

## 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.

**Table 3.1.1: Movement of Administered Funds Between Years**

	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 7</b>					
7.5 Health Infrastructure	(109,631)	131,465	56,147	25,017	9,296
<b>Total movement of administered funds</b>	<b>(109,631)</b>	<b>131,465</b>	<b>56,147</b>	<b>25,017</b>	<b>9,296</b>

### 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 the Department.

**Table 3.1.2: Estimates of Special Account Cash Glows and Balances**

		Opening balance <b>2014-15</b>	Appropriation receipts 2014-15	Other receipts 2014-15	Payments 2014-15	Closing balance 2014-15
	Outcome	2013-14	2013-14	2013-14	2013-14	2013-14
		\$'000	\$'000	\$'000	\$'000	\$'000
Australian Childhood Immunisation Register (A)	1	<b>2,517</b>	<b>5,802</b>	<b>3,673</b>	<b>9,475</b>	<b>2,517</b>
		2,517	5,747	3,641	9,388	2,517
Health and Hospitals Fund Heath Portfolio <sup>1</sup> (A)	7	-	-	<b>795,233</b>	<b>795,233</b>	-
		-	-	599,801	599,801	-
Local Hospital Network (A)	4	1,261	-	-	-	<b>1,261</b>
		1,261	-	-	-	1,261
Human Pituitary Hormones (A)	9	<b>2,837</b>	-	-	<b>160</b>	<b>2,677</b>
		2,987	-	-	150	2,837
National Industrial Chemicals Notification and Assessment Scheme (D)	7	<b>9,717</b>	<b>354</b>	<b>12,969</b>	<b>13,267</b>	<b>9,773</b>
		10,319	436	14,030	15,068	9,717
Office of Gene Technology Regulator (D)	7	<b>6,828</b>	<b>7,830</b>	<b>171</b>	<b>8,001</b>	<b>6,828</b>
		6,828	7,976	166	8,142	6,828
Services for Other Entities and Trust Moneys (S)	various	<b>8,350</b>	<b>5,976</b>	<b>9,164</b>	<b>17,546</b>	<b>5,944</b>
		26,581	12,277	12,606	43,114	8,350
Sport and Recreation (A)	10	<b>2,042</b>	-	<b>12,197</b>	<b>12,168</b>	<b>2,071</b>
		2,013	-	587	558	2,042
Therapeutic Goods Administration (D)	7	<b>54,806</b>	<b>7,664</b>	<b>131,994</b>	<b>147,736</b>	<b>46,728</b>
		58,342	4,898	128,900	137,334	54,806
<b>Total Special Accounts 2014-15 Estimate</b>		<b>88,358</b>	<b>27,626</b>	<b>965,401</b>	<b>1,003,586</b>	<b>77,799</b>
<i>Total Special Accounts 2013-14 estimated actual</i>		<i>110,848</i>	<i>31,334</i>	<i>759,731</i>	<i>813,555</i>	<i>88,358</i>

D = Departmental; A = Administered; S = Special Public Money

- 1 The Health and Hospitals Fund (HHF) is established and funded under the *Nation-building Funds Act 2008*. Following the transfer of the uncommitted balance of the HHF to the Medical Research Future Fund, the *Nation-building Funds Act 2008* is due to be repealed and funding for existing activity is expected to be met by Special Appropriation provisions from 1 January 2015.

### 3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure

Outcome	Appropriations			Total approp \$'000	Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000			
<b>Department of Health</b>						
<b>Outcome 1</b>						
Administered 2014-15	3,931		6,900	10,831		10,831
<i>Administered 2013-14</i>	<i>3,710</i>		<i>7,100</i>	<i>10,810</i>		<i>10,810</i>
Departmental 2014-15				-		-
<i>Departmental 2013-14</i>				-		-
Total outcome 2014-15	3,931	-	6,900	10,831	-	10,831
<i>Total outcome 2013-14</i>	<i>3,710</i>	-	<i>7,100</i>	<i>10,810</i>	-	<i>10,810</i>
<b>Outcome 2</b>						
Administered 2014-15	3,120		45,500	48,620		48,620
<i>Administered 2013-14</i>	<i>3,111</i>		<i>43,500</i>	<i>46,611</i>		<i>46,611</i>
Departmental 2014-15				-		-
<i>Departmental 2013-14</i>				-		-
Total outcome 2014-15	3,120	-	45,500	48,620	-	48,620
<i>Total outcome 2013-14</i>	<i>3,111</i>	-	<i>43,500</i>	<i>46,611</i>	-	<i>46,611</i>
<b>Outcome 3</b>						
Administered 2014-15	9,439		42,273	51,712		51,712
<i>Administered 2013-14</i>	<i>9,309</i>		<i>34,312</i>	<i>43,621</i>		<i>43,621</i>
Departmental 2014-15				-		-
<i>Departmental 2013-14</i>				-		-
Total outcome 2014-15	9,439	-	42,273	51,712	-	51,712
<i>Total outcome 2013-14</i>	<i>9,309</i>	-	<i>34,312</i>	<i>43,621</i>	-	<i>43,621</i>
<b>Outcome 5</b>						
Administered 2014-15	731,189			731,189		731,189
<i>Administered 2013-14</i>	<i>798,999</i>			<i>798,999</i>		<i>798,999</i>
Departmental 2014-15	48,886			48,886		48,886
<i>Departmental 2013-14</i>	<i>53,917</i>			<i>53,917</i>		<i>53,917</i>
Total outcome 2014-15	780,075	-	-	780,075	-	780,075
<i>Total outcome 2013-14</i>	<i>852,916</i>	-	-	<i>852,916</i>	-	<i>852,916</i>

Table 3.1.3: Australian Government Indigenous Expenditure (Cont.)

Outcome	Appropriations			Total appro \$'000	Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special appro \$'000			
<b>Department of Health</b>						
<b>Outcome 7</b>						
Administered 2014-15	277			277		277
<i>Administered 2013-14</i>	1,025			1,025		1,025
Departmental 2014-15				-		-
<i>Departmental 2013-14</i>				-		-
Total outcome 2014-15	277	-	-	277	-	277
<i>Total outcome 2013-14</i>	1,025	-	-	1,025	-	1,025
<b>Outcome 8</b>						
Administered 2014-15	31,682			31,682		31,682
<i>Administered 2013-14</i>	14,854			14,854		14,854
Departmental 2014-15				-		-
<i>Departmental 2013-14</i>				-		-
Total outcome 2014-15	31,682	-	-	31,682	-	31,682
<i>Total outcome 2013-14</i>	14,854	-	-	14,854	-	14,854
Total administered 2014-15	779,638	-	94,673	874,310	-	874,310
<i>Total administered 2013-14</i>	831,008	-	84,912	915,919	-	915,919
Total departmental 2014-15	48,886	-	-	48,886	-	48,886
<i>Total departmental 2013-14</i>	53,917	-	-	53,917	-	53,917
<b>Total AGIE 2014-15</b>	<b>828,524</b>	<b>-</b>	<b>94,673</b>	<b>923,196</b>	<b>-</b>	<b>923,196</b>
<i>Total AGIE 2013-14</i>	<i>884,925</i>	<i>-</i>	<i>84,912</i>	<i>969,836</i>	<i>-</i>	<i>969,836</i>

## **3.2 Budgeted Financial Statements**

### **3.2.1 Analysis of Budgeted Financial Statements**

#### **Departmental**

The departmental budgeted financial statements include the Department of Health, the Therapeutic Goods Administration (TGA), the Office of Gene Technology Regulator (OGTR), and the National Industrial Chemicals Notification and Assessments Scheme (NICNAS).

#### **Comprehensive Income Statement**

The Department is anticipating a break-even position net of unfunded depreciation from 2014-15 to 2017-18, and an approved operating loss of \$5.1 million in 2013-14 net of unfunded depreciation.

The revenues and expense estimates reflect the transfer of the aged care function to the Department of Social Services (DSS), the transfer of some Indigenous policy functions to the Department of the Prime Minister and Cabinet (PM&C), and the transfer of the sport policy and programmes from the former Department of Regional Australia, Local Government, Arts and Sport, as part of the September 2013 Administrative Arrangements Order (AAO).

Net movements in appropriation revenues are consistent with Government decisions. Measures for the 2014-15 Budget are reported in Table 1.3.1.

Revenues from external sources primarily relate to the cost recovery operations of TGA and NICNAS.

Expenses are consistent with income projections driven by Government decisions and external sources.

#### **Balance Sheet**

The changes to asset and liability estimates are largely a result of the transfer of functions under the AAO referred to above.

Assets and liabilities are generally estimated to remain relatively stable across the forward years.

#### **Cash Flow**

Cash flows are consistent with projected income and expense, capital injections from Government and investments in property, infrastructure, plant and equipment.

## **Administered**

### **Schedule of Budgeted Income and Expenses**

The administered revenues and expense estimates reflect the transfer of the aged care function to DSS, the transfer of some Indigenous policy functions to PM&C, and the transfer of the sport policy and programmes from the former Department of Regional Australia, Local Government, Arts and Sport, as part of the September 2013 AAO changes.

#### **Income**

Revenue estimates include levies for the run-off cover scheme, the private health insurance risk equalisation and administration levy and revenues relating to pharmaceutical and Medicare recoveries.

Revenue reduces from 2013-14 to 2014-15 as a result of the aged care programme being transferred to DSS as noted above.

#### **Subsidies and Grants expense**

Subsidy and grant estimates also reduce from 2013-14 to 2014-15 as a result of the aged care programme revenues being transferred to DSS as noted above.

#### **Personal Benefits expense**

Personal benefits include Pharmaceutical and Medicare benefits and the Private Health Insurance rebate.

### **Schedule of Budgeted Assets and Liabilities**

The Administered Balance Sheet primarily reports movements in liabilities, including estimates for accrued liabilities for unpaid amounts relating to; medical benefits, pharmaceutical benefits, and the private health insurance rebate. The Administered Balance Sheet also includes estimates for the value of the National Medical Stockpile inventories.

### **Schedule of Administered Capital Budget**

An additional \$5.7 million for capital funding in 2014-15 to provide for the replenishment of the National Medical Stockpile.

### 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 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>EXPENSES</b>					
Employee benefits	533,139	454,860	432,832	424,949	428,533
Supplier expenses	199,320	179,363	159,643	160,121	162,956
Depreciation and amortisation	39,124	38,456	33,082	27,387	28,209
Other expenses	2,000	2,032	2,032	2,032	2,032
<b>Total expenses</b>	<b>773,583</b>	<b>674,711</b>	<b>627,589</b>	<b>614,489</b>	<b>621,730</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	154,195	156,444	158,367	159,923	161,496
Interest	-	-	2,300	2,300	2,300
Other revenue	3,166	10,558	10,863	11,168	11,468
<b>Total revenue</b>	<b>157,361</b>	<b>167,002</b>	<b>171,530</b>	<b>173,391</b>	<b>175,264</b>
<b>Gains</b>					
Other	964	964	964	964	964
<b>Total gains</b>	<b>964</b>	<b>964</b>	<b>964</b>	<b>964</b>	<b>964</b>
<b>Total own-source income</b>	<b>158,325</b>	<b>167,966</b>	<b>172,494</b>	<b>174,355</b>	<b>176,228</b>
<b>Net cost of (contribution by) services</b>	<b>615,258</b>	<b>506,745</b>	<b>455,095</b>	<b>440,134</b>	<b>445,502</b>
Revenue from Government	575,568	473,675	428,470	420,337	426,014
<b>Surplus (Deficit)</b>	<b>(39,690)</b>	<b>(33,070)</b>	<b>(26,625)</b>	<b>(19,797)</b>	<b>(19,488)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(39,690)</b>	<b>(33,070)</b>	<b>(26,625)</b>	<b>(19,797)</b>	<b>(19,488)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(39,690)</b>	<b>(33,070)</b>	<b>(26,625)</b>	<b>(19,797)</b>	<b>(19,488)</b>



**Table 3.2.1: Comprehensive Income Statement (showing net cost of services)  
(for the period ended 30 June) (Cont.)**

**Note: Reconciliation of  
comprehensive income  
attributable to the agency**

	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>-39,690</b>	<b>-33,070</b>	<b>-26,625</b>	<b>-19,797</b>	<b>-19,488</b>
plus non-appropriated expenses depreciation and amortisation expenses	34,590	33,070	26,625	19,797	19,488
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-5,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June) – Department of Health**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	4,096	4,015	4,006	4,006	4,006
Receivables	154,178	141,014	136,218	125,263	136,117
Other	437	437	437	437	437
<b>Total financial assets</b>	<b>158,711</b>	<b>145,466</b>	<b>140,661</b>	<b>129,706</b>	<b>140,560</b>
<b>Non-financial assets</b>					
Land and buildings	52,359	47,973	43,489	44,296	41,551
Property, plant and equipment	13,692	9,205	8,147	8,393	8,030
Inventories	186	186	186	186	186
Intangibles	113,754	113,680	108,254	97,597	91,403
Other	5,005	5,005	5,005	5,005	5,005
<b>Total non-financial assets</b>	<b>184,996</b>	<b>176,049</b>	<b>165,081</b>	<b>155,477</b>	<b>146,175</b>
<b>Total assets</b>	<b>343,707</b>	<b>321,515</b>	<b>305,742</b>	<b>285,183</b>	<b>286,735</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	59,810	59,810	59,810	59,810	59,810
Other payables	36,893	37,425	37,425	29,425	37,425
<b>Total payables</b>	<b>96,703</b>	<b>97,235</b>	<b>97,235</b>	<b>89,235</b>	<b>97,235</b>
<b>Provisions</b>					
Employees	111,724	110,890	110,649	110,653	110,846
Other provisions	20,241	16,953	16,953	16,453	16,453
<b>Total provisions</b>	<b>131,965</b>	<b>127,843</b>	<b>127,602</b>	<b>127,106</b>	<b>127,299</b>
<b>Total liabilities</b>	<b>228,668</b>	<b>225,078</b>	<b>224,837</b>	<b>216,341</b>	<b>224,534</b>
<b>Net Assets</b>	<b>115,039</b>	<b>96,437</b>	<b>80,905</b>	<b>68,842</b>	<b>62,201</b>
<b>EQUITY</b>					
Contributed equity	216,587	231,055	242,148	249,882	262,729
Reserves	14,088	14,088	14,088	14,088	14,088
Retained surpluses or accumulated deficits	(115,636)	(148,706)	(175,331)	(195,128)	(214,616)
<b>Total equity</b>	<b>115,039</b>	<b>96,437</b>	<b>80,905</b>	<b>68,842</b>	<b>62,201</b>

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

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total
	\$'000	\$'000	\$'000	\$'000	
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(115,636)	14,088	-	216,587	<b>115,039</b>
Surplus (deficit) for the period	(33,070)	-	-	-	<b>(33,070)</b>
Contribution/(Distribution) of equity	-	-	-	-	-
Appropriation (equity injection)	-	-	-	8,440	<b>8,440</b>
Capital budget - Bill 1 (DCB) <sup>1</sup>	-	-	-	6,028	<b>6,028</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(148,706)</b>	<b>14,088</b>	<b>-</b>	<b>231,055</b>	<b>96,437</b>

1 DCB = Departmental Capital Budget.

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	156,492	155,769	158,367	159,923	161,496
Appropriations	779,164	574,318	521,927	520,168	501,170
Interest	-	-	2,300	2,300	2,300
Net GST received	28,767	24,429	24,164	23,847	25,001
Other cash received	3,837	14,090	13,649	11,168	11,468
<b>Total cash received</b>	<b>968,260</b>	<b>768,606</b>	<b>720,407</b>	<b>717,406</b>	<b>701,435</b>
<b>Cash used</b>					
Employees	597,086	458,695	433,073	432,945	420,340
Suppliers	215,040	178,451	161,414	159,657	161,992
Net GST paid	28,048	24,429	24,164	23,847	25,001
Cash to the Official Public Account	90,528	86,804	88,712	88,876	86,010
Other	20,997	5,267	2,032	2,032	2,032
<b>Total cash used</b>	<b>951,699</b>	<b>753,646</b>	<b>709,395</b>	<b>707,357</b>	<b>695,375</b>
<b>Net cash from (or used by)operating activities</b>	<b>16,561</b>	<b>14,960</b>	<b>11,012</b>	<b>10,049</b>	<b>6,060</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	40,853	29,509	22,114	17,783	18,907
<b>Total cash used</b>	<b>40,853</b>	<b>29,509</b>	<b>22,114</b>	<b>17,783</b>	<b>18,907</b>
<b>Net cash from (or used by) investing activities</b>	<b>(40,853)</b>	<b>(29,509)</b>	<b>(22,114)</b>	<b>(17,783)</b>	<b>(18,907)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	19,252	14,468	11,093	7,734	12,847
<b>Total cash received</b>	<b>19,252</b>	<b>14,468</b>	<b>11,093</b>	<b>7,734</b>	<b>12,847</b>
<b>Net cash from (or used by) financing activities</b>	<b>19,252</b>	<b>14,468</b>	<b>11,093</b>	<b>7,734</b>	<b>12,847</b>
Net cash from AAO transfers	5,188				
<b>Net increase (or decrease)in cash held</b>	<b>148</b>	<b>(81)</b>	<b>(9)</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	3,948	4,096	4,015	4,006	4,006
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,096</b>	<b>4,015</b>	<b>4,006</b>	<b>4,006</b>	<b>4,006</b>

Table 3.2.5: Departmental Capital Budget Statement – Department of Health

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB) <sup>1</sup>	6,564	6,028	6,227	5,868	10,981
Equity injections - Bill 2	15,130	8,440	4,866	1,866	1,866
<b>Total capital appropriations</b>	<b>21,694</b>	<b>14,468</b>	<b>11,093</b>	<b>7,734</b>	<b>12,847</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	19,252	14,468	11,093	7,734	12,847
Other	2,442	-	-	-	-
<b>Total items</b>	<b>21,694</b>	<b>14,468</b>	<b>11,093</b>	<b>7,734</b>	<b>12,847</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	25,245	8,840	4,866	1,866	1,866
Funded by capital appropriation - DCB <sup>1</sup>	6,564	6,028	6,227	7,857	10,981
Funded internally from departmental resources	9,044	14,641	11,021	8,060	6,060
<b>Total acquisitions of non-financial assets</b>	<b>40,853</b>	<b>29,509</b>	<b>22,114</b>	<b>17,783</b>	<b>18,907</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
<b>Total purchases</b>	<b>40,853</b>	<b>29,509</b>	<b>22,114</b>	<b>17,783</b>	<b>18,907</b>
<b>Total cash used to acquire assets</b>	<b>52,533</b>	<b>61,966</b>	<b>31,269</b>	<b>25,782</b>	<b>18,068</b>

1 DCB = Departmental Capital Budget.

**Table 3.2.6: Statement of Asset Movements (2014-15) – Department of Health**

	Buildings \$'000	Other property, plant & equipment \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>				
Gross book value	107,395	34,661	203,101	<b>345,157</b>
Accumulated depreciation/amortisation and impairment	55,036	20,969	89,347	<b>165,352</b>
<b>Opening net book balance</b>	<b>52,359</b>	<b>13,692</b>	<b>113,754</b>	<b>179,805</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	8,840	<b>8,840</b>
By purchase - appropriation ordinary annual services	2,188	513	3,327	<b>6,028</b>
By purchase - other	3,248	2,063	9,330	<b>14,641</b>
<b>Sub-total</b>	<b>5,436</b>	<b>2,576</b>	<b>21,497</b>	<b>29,509</b>
<b>Other movements</b>				
Depreciation/amortisation expense	9,822	7,063	21,571	<b>38,456</b>
<b>As at 30 June 2015</b>				
Gross book value	112,831	37,237	224,598	<b>374,666</b>
Accumulated depreciation/amortisation and impairment	64,858	28,032	110,918	<b>203,808</b>
<b>Closing net book balance</b>	<b>47,973</b>	<b>9,205</b>	<b>113,680</b>	<b>170,858</b>

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Other taxes, fees and fines	26,036	26,036	26,036	26,036	26,036
<b>Total taxation</b>	<b>26,036</b>	<b>26,036</b>	<b>26,036</b>	<b>26,036</b>	<b>26,036</b>
<b>Non-taxation</b>					
Other sources of non-taxation revenues	1,306,808	1,205,060	1,272,992	1,365,264	1,432,878
<b>Total non-taxation</b>	<b>1,306,808</b>	<b>1,205,060</b>	<b>1,272,992</b>	<b>1,365,264</b>	<b>1,432,878</b>
<b>Total revenues administered on behalf of Government</b>	<b>1,332,844</b>	<b>1,231,096</b>	<b>1,299,028</b>	<b>1,391,300</b>	<b>1,458,914</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>1,332,844</b>	<b>1,231,096</b>	<b>1,299,028</b>	<b>1,391,300</b>	<b>1,458,914</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	246,751	258,155	208,737	209,370	211,593
Subsidies	2,514,108	41,778	20,124	20,507	20,917
Personal benefits	35,513,269	37,495,481	37,930,508	40,066,532	41,904,789
Grants	6,993,526	6,572,171	6,152,001	6,066,130	6,411,404
Depreciation/amortisation	18,309	18,309	18,309	18,308	-
Write down and impairment of assets	17,301	25,978	6,407	12,814	12,814
CAC Act body payment items	198,178	296,283	287,103	285,476	248,096
<b>Total expenses administered on behalf of Government</b>	<b>45,501,442</b>	<b>44,708,155</b>	<b>44,623,189</b>	<b>46,679,137</b>	<b>48,809,613</b>

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	-	-	-	-
Receivables	496,418	564,678	579,118	606,777	634,370
Investments	193,606	195,106	195,106	195,106	195,106
<b>Total financial assets</b>	<b>690,024</b>	<b>759,784</b>	<b>774,224</b>	<b>801,883</b>	<b>829,476</b>
<b>Non-financial assets</b>					
Land and buildings	20,460	20,460	20,460	20,460	20,460
Intangibles	54,926	36,617	18,308	-	-
Inventories	196,601	177,865	171,458	158,644	145,830
<b>Total non-financial assets</b>	<b>271,987</b>	<b>234,942</b>	<b>210,226</b>	<b>179,104</b>	<b>166,290</b>
<b>Total assets administered on behalf of Government</b>	<b>962,011</b>	<b>994,726</b>	<b>984,450</b>	<b>980,987</b>	<b>995,766</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	27,187	27,187	27,187	27,187	27,187
Subsidies	298,296	297,796	296,696	294,796	296,196
Personal benefits payable	1,978,154	2,052,206	2,137,106	2,265,457	2,419,364
Grants	347,743	374,127	406,202	445,015	485,520
Other	42,396	42,396	42,396	42,396	42,396
<b>Total payables</b>	<b>2,693,776</b>	<b>2,793,712</b>	<b>2,909,587</b>	<b>3,074,851</b>	<b>3,270,663</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,693,776</b>	<b>2,793,712</b>	<b>2,909,587</b>	<b>3,074,851</b>	<b>3,270,663</b>



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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	26,036	26,036	26,036	26,036	26,036
Interest	-	-	-	-	-
Net GST received	393,728	393,728	393,728	393,728	393,728
Other	1,806,964	1,919,836	1,638,112	1,484,588	1,594,343
<b>Total cash received</b>	<b>2,226,728</b>	<b>2,339,600</b>	<b>2,057,876</b>	<b>1,904,352</b>	<b>2,014,107</b>
<b>Cash used</b>					
Grant payments	6,583,131	6,033,980	6,023,391	6,233,605	6,607,277
Subsidies	2,515,394	41,778	20,124	20,507	20,917
Personal benefits	35,453,590	37,444,660	37,914,587	39,950,390	41,752,591
Suppliers	271,265	253,229	208,179	208,783	211,006
Net GST paid	393,728	393,728	393,728	393,728	393,728
Other	578,501	795,233	360,238	70,588	10,318
<b>Total cash used</b>	<b>45,795,609</b>	<b>44,962,608</b>	<b>44,920,247</b>	<b>46,877,601</b>	<b>48,995,837</b>
<b>Net cash from (or used by) operating activities</b>	<b>(43,568,881)</b>	<b>(42,623,008)</b>	<b>(42,862,371)</b>	<b>(44,973,249)</b>	<b>(46,981,730)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Administered GST					
Appropriations	393,728	393,728	393,728	393,728	393,728
<b>Total cash received</b>	<b>393,728</b>	<b>393,728</b>	<b>393,728</b>	<b>393,728</b>	<b>393,728</b>
<b>Cash used</b>					
Return of GST	393,728	393,728	393,728	393,728	393,728
Investment in Portfolio Agencies	-	1,500	-	-	-
<b>Total cash used</b>	<b>393,728</b>	<b>395,228</b>	<b>393,728</b>	<b>393,728</b>	<b>393,728</b>
<b>Net cash from (or used by) financing activities</b>	<b>-</b>	<b>(1,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (or decrease) in cash held</b>	<b>(43,568,881)</b>	<b>(42,624,508)</b>	<b>(42,862,371)</b>	<b>(44,973,249)</b>	<b>(46,981,730)</b>
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- appropriations	44,783,941	43,763,024	44,137,143	46,325,648	48,400,541
- capital injections	18,139	7,242	-	-	-
Cash to the Official Public Account	(1,233,199)	(1,145,758)	(1,274,772)	(1,352,399)	(1,418,811)
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Administered assets	16,579	5,682	-	-	-
<b>Total capital appropriations</b>	<b>16,579</b>	<b>5,682</b>	-	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	16,579	5,682	-	-	-
<b>Total items</b>	<b>16,579</b>	<b>5,682</b>	-	-	-
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	18,139	7,242	-	-	-
<b>Total acquisition of non- financial assets</b>	<b>18,139</b>	<b>7,242</b>	-	-	-

**Table 3.2.11: Statement of Administered Asset Movements (2014-15) – Department of Health**

	Land \$'000	Buildings \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>				
Gross book value	1,760	20,365	91,544	<b>113,669</b>
Accumulated depreciation/amortisation and impairment	-	1,665	36,618	<b>38,283</b>
<b>Opening net book balance</b>	<b>1,760</b>	<b>18,700</b>	<b>54,926</b>	<b>75,386</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase or internally developed	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Movements</b>				
Depreciation/amortisation expense	-	-	18,309	<b>18,309</b>
Impairments	-	-	-	-
<b>As at 30 June 2015</b>				
Gross book value	1,760	20,365	91,544	<b>113,669</b>
Accumulated depreciation/amortisation and impairment	-	1,665	54,927	<b>56,592</b>
<b>Closing net book balance</b>	<b>1,760</b>	<b>18,700</b>	<b>36,617</b>	<b>57,077</b>

