

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 government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years ^(a)

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 ^(a)

	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered expenses					
Outcome 1:					
Advance Passenger Processing for Malaysia and Indonesia	(17,000)	17,000			
IMA Judicial Review Litigation	(34,977)	24,016			
Total administered expenses	(51,977)	41,016			
Administered capital					
Outcome 1:					
Nauru Prison, PNG transit centre and Manus defence housing	(41,000)	41,000			
Total administered capital	(41,000)	41,000			
Departmental capital					
Outcome 1:					
Second Pass Review of Reforms	(3,220)	3,220			
Maritime Advanced Traveller Reporting	(1,000)	1,000			
Air Outward for Advance Passenger Processing	(772)	772			
Total departmental capital	(4,992)	4,992			
Total movement of funds	(97,969)	87,008			

(a) Figures displayed as a negative (-) represent a decrease in funds and a positive reflect an increase in funds.

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 DIBP.

Table 3.1.2: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Australian Population						
Multicultural and Immigration						
Research Program Account ^(A)						
2015-16		-	-	-	-	-
Australian Population						
Multicultural and Immigration						
Research Program Account ^(A)						
2014-15		54	-	-	(54)	-
Total special accounts						
2015-16 Budget estimate		-	-	-	-	-
<i>Total special accounts</i>						
<i>2014-15 estimated actual</i>		54	-	-	(54)	-

(A) = Administered

(D) = Departmental

3.1.3 Australian Government Indigenous expenditure

Department of Immigration and Border Protection (DIBP) has two internally funded Indigenous programmes:

- National Indigenous Programmes – Indigenous Cadets and Indigenous Graduates (funded separately); and
- Indigenous Mariner Programme – This programme engages and trains Torres Strait Islanders as Marine Crew to serve in the Torres Strait.

National Indigenous Programmes

DIBP participates, where suitable candidates can be identified, in the Australian Public Service (APS) Indigenous Employment Project by recruiting into the National Indigenous Cadetship and Graduate Programmes, thereby contributing to the overall increase in numbers of Indigenous employees.

Should the Indigenous Cadetship Support programme recommence DIBP will seek to engage 10 cadets.

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Currently, DIBP has two Indigenous Graduates.

Graduate trainees participate in a 12-month program which offers the following:

- three workplace rotations;
- a Diploma of Government and further personal skill development workshops; and
- a permanent position on successful completion of the programme.

DIBP participates in the Australian Public Service Commission (APSC) Indigenous Pathways Programme (APSC Pathways) to recruit Indigenous Australians and committed to recruiting 24 Indigenous trainees through APSC Pathways in 2015, however only eight suitable candidates were engaged. The APSC Pathways traineeship programme assesses candidates at APS2 level which are advanced to APS3 once they successfully complete the programme.

In 2015-16 DIBP is also participating in a whole-of-government Indigenous Apprenticeship Programme managed by the Department of Human Services (DHS).

DIBP is investigating an Indigenous Entry and Development programme in response to the recent increase to The Council of Australian Governments (COAG) target for Indigenous employment within the APS to three per cent by 2018.

Indigenous Mariner Programme

Customs and Border Protection Marine Unit undertake and run an Indigenous Cadet Programme within the Marine Unit. The Marine Unit has not run the programme for the last couple years, due to the transition to the new Cape Class Vessel Project. DIBP have had sign off from Government to acquire a capability in the Torres Strait. It is only early days in the project, and the Department is looking at a capability possibly late 2016, early 2017. At this stage no firm decision has been made on the structure of crew (this won't happen until the vessels are acquired), however it is planned to commence the Cadet Programme to support this vessel.

Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)

Please note that the estimate for 2015-16 of \$2,000,000 in the table above includes an allocation of \$1,075,000 for existing Indigenous expenditure plus an allocation of \$925,000 for the response to the COAG target through the Indigenous Entry and Development programme.

Please note that Indigenous programmes are a corporate expense and will need to be distributed through outcomes as per the normal process.

Table 3.1.3: Australian Government Indigenous expenditure (AGIE)

Outcome	Appropriations				Other	Total Programme	
	Bill	Bill	Special	Total			
	No. 1	No. 2	approp	approp			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(A)	(B)	(C)	(D)	(E)	(F)=(D)+(E)	(G)	
Department of Immigration and Border Protection							
Outcome 1							
Administered 2015-16				-		-	
<i>Administered 2014-15</i>	-			-		-	
Departmental 2015-16	2,000			2,000		2,000	
<i>Departmental 2014-15</i>	529			529		529	1.1, 1.2
Total outcome 2015-16	2,000	-	-	2,000	-	2,000	
<i>Total outcome 2014-15</i>	529	-	-	529	-	529	
Outcome 2							
Administered 2015-16				-		-	
<i>Administered 2014-15</i>	-			-		-	
Departmental 2015-16				-		-	
<i>Departmental 2014-15</i>	-			-		-	
Total outcome 2015-16	-	-	-	-	-	-	
<i>Total outcome 2014-15</i>	-	-	-	-	-	-	
Outcome 3							
Administered 2015-16				-		-	
<i>Administered 2014-15</i>	-			-		-	
Departmental 2015-16				-		-	
<i>Departmental 2014-15</i>	-			-		-	
Total outcome 2015-16	-	-	-	-	-	-	
<i>Total outcome 2014-15</i>	-	-	-	-	-	-	
Total AGIE 2015-16	2,000	-	-	2,000	-	2,000	
<i>Total AGIE 2014-15</i>	<i>529</i>	-	-	<i>529</i>	-	<i>529</i>	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of Budgeted Financial Statements

An analysis of the primary source of movements between the financial statements published in the 2014-15 Portfolio Additional Estimates Statements (PAES) and the 2015-16 Portfolio Budget Statements is provided below.

Budgeted departmental comprehensive income statement

Department of Immigration and Border Protection (DIBP) is budgeting for a break-even departmental operating result, adjusted for depreciation and amortisation expense, in 2015-16.

This statement presents the expected financial result for DIBP and identifies expenses and revenues on a full accrual basis.

Expenses

In 2015-16, total departmental expenses are expected to increase from \$2,788.5 million to \$2,844.6 million, an increase of \$56.1 million. This movement reflects an increase of \$18.7 million due to the net impact of new measures in Budget and an increase of \$37.4 million from other variations.

Full details of the additional funding for 2015-16 for new measures and other variations are provided in the tables presented in Section 1 of this document.

Income

In 2015-16, total departmental revenue is expected to increase from \$2,656.3 million to \$2,614.0 million. The movement of \$42.3 million is primarily due to an increase in Revenue from Government (appropriation revenue) of \$48.4 million offset by a decrease in DIBP's own source income of \$90.6 million due to the first time recognition of the ACV Ocean Shield in 2014-15. This asset was transferred from the Department of Defence.

Budgeted departmental balance sheet

This statement reports the financial position of the department, its assets, liabilities and equity.

In 2015-16, total departmental assets are expected to increase from \$1,834.7 million to \$1,953.7 million. The movement of \$119.0 million is mainly due to the investment by Government in DIBP capability reforms.

Equity is also expected to decrease from \$1,071.4 million to \$1,190.3 million. The increase of \$118.9 million in departmental equity mainly reflects the changes in the contributed equity and the retained surplus (accumulated deficit) to the 2015-16 operating result.

Budgeted departmental statement of cash flows

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities.

The budgeted cash flows largely mirror the trends and impacts of the measures reported above for the income statement and balance sheet.

Capital budget statement—departmental

This statement reports the forward plan for capital expenditure.

Statement of asset movements

This statement reports the budgeted movements by asset class of the Department's non-financial assets during the current financial year.

Schedule of budgeted income and expenses administered on behalf of government

This schedule identifies the main revenue and expense items administered by the Department on behalf of the government.

Expenses

In 2015-16, administered expenses are expected to decrease from \$2,763.5 million in 2014-15 to \$2,149.6 million. The change in administered expenses reflects the decreasing costs as a result of Operation Sovereign Borders.

Income

In 2015-16, the Department will administer the collection of revenue on behalf of the Government of \$12,731.4 million, which is a decrease of \$23.5 million compared to 2014-15.

DIBP Budget Statements

In 2015–16 the Department of Immigration and Border Protection (DIBP or Department) is estimated to collect \$9,479.5 million in customs duty, a decrease of \$269.8 million (or 2.77%) over the 2014–15 estimate. This increase is due primarily to the expected decrease in revenue collections in 2015–16 across all duty categories with the exception of Excise Equivalent Goods (EEG). The decrease is due to the combined impact of government measures and changes to economic parameters.

In addition to Customs Duty, the Department will administer the collection of revenue on behalf of the Government an estimated \$1,924.0 million in Immigration related revenue, which includes visa fees, associated fines and other non-tax related items. This is an increase of \$74.1 million in the administered revenue estimate. The increase is due to the combination of previous and current government decisions.

The Department will also administer the collection of \$1,328.0 million in other taxes, fines and fees revenue in 2015–16. Revenue collected as other taxes, fines and fees comprises \$957.4 million for the passenger movement charge and \$370.6 million for the import processing charge in 2015–16.

The collection of the passenger movement charge is estimated to increase by \$49.5 million in 2015–16 due to the estimated growth in international passenger movements. Collections of the import processing charge in 2015–16 are estimated to be \$370.6 million, an increase of \$22.7 million compared to the revised budget estimate for 2014–15. The increase in revenue generated from the import processing charge reflects the expected growth in imports and the result of the *Joint Review of Border Fees, Charges and Taxes – import processing cost recovery arrangements* measure. The Department has estimated that \$420.0 million will be required to be paid as customs duty refunds and drawbacks.

Schedule of budgeted assets and liabilities administered on behalf of government

This schedule reports assets and liabilities administered by the Department on behalf of the government.

Schedule of budgeted administered cash flows

This schedule shows the cash flows administered on behalf of the government. The cash flows largely reflect the transactions of the schedule of income and expenses.

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of Administered non-financial assets during the current financial year.

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	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
EXPENSES					
Employee benefits	1,350,282	1,429,037	1,299,422	1,272,158	1,280,194
Supplier	1,221,412	1,175,817	1,109,916	1,091,523	1,097,935
Depreciation and amortisation	207,893	230,563	252,239	277,701	309,405
Finance costs	3,399	3,796	3,643	3,485	3,424
Bad and Doubtful Debts	5,483	5,385	5,201	5,096	5,029
Write-down & impairment of assets	-	-	-	-	-
Other expenses	-	-	-	-	-
Total expenses	2,788,469	2,844,598	2,670,421	2,649,963	2,695,987
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	140,349	135,901	133,172	134,778	136,439
Rental income	4,155	4,345	4,382	4,288	4,279
Other revenue	29,215	18,498	18,491	19,467	19,394
Total own-source revenue	173,719	158,744	156,045	158,533	160,112
Gains					
Sale of assets	40	45	44	45	45
Foreign exchange gains	-	-	-	-	-
Other gains	77,190	1,571	1,567	1,567	1,563
Total gains	77,230	1,616	1,611	1,612	1,608
Total own-source income	250,949	160,360	157,656	160,145	161,720
Net cost of (contribution by) services	2,537,520	2,684,238	2,512,765	2,489,818	2,534,267
Revenue from Government	2,405,309	2,453,675	2,260,526	2,212,117	2,224,862
Surplus/(deficit) attributable to the Australian Government	(132,211)	(230,563)	(252,239)	(277,701)	(309,405)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	(132,211)	(230,563)	(252,239)	(277,701)	(309,405)
Total comprehensive income/(loss) attributable to the Australian Government	(132,211)	(230,563)	(252,239)	(277,701)	(309,405)

DIBP Budget Statements

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

Note: Impact of Net Cash Appropriation Arrangements

	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	75,682	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	207,893	230,563	252,239	277,701	309,405
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	(132,211)	(230,563)	(252,239)	(277,701)	(309,405)

1. From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Note: Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2014-15 \$'000	Revised Budget 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	38,692	38,692	38,692	38,692	38,692
Trade and other receivables	567,250	571,085	568,585	566,085	563,585
Other financial assets	7,158	7,158	7,158	7,158	7,158
Total financial assets	613,100	616,935	614,435	611,935	609,435
Non-financial assets					
Land and buildings	196,616	214,493	218,126	197,300	173,198
Property, plant and equipment	538,649	650,444	656,925	648,377	588,487
Intangibles	435,974	421,404	403,554	374,402	349,690
Other non-financial assets	50,390	50,390	50,390	50,390	50,390
Total non-financial assets	1,221,629	1,336,731	1,328,995	1,270,469	1,161,765
Total assets	1,834,729	1,953,666	1,943,430	1,882,404	1,771,200
LIABILITIES					
Payables					
Suppliers	89,554	89,553	89,554	89,554	89,554
Other payables	180,652	176,661	189,037	182,316	182,316
Total payables	270,206	266,214	278,591	271,870	271,870
Interest bearing liabilities					
Leases	1,152	1,152	1,152	1,152	1,152
Total interest bearing liabilities	1,152	1,152	1,152	1,152	1,152
Provisions					
Employee provisions	423,106	427,097	414,720	421,440	421,440
Other provisions	68,859	68,859	68,859	68,859	68,859
Total provisions	491,965	495,956	483,579	490,299	490,299
Total liabilities	763,323	763,322	763,322	763,321	763,321
Net assets	1,071,406	1,190,344	1,180,108	1,119,083	1,007,879
EQUITY*					
Parent entity interest					
Contributed equity	1,788,739	2,134,402	2,378,904	2,598,079	2,798,780
Reserves	206,749	206,749	206,749	206,749	206,749
Retained surplus (accumulated deficit)	(924,082)	(1,150,807)	(1,405,545)	(1,685,745)	(1,997,650)
Total parent entity interest	1,071,406	1,190,344	1,180,108	1,119,083	1,007,879
Total Equity	1,071,406	1,190,344	1,180,108	1,119,083	1,007,879

*Equity is the residual interest in assets after deduction of liabilities.

Note: Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2015-16)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2015				
Balance carried forward from previous period	(924,082)	206,749	1,788,739	1,071,406
Adjusted opening balance	(924,082)	206,749	1,788,739	1,071,406
Comprehensive income				
Surplus (deficit) for the period	(232,899)	-	-	(232,899)
Other	6,338	-	395	6,733
Total comprehensive income	(226,561)	-	395	(226,166)
of which:				
Attributable to the Australian Government	(226,561)	-	395	(226,166)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	228,629	228,629
Departmental Capital Budget (DCB)	-	-	116,639	116,639
Other	(164)	-	-	(164)
Sub-total transactions with owners	(164)	-	345,268	345,104
Estimated closing balance				
as at 30 June 2016	(1,150,807)	206,749	2,134,402	1,190,344
Closing balance attributable to the Australian Government	(1,150,807)	206,749	2,134,402	1,190,344

Note: Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,454,225	2,476,528	2,259,511	2,212,150	2,224,841
Sale of goods and rendering of services	165,424	170,803	181,978	189,097	190,737
Net GST received	105,961	112,838	106,600	103,754	95,661
Other	76,585	58,893	58,789	57,890	57,890
Total cash received	2,802,195	2,819,062	2,606,878	2,562,891	2,569,129
Cash used					
Employees	1,448,306	1,491,094	1,381,229	1,338,090	1,351,301
Suppliers	1,321,143	1,325,003	1,222,638	1,221,907	1,214,979
Borrowing costs	3,408	2,801	2,692	2,575	2,530
Other	-	164	319	319	319
Total cash used	2,772,857	2,819,062	2,606,878	2,562,891	2,569,129
Net cash from (used by) operating activities	29,338	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	30	-	-	-	-
Total cash received	30	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	280,837	345,268	244,502	219,175	200,701
Total cash used	280,837	345,268	244,502	219,175	200,701
Net cash from (used by) investing activities	(280,807)	(345,268)	(244,502)	(219,175)	(200,701)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	280,837	345,268	244,502	219,175	200,701
Total cash received	280,837	345,268	244,502	219,175	200,701
Cash used					
Repayment of borrowings	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) financing activities	280,837	345,268	244,502	219,175	200,701
Net increase (decrease) in cash held	29,368	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	9,324	38,692	38,692	38,692	38,692
Cash and cash equivalents at the end of the reporting period	38,692	38,692	38,692	38,692	38,692

Note: Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	118,507	116,639	121,111	117,637	119,123
Equity injections - Bill 2	163,949	226,857	123,391	101,538	81,578
Total new capital appropriations	282,456	343,496	244,502	219,175	200,701
Provided for:					
<i>Purchase of non-financial assets</i>	282,456	343,496	244,502	219,175	200,701
Total Items	282,456	343,496	244,502	219,175	200,701
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	162,330	228,629	123,391	101,538	81,578
Funded by capital appropriation - DCB ²	118,507	116,639	121,111	117,637	119,123
TOTAL	280,837	345,268	244,502	219,175	200,701
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	280,837	345,268	244,502	219,175	200,701
Total cash used to acquire assets	280,837	345,268	244,502	219,175	200,701

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 (DCBs).

Note: This statement has been prepared on Australian Accounting Standards basis, and is consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Table 3.2.6: Statement of asset movements (Budget year 2015-16)

	Asset Category (as appropriate)					Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	L&B, IP&E held for sale	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015						
Gross book value	27,354	202,493	601,740	1,277,075	1,100	2,109,762
Accumulated depreciation/amortisation and impairment	-	(33,231)	(64,191)	(841,101)	-	(938,523)
Opening net book balance	27,354	169,262	537,549	435,974	1,100	1,171,239
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ¹	1,153	49,376	182,345	112,394	-	345,268
Total additions	1,153	49,376	182,345	112,394	-	345,268
Other movements						
Depreciation/amortisation expense	-	(33,049)	(70,550)	(126,964)	-	(230,563)
Other	-	397	-	-	-	397
Total other movements	-	(32,652)	(70,550)	(126,964)	-	(230,166)
As at 30 June 2016						
Gross book value	28,507	252,266	784,085	1,389,469	1,100	2,455,427
Accumulated depreciation/amortisation and impairment	-	(66,280)	(134,741)	(968,065)	-	(1,169,086)
Closing net book balance	28,507	185,986	649,344	421,404	1,100	1,286,341

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2014-15.

Note: 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 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
EXPENSES					
Supplier	2,398,454	1,753,178	751,427	654,083	906,610
Subsidies	7,463	7,616	6,711	7,211	862
Personal benefits	287,584	259,771	263,727	242,526	14,817
Grants	-	-	-	-	-
Depreciation and amortisation	63,453	124,959	74,267	74,267	74,267
Write-down and impairment of assets	6,542	4,042	4,042	4,042	4,042
Other expenses	-	-	-	-	-
Total expenses administered on behalf of Government	2,763,496	2,149,566	1,100,174	982,129	1,000,598
LESS:					
OWN-SOURCE INCOME					
Taxation revenue					
Customs duty	9,749,250	9,479,450	9,829,450	10,049,450	10,449,450
Other taxes	1,255,724	1,327,958	1,402,357	1,463,317	1,527,064
Total taxation revenue	11,004,974	10,807,408	11,231,807	11,512,767	11,976,514
Non-taxation revenue					
Sale of goods and rendering of services	2,500	2,500	2,500	2,500	2,500
Fees and fines	1,735,513	1,909,594	1,950,935	1,976,424	1,865,065
Other revenue	11,879	11,893	11,648	11,648	11,648
Total non-taxation revenue	1,749,892	1,923,987	1,965,083	1,990,572	1,879,213
Total own-source income administered on behalf of Government	12,754,866	12,731,395	13,196,890	13,503,339	13,855,727
Net Cost of (contribution by) services	9,991,370	10,581,829	12,096,716	12,521,210	12,855,129
Surplus (deficit) after income tax	9,991,370	10,581,829	12,096,716	12,521,210	12,855,129
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	9,991,370	10,581,829	12,096,716	12,521,210	12,855,129

Note: 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 2014-15 \$'000	Revised Budget 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	40,449	40,449	40,449	40,449	40,449
Taxation receivable	256,290	256,290	256,290	326,290	326,290
Trade and other receivables	34,141	41,641	44,141	46,641	49,141
Other financial assets	17,024	17,024	17,024	17,024	17,024
Total financial assets	347,904	355,404	357,904	430,404	432,904
Non-financial assets					
Land and buildings	1,588,658	1,841,216	1,792,072	1,746,524	1,701,362
Property, plant and equipment	158,802	159,663	155,174	145,633	136,107
Intangibles	-	-	-	-	-
Other non-financial assets	103,899	103,899	103,899	103,899	103,899
Total non-financial assets	1,851,359	2,104,778	2,051,145	1,996,056	1,941,368
Total assets administered on behalf of Government	2,199,263	2,460,182	2,409,049	2,426,460	2,374,272
LIABILITIES					
Payables					
Suppliers	42,603	42,603	42,603	42,603	42,603
Personal benefits	3,648	3,648	3,648	3,648	3,648
Grants	125	125	125	125	125
Other payables	372,433	372,433	372,433	372,433	372,433
Total payables	418,809	418,809	418,809	418,809	418,809
Interest bearing liabilities					
Loans	50,103	50,103	50,103	50,103	50,103
Deposits	2,246	2,246	2,246	2,246	2,246
Total interest bearing liabilities	52,349	52,349	52,349	52,349	52,349
Provisions					
Other provisions	17,551	17,551	17,551	17,551	17,551
Total provisions	17,551	17,551	17,551	17,551	17,551
Total liabilities administered on behalf of Government	488,709	488,709	488,709	488,709	488,709
Net assets/(liabilities)	1,710,554	1,971,473	1,920,340	1,937,751	1,885,563

Note: Prepared on Australian Accounting Standards basis.

DIBP Budget Statements

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	1,749,486	1,918,617	1,959,908	1,985,397	1,860,365
Taxes	11,304,057	11,106,286	11,530,674	11,741,643	12,275,390
Net GST received	227,543	225,511	179,534	190,556	227,464
Other	10,037	17,782	9,806	9,806	9,806
Total cash received	13,291,123	13,268,196	13,679,922	13,927,402	14,373,025
Cash used					
Grant	-	-	-	-	-
Personal benefits	298,547	270,887	270,438	249,737	14,817
Suppliers	2,618,087	1,972,170	926,878	802,413	1,130,862
Subsidies paid	-	-	-	-	-
Other	420,000	420,000	420,000	420,000	420,000
Total cash used	3,336,634	2,663,057	1,617,316	1,472,150	1,565,679
Net cash from (used by) operating activities	9,954,489	10,605,139	12,062,606	12,455,252	12,807,346
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant, equipment and intangibles	-	-	-	-	-
Total cash received	-	-	-	-	-

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000	Forw ard estimate 2018-19 \$'000
Cash used					
Purchase of property, plant and equipment	439,304	203,388	20,634	19,178	19,579
Total cash used	439,304	203,388	20,634	19,178	19,579
Net cash from (used by) investing activities	(439,304)	(203,388)	(20,634)	(19,178)	(19,579)
FINANCING ACTIVITIES					
Cash received					
Capital injections	439,304	203,388	20,634	19,178	19,579
Total cash received	439,304	203,388	20,634	19,178	19,579
Net cash from (used by) financing activities	439,304	203,388	20,634	19,178	19,579
Net increase (decrease) in cash held	9,954,489	10,605,139	12,062,606	12,455,252	12,807,346
Cash and cash equivalents at beginning of reporting period	40,449	40,449	40,449	40,449	40,449
Cash from Official Public Account for:					
- Appropriations	2,659,239	1,992,790	931,557	775,369	1,347,257
Total	2,699,688	2,033,239	972,006	815,818	1,387,706
Cash to Official Public Account for:					
- Appropriations	12,613,728	12,597,929	12,994,163	13,230,621	14,154,603
Total	12,613,728	12,597,929	12,994,163	13,230,621	14,154,603
Cash and cash equivalents at end of reporting period	40,449	40,449	40,449	40,449	40,449

Note: Prepared on Australian Accounting Standards basis.

Table 3.2.10: Administered capital budget statement (for the period ended 30 June)

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	18,711	18,698	18,746	19,178	19,579
Administered assets and liabilities - Bill 2	220,282	143,690	1,888	-	-
Total new capital appropriations	238,993	162,388	20,634	19,178	19,579
Provided for:					
Purchase of non-financial assets	238,993	162,388	20,634	19,178	19,579
Other Items	-	-	-	-	-
Total Items	238,993	162,388	20,634	19,178	19,579
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	420,593	184,690	1,888	-	-
Funded by capital appropriation - ACB ²	18,711	18,698	18,746	19,178	19,579
TOTAL	439,304	203,388	20,634	19,178	19,579
RECONCILIATION OF CASH					
USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	439,304	203,388	20,634	19,178	19,579
Total cash used to acquire assets	439,304	203,388	20,634	19,178	19,579

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' Administered Capital Budgets (ACBs).

Note: Prepared on Australian Accounting Standards basis.

Table 3.2.11: Statement of administered asset movements (Budget year 2015-16)

	Asset Category (as appropriate)				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015					
Gross book value	72,395	1,572,219	169,768	-	1,814,382
Accumulated and impairment	-	(55,956)	(10,966)	-	(66,922)
Opening net book balance	72,395	1,516,263	158,802	-	1,747,460
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ¹	359	191,669	11,360	-	203,388
Total additions	359	191,669	11,360	-	203,388
Other movements					
Depreciation/amortisation expense	-	(114,460)	(10,499)	-	(124,959)
Restructuring	-	174,990	-	-	
Total other movements	-	60,530	(10,499)	-	(124,959)
As at 30 June 2016					
Gross book value	72,754	1,938,878	181,128	-	2,192,760
Accumulated and impairment	-	(170,416)	(21,465)	-	(191,881)
Closing net book balance	72,754	1,768,462	159,663	-	2,000,879

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bills (No. 2 & 4) 2014-15

Note: Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Departmental

Revenue from government

Amounts appropriated for programmes are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Supplier expenses

Supplier expenses consist of administrative costs, consultants' costs, travel expenses and property operating expenses.

Cash

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

Assets

Assets are made up of cash, receivables, leasehold improvements and plant and equipment. All assets are held at fair value.

Liabilities

Liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and amounts owed to creditors.

Administered

Revenues

All administered revenues relate to the core operating activities performed by the DIBP on behalf of the Australian Government, including the collection of customs duty, refunds associated with the Tourist Refund Scheme and revenue associated with the passenger movement and visa application charges.