

Australian Sports Commission

Agency resources and planned performance

AUSTRALIAN SPORTS COMMISSION

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AUSTRALIAN SPORTS COMMISSION

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Government, through the Australian Sports Commission (ASC), provides leadership, coordination and support for Australian sport. The ASC promotes and supports the development of a cohesive and effective national sport sector that creates opportunities for all Australians to participate and excel in sport. The ASC aims to improve participation in sport, and deliver excellence in sports performance and continued international success.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*. The ASC is prescribed as a Commonwealth Authority under the *Commonwealth Authorities and Companies Act 1997*.

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.

Table 1.1: Australian Sports Commission Resource Statement — Budget Estimates for 2013-14 as at Budget May 2013

	Estimate of prior + year amounts available in 2013-14 \$'000	Proposed at Budget = 2013-14 \$'000	Total estimate 2013-14 \$'000	Actual available appropriation 2012-13 \$'000
Opening balance/Reserves at bank¹	72,826	-	72,826	72,364
REVENUE FROM GOVERNMENT				
Ordinary annual services²				
Outcome 1	-	96,193	96,193	97,862
Outcome 2	-	169,471	169,471	169,836
Total ordinary annual services	-	265,664	265,664	267,698
Total funds from Government	-	265,664	265,664	267,698
FUNDS FROM OTHER SOURCES				
Interest	-	3,500	3,500	3,800
Sale of goods and services	-	28,401	28,401	32,396
Total	-	31,901	31,901	36,196
Total net resourcing for agency	72,826	297,565	370,391	376,258

The ASC is not directly appropriated as it is a CAC Act body. Appropriations are made to DRALGAS which are then paid to the ASC and are considered 'departmental' for all purposes.

1 Includes cash and investments.

2 Appropriation Bill No.1 2013-14.

All figures are GST exclusive.

1.3 BUDGET MEASURES

Budget measures relating to the ASC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Sports Commission 2013-14 Budget measures

Part 1: Measures announced since the 2012-13 MYEFO and not previously published in a portfolio statement

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures						
Active After-School Communities program - extension	1.1					
Departmental expenses		-	19,528	19,911	-	-
Total		-	19,528	19,911	-	-
Total expense measures						
Departmental		-	19,528	19,911	-	-
Total		-	19,528	19,911	-	-

Prepared on a Government Finance Statistics (fiscal) basis.

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

	Program	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures						
Targeted savings - public service efficiencies ¹	All					
Departmental expenses		-	(490)	(203)	(82)	-
Total		-	(490)	(203)	(82)	-
Total expense measures						
Departmental		-	(490)	(203)	(82)	-
Total		-	(490)	(203)	(82)	-

¹ The fiscal impact reported for this measure is in addition to the impact previously reported in the 2012-13 RALGAS Portfolio Additional Estimates Statements.

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 programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programs which contribute to Government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the ASC in achieving Government outcomes.

OUTCOMES

Outcome 1: Improved participation in structured physical activity, particularly organised sport, at the community level, including through leadership and targeted community-based sports activity.

Outcome 2: Excellence in sports performance and continued international sporting success, by talented athletes and coaches, including through leadership in high performance athlete development, and targeted science and research.

Outcome strategy

To achieve its outcomes, the ASC will:

- Deliver key programs where there is an identified need within the Australian sport sector.
- Invest in national sporting organisations¹ and athletes to deliver participation and high performance outcomes.
- Provide support and assistance to national sporting organisations (NSO) to improve their capability, sustainability and effectiveness.
- Build collaboration, alignment and effectiveness within the Australian sport sector.

The ASC will continue to emphasise the importance of building participation through community-based sporting activity and through investing in national sporting organisations.

¹ The term 'national sporting organisation' includes national sporting organisations for people with a disability.

During 2013-14, the following areas will be prioritised for action:

- Continued delivery of the Active After-school Communities program, providing children with a positive introduction to sport that encourages ongoing participation with a key focus on working with sporting organisations at all levels to ensure the program maximises the value to sports and supports the transition of program participants into local clubs.
- Providing specialist support and advice to national sporting organisations to assist them in delivering and monitoring their participation plans.
- Working with state and territory departments of sport and recreation to enhance the success and sustainability of the sport sector through a strengthened capability within national sporting organisations and their affiliated bodies.
- Investing in national sporting organisations to deliver participation outcomes.

The announcement of Australia's new high performance strategy, *Australia's Winning Edge 2012-2022*, in November 2012 highlighted the new role which the Australian Institute of Sport (AIS) will play as Australia's strategic high performance sport agency with responsibility and accountability for leading the delivery of Australia's international sporting success. This represents a changed role for the AIS, moving from direct program delivery throughout 2013 to being a world best service delivery solution for national sporting organisations in optimising their success against their plans.

During 2013-14, the following areas will be prioritised for action:

- Implementation of a new high performance investment approach linked directly to high performance targets and greater accountability of national sporting organisations as outlined in *Australia's Winning Edge 2012-2022*.
- Evolving high performance planning and review processes to ensure that they provide for elevated accountability across the sector.
- Reviewing the support provided to Australia's current sporting champions as well as emerging podium potential athletes, including direct athlete support, to ensure that athletes have the right support at the right time along their pathway.
- Building a stronger evidence base to ensure that high performance sports and sector partners have a valid and robust evidence base on which to develop winning high performance programs.
- Increasing the focus on innovation as a driver of high performance success using university and private sector partnerships.

- Implementation of a number of pathway initiatives aimed at growing the talent pipeline, such as a sports draft and second chance program; and talent pool expansion.

Much of this will involve building on the work already occurring, including providing expertise in athlete preparation; performance science and medicine; innovation; coaching and leadership development; performance strategy and planning; pathway support; and athlete career and education.

Critical to the achievement of ASC participation and high performance outcomes is good governance and the capability of national sporting organisations to deliver sustainable success. The ASC will require national sporting organisations to comply with its Sport Governance Principles, with a sub-set of the principles being mandatory for select national sporting organisations to be eligible for full future funding from the ASC. The ASC will provide assistance to national sporting organisations to implement the required changes to their governance structures on a case-by-case basis.

The announcement of *Australia's Winning Edge 2012-2022* signalled a number of significant changes to the ASC's operations, particularly in relation to its high performance activities. These changes have resulted in revisions to the ASC's deliverables and key performance indicators. While targets have been identified based on the information available, more detailed benchmarking is yet to occur in a number of areas.

Outcome Expense statement

Table 2.1 provides an overview of the total expenses for outcomes 1 and 2, for the ASC's one program.

Table 2.1: Budgeted expenses for Outcomes 1 and 2

Outcome 1: Improved participation in structured physical activity, particularly organised sport, at the community level, including through leadership and targeted community-based sports activity.	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Program 1.1		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	97,862	96,193
Revenues from other independent sources	13,969	11,335
Expenses not requiring appropriation in the Budget year	4,987	10,411
Total expenses for Outcome 1	116,818	117,939
Outcome 2: Excellence in sports performance and continued international sporting success, by talented athletes and coaches, including through leadership in high performance athlete development, targeted science and research.	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Program 2.1		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	169,836	169,471
Revenues from other independent sources	22,227	20,566
Expenses not requiring appropriation in the Budget year	2,771	3,946
Total expenses for Outcome 2	194,834	193,983
Average Staffing Level (number)	718	696

Program expenses					
	2012-13 Estimated actual \$'000	2013-14 Budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual departmental expenses:					
Departmental item	311,652	311,922	278,928	262,771	265,058
Total program expenses	311,652	311,922	278,928	262,771	265,058

Contributions to Outcome 1

Program 1.1: Australian Sports Commission

Program 1.1 Objective

The ASC will contribute to improved participation in sport by:

- Providing children with a positive introduction to sport through the delivery of the Active After-school Communities (AASC) program.
- Investing in national sporting organisations to deliver outcomes identified in their participation plans.
- Providing support and assistance to national sporting organisations to build their capability to implement their participation plans.
- Providing resources, information and tools as well as professional development and networking opportunities to help build the sustainability and capability of sport sector partners.

Program 1.1 Deliverables

Qualitative deliverables for this program include:

- Deliver the following grant programs to grow participation and involvement of under-represented groups: Local Sporting Champions, Elite Indigenous Travel and Accommodation Assistance Program, Sport Leadership Grants and Scholarships for Women and Multicultural Youth Sports Program.
- Work with sector partners to improve the range, quality and timeliness of sport participation data.
- Evidence-based pilot projects with national sporting organisations targeting specific market opportunities and barriers to participation in sport.
- A suite of resources, tools and good practice guidelines for national sporting organisations on governance and compliance matters, such as Workplace Health and Safety guidelines for organisations.
- Pilot with national sporting organisations to better understand and build the current ability of their workforce (paid and volunteer) to deliver their sport in the community.

The following table outlines the quantitative deliverables for this program.

Deliverables	2012-13 Estimated actual	2013-14 Budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
Number of schools and out-of-school hours care services delivering the Active After School Communities program	3,270	3,270	3,270 ¹	na	na
Number of priority participation national sporting organisations funded to implement plans to increase community participation	33	33	33	33	33
Number of priority participation national sporting organisations which implement specific strategies, programs or approaches to increase participation by under-represented groups	24	24	24	24	24

¹ For the first half of 2014-15.

Program 1.1 Key performance indicators

The ASC will produce the following qualitative key performance indicator to achieve Program 1.1 objectives in 2013-14:

- Information concerning the financial position of national sporting organisations, including their reliance on ASC funding, is reported as part of the State of Sports Report.

The following table outlines the quantitative key performance indicators for this program.

Key Performance Indicators	2012-13 Estimated actual	2013-14 Budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
Percentage of Active After-school Communities sites which agree that the program provides a fun, safe and positive introduction to sport for children	90%	90%	90% ¹	na	na
Percentage of Active After-school Communities program coaches that believe that the program leads to greater opportunities for primary school children to join local sporting clubs	na	75%	75% ¹	na	na
Percentage of priority participation national sporting organisations that achieved growth in engagement and/or exposure programs	na	85%	85%	85%	85%
Percentage of priority participation national sporting organisations that agree that the specialist inclusion, integrity and workforce development services they received from the ASC had an outstanding or high impact ² on their capability to deliver their participation plans	na	75%	80%	80%	85%
Number of sports that have a satisfactory program for implementation of required governance reforms	na	7	15	25	30+
Percentage of national sporting organisations whose financial position does not represent a risk to ASC investment	na	85%	85+%	85+%	90+%
Percentage of governance and management interventions and commercialisation strategies completed and ranked by the national sporting organisation as having either outstanding or high impact ³	na	75%	80%	80%	85%
Percentage of sector partners that agree that alignment and collaboration within the sector has resulted in improved outcomes	na	75%	80%	80%	85%

1 For the first half of 2014-15.

2 Rating of "outstanding" or "high impact" in the annual survey.

3 Rating of "outstanding" or "high impact" in project evaluations.

Contributions to Outcome 2

Program 2.1: Australian Sports Commission

Program 2.1 Objective

The ASC will contribute to excellence in sports performance and continued international success by:

- Providing targeted investment to national sporting organisations and athletes to deliver high performance outcomes that contribute to the targets as set out in *Australia's Winning Edge 2012-2022*.
- Providing high performance advice, guidance and assistance to national sporting organisations to build their capacity and capability to develop and deliver high performance programs that achieve international success.
- Investing in leadership by providing professional development and networking opportunities particularly for coaches and high performance leaders to ensure that Australia develops and retains high quality coaches and high performance leaders who can provide world best support.
- Leading a stronger more effective national high performance system collectively working towards common outcomes for international success.
- Focusing on athlete pathways and development and providing financial support to athletes so that they receive the right support at the right time along their pathway to international success.
- Providing service support within the daily training environment across a range of performance services, in accordance with NSO plans, to optimise high performance outcomes.
- Coordinating a national high performance research and innovation agenda to drive increased performance.

Program 2.1 Deliverables

The ASC will produce the following qualitative deliverables to achieve Program 2.1 objectives in 2013-14:

- Effectively manage the transition out of existing AIS programs to NSO-driven programs to minimise disruption to sports and athletes.
- Implement new high performance investment approach and associated accountability and monitoring processes to ensure resources are targeted and prioritised to deliver performance outcomes.
- Conduct initiatives and interventions addressing high performance capability and the promotion of best practice in high performance.
- Conduct national programs in identified themes, including quality assurance and athlete career and education support.
- Support the National Elite Sports Council as a focal point for communication, issues management and national program coordination across the high performance network.
- Conduct 'Sports Draft' and 'Second Chance' programs for Olympic, Paralympic and Commonwealth Games sports.
- Develop benchmark measures for athlete progression and attrition.
- Deliver AIS scholarship programs until 31 December 2013.
- Provide, through the AIS European Training Centre in Varese, Italy, quality accommodation, training and recover facility with sports science and medicine and athlete support provisions.
- Develop and maintain a national high performance research agenda in collaboration with internal and external partners including leading research and technology institutions.

Program 2.1 Deliverables (continued)

The following table outlines the quantitative deliverables being pursued by the ASC to achieve the Program 2.1 objectives in 2013-14.

Deliverables	2012-13 Estimated actual	2013-14 Budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
Number of national sporting organisations funded to implement high performance plans	31	31	31	31	31
Number of coaches supported through the AIS Centre for Performance Coaching and Leadership's Performance Coach program	na	15	15	15	15
Number of high performance leaders supported through AIS Centre for Performance Coaching and Leadership's Performance Leader program	na	15	15	15	15
Number of high performance leaders and coaches attending AIS Centre for Performance Coaching and Leadership open learning sessions	na	250	250	250	250
Number of athletes supported through the Direct Athlete Support scheme	670	750 ¹	750 ¹	670	670
Number of sports completing thorough reviews of their talent health/pathways	na	15	15	15	15
Number of applied research projects completed and delivered to athletes and coaches	25	25	25	25	25

¹ Reflecting implementation of Enhanced Direct Athlete Support Scheme in 2013-14 and 2014-15 to include Commonwealth Games medal potential athletes not supported under the existing scheme.

Program 2.1 Key performance indicators

The ASC will produce the following qualitative key performance indicator to achieve Program 2.1 objectives in 2013-14:

- Australian athletes and sports achieve the benchmark event result targets as reported in the State of Sports report.

The ASC will produce the following quantitative key performance indicators to achieve Program 2.1 objectives in 2013-14.

Key Performance Indicators	2012-13 Estimated actual	2013-14 Budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
Percentage of national sporting organisations that achieved the key performance indicators listed in their high performance plans	75%	80%	80%	90%	90%
Percentage of national sporting organisations that agree that the specialist services they received from the AIS had an outstanding or high impact ¹ on their capability to deliver their high performance plan	na	75%	80%	80%	85%
Percentage of high performance sector partners with participants in the AIS Centre for Performance Excellence programs that are satisfied or highly satisfied with the professional development and networking opportunities provided by the programs	na	75%	80%	80%	85%
Percentage of high performance coaches and leaders participating in AIS Centre for Performance Excellence programs that agree that the program made a significant contribution to their development	na	75%	80%	80%	85%
Percentage of national sporting organisations funded for high performance satisfied with the servicing provided by a nationally aligned high performance network	na	75%	80%	80%	85%
Percentage of Direct Athlete Support recipients satisfied that direct athlete support has enhanced their ability to prepare for competition	90%	90%	90%	90%	90%
Percentage of national sporting organisations who agree that nationally coordinated talent identification, development and pathway enhancement projects, such as 'Sports Draft' and 'Second Chance' have assisted in growing their talent pipeline	na	75%	80%	80%	85%

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Program 2.1 Key performance indicators (continued)

Key Performance Indicators	2012-13 Estimated actual	2013-14 Budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
Percentage of users (national sporting organisations and sector partners) who agree that the servicing they received through the AIS made a significant contribution to the daily training environment they provide for their athletes	na	75%	80%	80%	85%
Percentage of users of the AIS European Training Centre who are satisfied with the facilities and services provided	na	75%	80%	80%	85%
Percentage of users of the AIS European Training Centre who agree that the centre enhanced their capability to prepare for international competition	na	75%	80%	80%	85%
Percentage of applied research and development projects completed and ranked by the primary beneficiary as having either outstanding or high impact ²	80%	80%	80%	80%	80%
Percentage of projects funded through the competitive innovation fund which have commenced and are assessed as effectively meeting project deliverables and outcomes	na	75%	80%	80%	85%

1 Rating of "outstanding" or "high impact" in the annual survey.

2 Rating of "outstanding" or "high impact" in project evaluations.

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 2013-14 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government Indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The ASC does not have any administered funds.

3.1.2 Special accounts

The ASC does not manage any special accounts.

3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure

	Appropriations				Other \$'000	Total \$'000	Program
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
	Australian Sports Commission						
Outcome 1							
National Sport System Development							
Departmental 2013-14	3,551	-	-	3,551	-	3,551	1.1
Departmental 2012-13	3,551	-	-	3,551	-	3,551	1.1
Total outcome 2013-14	3,551	-	-	3,551	-	3,551	
Total outcome 2012-13	3,551	-	-	3,551	-	3,551	
Outcome 2							
National Elite Athlete Development							
Departmental 2013-14	-	-	-	-	600	600	2.1
Departmental 2012-13	155	-	-	155	600	755	2.1
Total outcome 2013-14	-	-	-	-	600	600	
Total outcome 2012-13	155	-	-	155	600	755	
Total departmental 2013-14	3,551	-	-	3,551	600	4,151	
Total departmental 2012-13	3,706	-	-	3,706	600	4,306	
Total AGIE 2013-14	3,551	-	-	3,551	600	4,151	
Total AGIE 2012-13	3,706	-	-	3,706	600	4,306	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

The agency resource statement (table 1.1) provides a consolidated view of all the resources available in 2013-14. This includes operating appropriation, funds from other sources and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the Comprehensive Income Statement (table 3.2.1).

3.2.2 Analysis of budgeted financial statements

Comprehensive income statement

The ASC is budgeting for an operating loss of \$7.76 million in 2012-13 arising from additional unfunded depreciation expense reflecting revaluations of assets plus timing differences across financial years as to when revenue is received and expenditure for certain externally funded programs occurs.

The ASC is budgeting for an operating loss for the 2013-14 Budget year and forward estimates period arising from the same drivers as the 2012-13 operating loss.

Since the 2012-13 PB Statements were published the 2013-14 estimate for revenue from government has increased by \$16.94 million largely reflecting the extension of the Active After-school Communities program to 31 December 2014. This has resulted in an overall increase in associated employee, supplier and grants expenditure estimates.

Budgeted departmental balance sheet

Total assets at 30 June 2014 are anticipated to be \$309.79 million, \$237.16 million (77%) of which represents investment in non-financial assets. Liabilities are expected to remain stable over the budget and forward estimates period and comprise mainly of grant and supplier payables and employee entitlements.

Total equity is estimated at \$281.30 million at 30 June 2014. The reduction in equity over the forward estimates period reflects the impact of the budgeted technical accounting loss for increased depreciation expense arising from revaluations of assets.

3.2.3 Budgeted financial statements tables

Table 3.2.1 Comprehensive income statement (showing net cost of services) for the period ended 30 June

	Estimated actual	Budget estimate	For ward estimate	For ward estimate	For ward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	77,943	80,175	72,949	66,326	68,258
Supplier expenses	61,808	57,362	52,129	54,527	56,069
Grants	151,403	152,044	131,415	119,594	118,403
Depreciation and amortisation	20,498	22,341	22,435	22,324	22,328
Total expenses	311,652	311,922	278,928	262,771	265,058
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	32,396	28,401	23,743	22,933	22,983
Interest	3,800	3,500	3,000	3,000	3,000
Total own-source revenue	36,196	31,901	26,743	25,933	25,983
Total own-source income	36,196	31,901	26,743	25,933	25,983
Net cost of (contribution by) services	275,456	280,021	252,185	236,838	239,075
Revenue from Government	267,698	265,664	246,324	230,924	233,157
Total comprehensive income (loss) attributable to the Australian Government	(7,758)	(14,357)	(5,861)	(5,914)	(5,918)

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	42,749	35,182	44,040	59,263	47,066
Trade and other receivables	7,369	7,369	7,369	7,369	7,369
Other investments	30,077	30,077	30,077	30,077	30,077
Total financial assets	80,195	72,628	81,486	96,709	84,512
Non-financial assets					
Land and buildings	223,403	213,776	199,899	183,238	187,392
Property, plant and equipment	14,951	17,939	14,744	11,428	13,779
Intangibles	2,960	2,593	2,786	1,626	1,400
Inventories	1,241	1,241	1,241	1,241	1,241
Other non-financial assets	1,611	1,611	1,611	1,611	1,611
Total non-financial assets	244,166	237,160	220,281	199,144	205,423
Assets held for sale					
Total assets	324,361	309,788	301,767	295,853	289,935
LIABILITIES					
Payables					
Suppliers	5,958	5,958	5,958	5,958	5,958
Grants	1,896	1,896	1,896	1,896	1,896
Other payables	2,976	2,976	2,976	2,976	2,976
Total payables	10,830	10,830	10,830	10,830	10,830
Provisions					
Employee provisions	17,693	17,477	15,317	15,317	15,317
Other provisions	182	182	182	182	182
Total provisions	17,875	17,659	15,499	15,499	15,499
Total liabilities	28,705	28,489	26,329	26,329	26,329
Net assets	295,656	281,299	275,438	269,524	263,606
EQUITY					
Contributed equity	148,710	148,710	148,710	148,710	148,710
Reserves	155,599	155,599	155,599	155,599	155,599
Retained surplus (accumulated deficit)	(8,653)	(23,010)	(28,871)	(34,785)	(40,703)
Total Equity	295,656	281,299	275,438	269,524	263,606

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2013-14)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	(8,653)	155,599	-	148,710	295,656
Adjusted opening balance	(8,653)	155,599	-	148,710	295,656
Comprehensive income					
Surplus (deficit) for the period	(14,357)	-	-	-	(14,357)
Total comprehensive income	(14,357)	-	-	-	(14,357)
Estimated closing balance as at 30 June 2014	(23,010)	155,599	-	148,710	281,299

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	267,698	265,664	246,324	230,924	233,157
Goods and services	32,396	28,401	23,743	22,933	22,983
Interest	3,800	3,500	3,000	3,000	3,000
Total cash received	303,894	297,565	273,067	256,857	259,140
Cash used					
Employees	77,428	80,391	75,109	66,326	68,258
Suppliers	61,808	57,362	52,129	54,527	56,069
Other	151,403	152,044	131,415	119,594	118,403
Total cash used	290,639	289,797	258,653	240,447	242,730
Net cash from (used by) operating activities	13,255	7,768	14,414	16,410	16,410
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	12,793	15,335	5,556	1,187	28,607
Total cash used	12,793	15,335	5,556	1,187	28,607
Net cash from (used by) investing activities	(12,793)	(15,335)	(5,556)	(1,187)	(28,607)
Net increase (decrease) in cash held	462	(7,567)	8,858	15,223	(12,197)
Cash and cash equivalents at the beginning of the reporting period	42,287	42,749	35,182	44,040	59,263
Cash and cash equivalents at the end of the reporting period	42,749	35,182	44,040	59,263	47,066

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ¹	12,793	15,335	5,556	1,187	28,607
TOTAL	12,793	15,335	5,556	1,187	28,607
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	12,793	15,335	5,556	1,187	28,607
Total cash used to acquire assets	12,793	15,335	5,556	1,187	28,607

¹ May include assets funded from: annual and prior year appropriations, donations and contributions, gifts, internally developed assets and proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements - departmental (2013-14)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013					
Gross book value	10,100	469,060	34,625	7,523	521,308
Accumulated depreciation/amortisation and impairment	-	(255,757)	(19,674)	(4,563)	(279,994)
Opening net book balance	10,100	213,303	14,951	2,960	241,314
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ¹	-	7,034	7,785	516	15,335
Total additions	-	7,034	7,785	516	15,335
Other movements					
Depreciation/amortisation expense	-	(16,661)	(4,797)	(883)	(22,341)
Total other movements	-	(16,661)	(4,797)	(883)	(22,341)
As at 30 June 2014					
Gross book value	10,100	476,094	42,410	8,039	536,643
Accumulated depreciation/amortisation and impairment	-	(272,418)	(24,471)	(5,446)	(302,335)
Closing net book balance	10,100	203,676	17,939	2,593	234,308

¹ 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill No.1 2013-14 for depreciation / amortisation expenses or other operational expenses.