124)	(55)	(253)
As at 30 June 2015				
Gross book value	651	1,184	744	2,579
Accumulated depreciation/amortisation and impairment	(333)	(496)	(574)	(1,403)
Closing net book balance	318	688	170	1,176

¹ "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2014-15, including CDABs.

² "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2014-15 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	291	303	315	328	342
Suppliers	118,483	112,221	117,419	120,583	122,671
Total expenses administered on behalf of Government	118,774	112,524	117,734	120,911	123,013
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	35,054	26,235	25,239	24,156	25,000
Total non-taxation revenue	35,054	26,235	25,239	24,156	25,000
Total own-source revenues administered on behalf of Government	35,054	26,235	25,239	24,156	25,000
Total own-sourced income administered on behalf of Government	35,054	26,235	25,239	24,156	25,000
Net Cost of (contribution by) services	83,720	86,289	92,495	96,755	98,013
Surplus (Deficit)	83,720	86,289	92,495	96,755	98,013
Total comprehensive income (loss)	83,720	86,289	92,495	96,755	98,013

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	21,177	21,177	21,177	21,177	21,177
Taxation receivables	604	604	604	604	604
Trade and other receivables	1,048	1,048	1,048	1,048	1,048
Total financial assets	22,829	22,829	22,829	22,829	22,829
Non-financial assets					
Other non-financial assets	15	15	15	15	15
Total non-financial assets	15	15	15	15	15
Total assets administered on behalf of Government	22,844	22,844	22,844	22,844	22,844
LIABILITIES					
Payables					
Suppliers	1,994	2,044	2,094	2,094	2,094
Other payables	487	487	487	487	487
Total payables	2,481	2,531	2,581	2,581	2,581
Provisions					
Employee provisions	18	18	18	18	18
Total provisions	18	18	18	18	18
Total liabilities administered on behalf of Government	2,499	2,549	2,599	2,599	2,599
Net assets/(liabilities)	20,345	20,295	20,245	20,245	20,245

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
External Funds	35,054	26,235	25,239	24,156	25,000
Net GST received	4,550	4,600	4,500	4,500	4,500
Total cash received	39,604	30,835	29,739	28,656	29,500
Cash used					
Suppliers	118,436	112,172	117,369	120,583	122,671
Employees	285	303	315	328	342
Total cash used	118,721	112,475	117,684	120,911	123,013
Net cash from (used by) operating activities	(79,117)	(81,640)	(87,945)	(92,255)	(93,513)
Net increase (decrease) in cash held	(79,117)	(81,640)	(87,945)	(92,255)	(93,513)
Cash and cash equivalents at beginning of reporting period	21,177	21,177	21,177	21,177	21,177
Cash from Official Public Account for:					
- Appropriations	83,667	86,240	92,445	96,755	98,013
	83,667	86,240	92,445	96,755	98,013
Cash to Official Public Account for:					
- Appropriations	(4,550)	(4,600)	(4,500)	(4,500)	(4,500)
	(4,550)	(4,600)	(4,500)	(4,500)	(4,500)
Cash and cash equivalents at end of reporting period	21,177	21,177	21,177	21,177	21,177

Prepared on Australian Accounting Standards basis.