

Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015-16 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 Australian 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

	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Outcome 7					
7.5 Health Infrastructure	4,256	(93,427)	70,502	18,669	-
Total movement of administered funds	4,256	(93,427)	70,502	18,669	-

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 section 78 of the PGPA Act or under separate enabling legislation (section 80 of the PGPA Act refers). Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Health.

Table 3.1.2: Estimates of Special Account Flows and Balances¹

		Opening balance 2015-16 2014-15	Appropriation receipts 2015-16 2014-15	Other receipts 2015-16 2014-15	Payments 2015-16 2014-15	Closing balance 2015-16 2014-15
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Childhood Immunisation Register (A)	1	2,442 2,442	5,858 5,802	3,705 3,673	9,563 9,475	2,442 2,442
Health and Hospitals Fund Health Portfolio ² (A)	7	- -	- -	315,944 719,802	315,944 719,802	- -
Human Pituitary Hormones (A)	9	2,697 2,857	- -	- -	160 160	2,537 2,697
Medical Research Future Fund ³ (A)	7	- -	- -	10,000 -	10,000 -	- -
National Industrial Chemicals Notification and Assessment Scheme (D)	7	11,125 11,069	3,874 354	15,870 12,969	19,620 13,267	11,249 11,125
Office of Gene Technology Regulator (D)	7	7,042 7,042	7,730 7,810	176 171	7,906 7,981	7,042 7,042
Services for Other Entities and Trust Moneys (S)	various	13,840 16,246	1,437 5,976	4,521 9,164	5,920 17,546	13,878 13,840
Sport and Recreation (A)	10	5,435 5,406	- -	407 12,197	378 12,168	5,464 5,435
Therapeutic Goods Administration (D)	7	55,252 63,330	3,602 9,320	133,314 131,994	140,921 149,392	51,247 55,252
Total Special Accounts 2015-16 estimate		97,833	22,501	483,937	510,412	93,859
<i>Total Special Accounts 2014-15 estimated actual</i>		108,392	29,262	889,970	929,791	97,833

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

- 1 The *Local Hospitals Network Special Account* (administered) ceased on 1 July 2014 and is therefore excluded from the table.
- 2 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 August 2015.
- 3 The legislation to create the Medical Research Future Fund has not yet passed.

3.1.3 Australian Government Indigenous Expenditure (AGIE)

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			
Department of Health						
Outcome 1						
Population Health						
Administered 2015-16	13,430	-	8,312	21,742	-	21,742
<i>Administered 2014-15</i>	<i>15,599</i>	-	<i>8,492</i>	<i>24,091</i>	-	<i>24,091</i>
Departmental 2015-16	-	-	-	-	-	-
<i>Departmental 2014-15</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Outcome 1 2015-16	13,430	-	8,312	21,742	-	21,742
<i>Total Outcome 1 2014-15</i>	<i>15,599</i>	<i>-</i>	<i>8,492</i>	<i>24,091</i>	<i>-</i>	<i>24,091</i>
Outcome 2						
Access to Pharmaceutical Services						
Administered 2015-16	-	-	47,316	47,316	-	47,316
<i>Administered 2014-15</i>	<i>3,120</i>	-	<i>45,153</i>	<i>48,273</i>	-	<i>48,273</i>
Departmental 2015-16	-	-	-	-	-	-
<i>Departmental 2014-15</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Outcome 2 2015-16	-	-	47,316	47,316	-	47,316
<i>Total Outcome 2 2014-15</i>	<i>3,120</i>	<i>-</i>	<i>45,153</i>	<i>48,273</i>	<i>-</i>	<i>48,273</i>
Outcome 3						
Access to Medical and Dental Services						
Administered 2015-16	3,503	-	49,852	53,355	-	53,355
<i>Administered 2014-15</i>	<i>3,455</i>	-	<i>44,784</i>	<i>48,239</i>	-	<i>48,239</i>
Departmental 2015-16	-	-	-	-	-	-
<i>Departmental 2014-15</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Outcome 3 2015-16	3,503	-	49,852	53,355	-	53,355
<i>Total Outcome 3 2014-15</i>	<i>3,455</i>	<i>-</i>	<i>44,784</i>	<i>48,239</i>	<i>-</i>	<i>48,239</i>
Outcome 5						
Primary Health Care						
Administered 2015-16	779,276	-	-	779,276	-	779,276
<i>Administered 2014-15</i>	<i>694,582</i>	-	-	<i>694,582</i>	-	<i>694,582</i>
Departmental 2015-16	48,041	-	-	48,041	-	48,041
<i>Departmental 2014-15</i>	<i>52,545</i>	-	-	<i>52,545</i>	-	<i>52,545</i>
Total Outcome 5 2015-16	827,317	-	-	827,317	-	827,317
<i>Total Outcome 5 2014-15</i>	<i>747,127</i>	<i>-</i>	<i>-</i>	<i>747,127</i>	<i>-</i>	<i>747,127</i>

Table 3.1.3: Australian Government Indigenous expenditure (continued)

Outcome	Appropriations				Other \$'000	Total \$'000
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000		
Outcome 7						
Health Infrastructure, Regulation, Safety and Quality						
Administered 2015-16	-	-	-	-	-	-
<i>Administered 2014-15</i>	227	-	-	227	-	227
Departmental 2015-16	-	-	-	-	-	-
<i>Departmental 2014-15</i>	-	-	-	-	-	-
Total Outcome 7 2015-16	-	-	-	-	-	-
<i>Total Outcome 7 2014-15</i>	227	-	-	227	-	227
Outcome 8						
Health Workforce Capacity						
Administered 2015-16	42,473	-	-	42,473	-	42,473
<i>Administered 2014-15</i>	41,498	-	-	41,498	-	41,498
Departmental 2015-16	-	-	-	-	-	-
<i>Departmental 2014-15</i>	-	-	-	-	-	-
Total Outcome 8 2015-16	42,473	-	-	42,473	-	42,473
<i>Total Outcome 8 2014-15</i>	41,498	-	-	41,498	-	41,498
Total Administered 2015-16	838,682	-	105,480	944,162	-	944,162
<i>Total Administered 2014-15</i>	<i>758,481</i>	<i>-</i>	<i>98,429</i>	<i>856,910</i>	<i>-</i>	<i>856,910</i>
Total Departmental 2015-16	48,041	-	-	48,041	-	48,041
<i>Total Departmental 2014-15</i>	<i>52,545</i>	<i>-</i>	<i>-</i>	<i>52,545</i>	<i>-</i>	<i>52,545</i>
Total AGIE 2015-16	886,723	-	105,480	992,203	-	992,203
<i>Total AGIE 2014-15</i>	<i>811,026</i>	<i>-</i>	<i>98,429</i>	<i>909,455</i>	<i>-</i>	<i>909,455</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 in the current and forward years.

Revenues predominantly relate to the cost recovery operations of TGA and NICNAS.

Reduced amortisation estimates are a result of the disposal of IT assets to the Department's new IT service provider.

Balance Sheet

Property, plant and equipment estimates reflect the Department's IT asset disposal and finance lease-back arrangement with a new IT service provider.

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

Cash Flow

Cash flows are consistent with projected income and expense, appropriations from Government and investments in buildings, other property, plant and equipment, and intangibles.

Administered

Schedule of Budgeted Income and Expenses

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.

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 and provisions for medical indemnity.

Schedule of Administered Capital Budget

Additional capital funding of \$31.7 million has been provided in 2015-16 to enable the replenishment of the National Medical Stockpile and enhancements to eHealth systems.

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 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
EXPENSES					
Employee benefits	441,836	419,648	398,826	394,134	398,853
Supplier expenses	202,026	181,675	169,331	170,219	171,487
Depreciation and amortisation	42,731	31,143	17,599	16,900	16,931
Other expenses	2,811	2,856	2,910	2,965	3,022
Total expenses	689,404	635,322	588,666	584,218	590,293
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	156,444	160,884	162,424	162,894	163,796
Interest	-	-	2,300	2,300	2,300
Other revenue	14,766	15,004	15,291	15,578	15,871
Total revenue	171,210	175,888	180,015	180,772	181,967
Gains					
Other	964	1,050	964	964	964
Total gains	964	1,050	964	964	964
Total own-source income	172,174	176,938	180,979	181,736	182,931
Net cost of (contribution by) services	517,230	458,384	407,687	402,482	407,362
Revenue from Government	479,885	433,784	397,678	395,701	400,550
Surplus (Deficit)	(37,345)	(24,600)	(10,009)	(6,781)	(6,812)
Surplus (Deficit) attributable to the Australian Government	(37,345)	(24,600)	(10,009)	(6,781)	(6,812)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(37,345)	(24,600)	(10,009)	(6,781)	(6,812)

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

Note: Reconciliation of comprehensive income attributable to the entity

	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(37,345)	(24,600)	(10,009)	(6,781)	(6,812)
plus non-appropriated expenses: depreciation and amortisation expenses	37,345	24,600	10,009	6,781	6,812
Total comprehensive income (loss) attributable to the entity	-	-	-	-	-

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	74,970	71,089	70,619	74,678	84,247
Receivables	150,110	116,122	116,401	115,830	114,583
Other	173	6,173	6,173	6,173	6,173
Total financial assets	225,253	193,384	193,193	196,681	205,003
Non-financial assets					
Land and buildings	36,193	32,321	31,226	30,734	31,537
Property, plant and equipment	5,542	6,085	9,816	8,437	3,846
Intangibles	86,914	94,389	97,259	101,871	97,169
Assets held for sale	9,130	-	-	-	-
Other	7,796	7,796	7,796	7,796	7,796
Total non-financial assets	145,575	140,591	146,097	148,838	140,348
Total assets	370,828	333,975	339,290	345,519	345,351
LIABILITIES					
Payables					
Suppliers	89,200	61,801	61,801	61,801	61,801
Other payables	71,761	69,445	74,748	73,688	72,441
Total payables	160,961	131,246	136,549	135,489	134,242
Provisions					
Employees	111,107	106,786	105,647	106,955	106,955
Other provisions	21,108	23,272	23,272	23,272	23,272
Total provisions	132,215	130,058	128,919	130,227	130,227
Total liabilities	293,176	261,304	265,468	265,716	264,469
Net Assets	77,652	72,671	73,822	79,803	80,882
EQUITY					
Contributed equity	217,325	236,944	248,104	260,866	268,757
Reserves	14,112	14,112	14,112	14,112	14,112
Accumulated deficits	(153,785)	(178,385)	(188,394)	(195,175)	(201,987)
Total equity	77,652	72,671	73,822	79,803	80,882

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2015-16)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2015				
Balance carried forward from previous period	(153,785)	14,112	217,325	77,652
Surplus (deficit) for the period	(24,600)	-	-	(24,600)
Equity injection - appropriations	-	-	8,410	8,410
Departmental capital budget	-	-	11,209	11,209
Estimated closing balance as at 30 June 2016	(178,385)	14,112	236,944	72,671

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	155,748	188,519	162,424	162,894	163,796
Appropriations	567,283	532,479	473,546	475,157	477,842
Interest	-	-	2,300	2,300	2,300
Net GST received	19,780	19,946	20,310	20,510	20,570
Other cash received	18,298	11,790	15,291	15,578	15,871
Total cash received	761,109	752,734	673,871	676,439	680,379
Cash used					
Employees	445,671	433,472	399,214	392,791	398,953
Suppliers	201,114	204,756	168,367	169,255	170,523
Net GST paid	19,780	20,113	20,310	20,510	20,570
Cash to the Official Public					
Account	75,589	76,558	76,147	79,980	77,192
Other	6,046	6,046	2,910	2,965	3,022
Total cash used	748,200	740,945	666,948	665,501	670,260
Net cash from (or used by) operating activities	12,909	11,789	6,923	10,938	10,119
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	35,779	35,289	18,553	19,641	8,441
Total cash used	35,779	35,289	18,553	19,641	8,441
Net cash from (or used by) investing activities	(35,779)	(35,289)	(18,553)	(19,641)	(8,441)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	14,848	19,619	11,160	12,762	7,891
Total cash received	14,848	19,619	11,160	12,762	7,891
Net cash from (or used by) financing activities	14,848	19,619	11,160	12,762	7,891
Net increase (or decrease) in cash held	(8,022)	(3,881)	(470)	4,059	9,569
Cash and cash equivalents at the beginning of the reporting period	82,992	74,970	71,089	70,619	74,678
Cash and cash equivalents at the end of the reporting period	74,970	71,089	70,619	74,678	84,247

Table 3.2.5: Departmental Capital Budget Statement (for the period ended 30 June)

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	8,820	8,410	5,321	1,866	1,866
Capital budget - Bill 1 (DCB)	6,028	11,209	5,839	10,896	6,025
Total capital appropriations	14,848	19,619	11,160	12,762	7,891
Total new capital appropriations represented by:					
Purchase of non-financial assets	14,848	19,619	11,160	12,762	7,891
Total items	14,848	19,619	11,160	12,762	7,891
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ¹	18,358	13,609	5,821	1,866	1,866
Funded by capital appropriation - DCB ²	6,028	11,209	5,839	10,896	6,025
Funded internally from departmental resources	11,393	10,471	6,893	6,879	550
Funded by finance leases	-	-	4,552	-	-
Total acquisitions of non-financial assets	35,779	35,289	23,105	19,641	8,441
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	35,779	35,289	23,105	19,641	8,441
less additions by finance lease	-	-	4,552	-	-
Total cash used to acquire assets	35,779	35,289	18,553	19,641	8,441

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. Includes purchases from current and previous years' Departmental Capital Budgets (DCB).

Table 3.2.6: Statement of Asset Movements (Budget year 2015-16)

	Buildings	Other property, plant and equipment¹	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015				
Gross book value	66,995	23,663	196,086	286,744
Accumulated depreciation/amortisation and impairment	(30,802)	(8,991)	(109,172)	(148,965)
Opening net book balance	36,193	14,672	86,914	137,779
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	13,609	13,609
By purchase - appropriation ordinary annual services	1,652	526	9,031	11,209
By purchase - other	-	3,401	7,070	10,471
Sub-total	1,652	3,927	29,710	35,289
Other movements				
Depreciation/amortisation expense	(5,524)	(3,384)	(22,235)	(31,143)
Disposal	-	(9,130)	-	(9,130)
Total other movements	(5,524)	(12,514)	(22,235)	(40,273)
As at 30 June 2016				
Gross book value	68,647	18,460	225,796	312,903
Accumulated depreciation/amortisation and impairment	(36,326)	(12,375)	(131,407)	(180,108)
Closing net book balance	32,321	6,085	94,389	132,795

1 Gross book value as at 1 July 2015 includes assets held for sale of \$9.130 million.

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Other taxes, fees and fines	26,036	26,036	26,036	26,036	26,036
Total taxation	26,036	26,036	26,036	26,036	26,036
Non-taxation					
Other sources of non-taxation revenues	1,189,876	1,600,842	1,778,364	1,859,866	1,869,613
Health and Hospitals Fund ¹	719,802	315,944	129,089	33,987	-
Medical Research Future Fund	-	10,000	53,232	130,340	224,258
Total non-taxation	1,909,678	1,926,786	1,960,685	2,024,193	2,093,871
Total revenues administered on behalf of Government	1,935,714	1,952,822	1,986,721	2,050,229	2,119,907
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	1,935,714	1,952,822	1,986,721	2,050,229	2,119,907
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	441,798	497,579	509,090	526,937	507,080
Subsidies	122,347	104,067	110,796	118,401	124,035
Personal benefits	37,251,267	39,124,195	40,831,697	42,375,445	44,472,585
Grants	6,148,549	5,971,750	5,925,298	6,078,887	6,121,837
Depreciation/amortisation	19,272	19,272	19,271	963	963
Write down and impairment of assets	3,228	101,656	17,577	28,276	20,796
Payments to corporate entities	358,874	346,502	344,749	307,900	310,752
Total expenses administered on behalf of Government	44,345,335	46,165,021	47,758,478	49,436,809	51,558,048

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 August 2015.

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	13,283	13,312	13,312	13,312	13,312
Receivables	439,355	566,792	606,970	631,752	666,644
Investments	342,124	342,124	342,124	342,124	342,124
Total financial assets	794,762	922,228	962,406	987,188	1,022,080
Non-financial assets					
Land and buildings	24,468	23,505	22,542	21,579	20,616
Intangibles	36,617	43,125	35,406	35,406	35,406
Inventories	211,880	117,148	125,108	96,832	76,036
Total non-financial assets	272,965	183,778	183,056	153,817	132,058
Total assets administered on behalf of Government	1,067,727	1,106,006	1,145,462	1,141,005	1,154,138
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	12,071	12,071	12,071	12,071	12,071
Subsidies	2,634	2,634	2,634	2,634	2,634
Personal benefits payable	1,024,839	1,173,946	1,271,147	1,389,479	1,524,042
Grants	236,857	232,586	231,586	231,588	231,590
Total payables	1,276,401	1,421,237	1,517,438	1,635,772	1,770,337
Provisions					
Personal benefits	1,027,297	1,027,297	1,027,297	1,027,297	1,027,297
Subsidies	350,276	359,787	370,396	383,948	398,564
Total payables	1,377,573	1,387,084	1,397,693	1,411,245	1,425,861
Total liabilities administered on behalf of Government	2,653,974	2,808,321	2,915,131	3,047,017	3,196,198

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	26,036	26,036	26,036	26,036	26,036
Net GST received	423,789	418,981	419,578	443,575	457,373
Nation Building Fund receipts	719,802	315,944	129,089	33,987	-
Medical Research Future Fund receipts	-	10,000	53,232	130,340	224,258
PHIAC receipts	458,626	564,054	620,558	680,644	680,644
Other	646,818	909,351	1,117,628	1,154,440	1,154,082
Total cash received	2,275,071	2,244,366	2,366,121	2,469,022	2,542,393
Cash used					
Grants	6,153,041	5,980,585	5,934,430	6,088,975	6,131,925
Subsidies	112,442	89,992	92,055	94,759	99,329
Personal benefits	37,106,864	38,975,088	40,734,496	42,256,276	44,335,506
Suppliers	450,310	504,503	534,627	526,937	507,080
Payments to corporate entities	358,874	346,502	344,749	307,900	310,752
Net GST paid	423,789	418,981	419,578	443,575	457,373
Total cash used	44,605,320	46,315,651	48,059,935	49,718,422	51,841,965
Net cash from (or used by) operating activities	(42,330,249)	(44,071,285)	(45,693,814)	(47,249,400)	(49,299,572)
FINANCING ACTIVITIES					
Cash received					
Administered GST Appropriations	423,789	418,981	419,578	443,575	457,373
Total cash received	423,789	418,981	419,578	443,575	457,373
Cash used					
Return of GST	423,789	418,981	419,578	443,575	457,373
Investment in Portfolio entities	1,500	-	-	-	-
Total cash used	425,289	418,981	419,578	443,575	457,373
Net cash from (or used by) financing activities	(1,500)	-	-	-	-

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

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	24,817	10,589	-	-
Total cash used	-	24,817	10,589	-	-
Net cash from (or used by) financing activities	-	(24,817)	(10,589)	-	-
Net increase (or decrease) in cash held	(42,331,749)	(44,096,102)	(45,704,403)	(47,249,400)	(49,299,572)
Cash at beginning of reporting period	13,254	13,283	13,312	13,312	13,312
Cash from Official Public Account for:					
- appropriations	43,443,819	45,563,424	47,432,092	49,110,113	51,159,927
- capital injections	7,242	31,741	36,126	-	-
Cash to the Official Public Account	(1,119,283)	(1,499,034)	(1,763,815)	(1,860,713)	(1,860,355)
Cash at end of reporting period	13,283	13,312	13,312	13,312	13,312

Table 3.2.10: Administered Capital Budget Statement (for the period ended 30 June)

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
CAPITAL APPROPRIATIONS					
Administered assets	5,682	31,741	36,126	-	-
Total capital appropriations	5,682	31,741	36,126	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	5,682	31,741	36,126	-	-
Total items	5,682	31,741	36,126	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	7,242	31,741	36,126	-	-
Total acquisition of non-financial assets	7,242	31,741	36,126	-	-

Table 3.2.11: Statement of Administered Asset Movements (Budget year 2015-16)

	Land \$'000	Buildings \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2015				
Gross book value	1,895	23,536	91,544	116,975
Accumulated depreciation/amortisation and impairment	-	(963)	(54,927)	(55,890)
Opening net book balance	1,895	22,573	36,617	61,085
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase or internally developed	-	-	24,817	24,817
Sub-total	-	-	24,817	24,817
Other Movements				
Depreciation/amortisation expense	-	(963)	(18,309)	(19,272)
Impairments	-	-	-	-
As at 30 June 2016				
Gross book value	1,895	23,536	116,361	141,792
Accumulated depreciation/amortisation and impairment	-	(1,926)	(73,236)	(75,162)
Closing net book balance	1,895	21,610	43,125	66,630