

# COMMONWEALTH GRANTS COMMISSION

|  |            |
|--|------------|
| <b>Section 1: Entity overview and resources .....</b>    | <b>199</b> |
| 1.1 Strategic direction statement .....                  | 199        |
| 1.2 Entity resource statement .....                      | 199        |
| 1.3 Budget measures.....                                 | 200        |
| <b>Section 2: Outcomes and planned performance.....</b>  | <b>201</b> |
| 2.1 Budgeted expenses and performance for Outcome 1..... | 201        |
| <b>Section 3: Budgeted financial statements .....</b>    | <b>204</b> |
| 3.1 Budgeted financial statements.....                   | 204        |



# COMMONWEALTH GRANTS COMMISSION

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Commonwealth Grants Commission (the Commission) operates under the *Commonwealth Grants Commission Act 1973*. It is a statutory authority whose role is to provide advice to the Australian Government in response to terms of reference.

The main subject on which the advice is sought is the allocation among the States and Territories of the goods and services tax (GST) revenue. Terms of reference for these inquiries are decided by the Australian Government in consultation with the States and Territories. The reports are considered by the Council on Federal Financial Relations.

From time to time, the Commission is also asked to report on the finances of Australia's external territories, local government matters and the financing of services for indigenous people. Terms of reference for those inquiries are developed by relevant Australian Government entities and the reports are considered by their ministers.

### 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the Commission for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for the Commission's operations) classification.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: Commonwealth Grants Commission resource statement — Budget estimates for 2016-17 as at Budget May 2016**

|  | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Estimate<br>\$'000 |
|--|--|-------------------------------|
| <b>Departmental</b>                                  |  |                               |
| Annual appropriations - ordinary annual services (a) |  |                               |
| Prior year appropriations available (b)              | 3,883                                    | 3,883                         |
| Departmental appropriation                           | 6,241                                    | 6,207                         |
| s74 retained revenue receipts (c)                    | -  | -                             |
| Departmental capital budget (d)                      | 64                                       | 63                            |
| <i>Total departmental annual appropriations</i>      | <i>10,188</i>                            | <i>10,153</i>                 |
| <b>Total departmental resourcing</b>                 | <b>10,188</b>                            | <b>10,153</b>                 |
| <b>Total resourcing for the Commission</b>           | <b>10,188</b>                            | <b>10,153</b>                 |
|  | 2015-16                                  | 2016-17                       |
| <b>Average staffing level (number)</b>               | 29                                       | 30                            |

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive — these may not match figures in the cash flow statement.

(a) Appropriation Bill (No.1) 2016-17.

(b) Excludes \$2,000 subject to quarantine by the Department of Finance.

(c) Estimated retained revenue receipts under section 74 of the *Public Governance Performance and Accountability Act 2013* (PGPA Act).

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

## 1.3 BUDGET MEASURES

Budget measures in Table 1.2 below relating to the Commission are detailed in 2015-16 MYEFO and are summarised below.

**Table 1.2: Entity 2016-17 Budget measures**

### Measures not previously reported in a portfolio statement

| Program                               | 2015-16<br>\$'000 | 2016-17<br>\$'000 | 2017-18<br>\$'000 | 2018-19<br>\$'000 | 2019-20<br>\$'000 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expense Measures</b>               |                   |                   |                   |                   |                   |
| Public Sector Superannuation          |                   |                   |                   |                   |                   |
| Accumulation Plan Administration Fees |                   |                   |                   |                   |                   |
| Departmental expenses                 | 1.1               | (2)               | (2)               | (2)               | -                 |
| <b>Total expense measures</b>         |                   | <b>(2)</b>        | <b>(2)</b>        | <b>(2)</b>        | <b>-</b>          |

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative represent a decrease in funds and a positive represent an increase in funds.

## Section 2: Outcomes and planned performance

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 entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

The Commission's outcome is described below together with its related programs. The following provides detailed information on expenses for its outcome and program, further broken down by funding source.

### Note:

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced Commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports from October 2016 – to provide an entity's complete performance story.

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Informed Government decisions on fiscal equalisation between the states and territories through advice and recommendations on the distribution of GST revenue and health care grants**

Note: Recent terms of reference for the Commission have not required advice and recommendations on health care grants.

### Budgeted expenses for Outcome 1

Table 2.1 shows how much the Commission intends to spend (on an accrual basis) on achieving the outcome broken down by Departmental funding sources.

**Table 2.1: Budgeted expenses for Outcome 1**

|   | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Budget<br>\$'000 | 2017-18<br>Forward<br>estimate<br>\$'000 | 2018-19<br>Forward<br>estimate<br>\$'000 | 2019-20<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>Program 1.1: Commonwealth Grants Commission</b>                |  |                             |  |  |  |
| Departmental expenses   |  |                             |  |  |  |
| Departmental appropriation (a)                                    | 6,241                                    | 6,207                       | 6,237                                    | 6,266                                    | 6,301                                    |
| Expenses not requiring appropriation<br>in the Budget<br>year (b) | 114                                      | 98                          | 96                                       | 96                                       | 96                                       |
| <b>Departmental total</b>   | <b>6,355</b>                             | <b>6,305</b>                | <b>6,333</b>                             | <b>6,362</b>                             | <b>6,397</b>                             |
| <b>Total expenses for<br/>program 1.1</b>                         | <b>6,355</b>                             | <b>6,305</b>                | <b>6,333</b>                             | <b>6,362</b>                             | <b>6,397</b>                             |
|   | 2015-16                                  | 2016-17                     |  |  |  |
| <b>Average staffing level (number)</b>                            | 29                                       | 30                          |  |  |  |

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

**Table 2.2: Performance criteria for Outcome 1**

The table below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

|  |  |   |
|--|--|---|
| <b>Outcome 1</b>   |  |   |
| Informed Government decisions on fiscal equalisation between the States and Territories through advice and recommendations on the distribution of GST revenue and health care grants |  |   |
| <b>Program 1.1 — Commonwealth Grants Commission</b>  |  |   |
| The Commission makes recommendations on the distribution of the GST pool, which are considered by government.  |  |   |
| <b>Delivery</b>  | The Commission will prepare a report, on an annual basis, recommending the distribution to the states and territories.   |   |
| <b>Performance information</b>   |  |   |
| <b>Performance criteria</b>  | <b>2015–16 targets</b>   | <b>2016–17 and forward year targets</b> |
| Quality of research, the accuracy of calculations and the acceptance of the results presented to Government in response to terms of reference.                                       | Performance criteria and delivery target are forecast to be fully met.   | As per 2015–16.                         |
| <b>Purposes</b>  | <p>The Commission’s sole function is to provide advice to the Australian Government in response to terms of reference from the Treasurer.</p> <p>The main subject on which advice is sought is the allocation among the states of the revenue from the GST. However, from time to time, the Commission is also asked to report on the finances of Australia’s external territories, local government matters and the financing of services for indigenous people.</p> <p>Terms of reference for those inquiries are developed by relevant Australian Government agencies, sent to the Commission by the Treasurer, to whom the Commission provides any required reports.</p> |   |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Differences between entity resourcing and financial statements**

There are no material differences between the financial information presented in the Budget Papers (most notably *Budget Paper No. 1: Budget Strategy and Outlook*) and Portfolio Budget Statements as a result of differences between whole-of-government level financial reporting.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The financial statements have been prepared on an Australian Accounting Standards basis.

### 3.1.3 Budgeted financial statements tables

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

|  | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Budget<br>\$'000 | 2017-18<br>Forward<br>estimate<br>\$'000 | 2018-19<br>Forward<br>estimate<br>\$'000 | 2019-20<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 4,600                                    | 4,700                       | 4,800                                    | 4,800                                    | 4,900                                    |
| Suppliers  | 1,674                                    | 1,540                       | 1,470                                    | 1,499                                    | 1,434                                    |
| Depreciation and amortisation  | 81                                       | 65                          | 63                                       | 63                                       | 63                                       |
| <b>Total expenses</b>  | <b>6,355</b>                             | <b>6,305</b>                | <b>6,333</b>                             | <b>6,362</b>                             | <b>6,397</b>                             |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Gains</b>   |  |                             |  |  |  |
| Other  | 33                                       | 33                          | 33                                       | 33                                       | 33                                       |
| <b>Total gains</b>   | <b>33</b>                                | <b>33</b>                   | <b>33</b>                                | <b>33</b>                                | <b>33</b>                                |
| <b>Total own-source income</b>   | <b>33</b>                                | <b>33</b>                   | <b>33</b>                                | <b>33</b>                                | <b>33</b>                                |
| <b>Net (cost of)/contribution by services</b>                                      | <b>(6,322)</b>                           | <b>(6,272)</b>              | <b>(6,300)</b>                           | <b>(6,329)</b>                           | <b>(6,364)</b>                           |
| Revenue from Government  | 6,241                                    | 6,207                       | 6,237                                    | 6,266                                    | 6,301                                    |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(81)</b>                              | <b>(65)</b>                 | <b>(63)</b>                              | <b>(63)</b>                              | <b>(63)</b>                              |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| Changes in asset revaluation surplus   | -  | -                           | -  | -  | -  |
| <b>Total other comprehensive income</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income/(loss)</b>   | <b>(81)</b>                              | <b>(65)</b>                 | <b>(63)</b>                              | <b>(63)</b>                              | <b>(63)</b>                              |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(81)</b>                              | <b>(65)</b>                 | <b>(63)</b>                              | <b>(63)</b>                              | <b>(63)</b>                              |

**Note: Impact of net cash appropriation arrangements**

|   | 2015-16<br>\$'000 | 2016-17<br>\$'000 | 2017-18<br>\$'000 | 2018-19<br>\$'000 | 2019-20<br>\$'000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b> | -                 | -                 | -                 | -                 | -                 |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a)  | 81                | 65                | 63                | 63                | 63                |
| <b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>   | <b>(81)</b>       | <b>(65)</b>       | <b>(63)</b>       | <b>(63)</b>       | <b>(63)</b>       |

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5.

Prepared on Australian Accounting Standards basis.

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

|                                   | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Budget<br>\$'000 | 2017-18<br>Forward<br>estimate<br>\$'000 | 2018-19<br>Forward<br>estimate<br>\$'000 | 2019-20<br>Forward<br>estimate<br>\$'000 |
|-----------------------------------|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                     |  |                             |  |  |  |
| <b>Financial assets</b>           |  |                             |  |  |  |
| Cash and cash equivalents         | 116                                      | 116                         | 116                                      | 116                                      | 116                                      |
| Trade and other receivables       | 3,788                                    | 3,788                       | 3,788                                    | 3,788                                    | 3,788                                    |
| Other financial assets            | 6  | 6                           | 6  | 6  | 6  |
| <b>Total financial assets</b>     | <b>3,910</b>                             | <b>3,910</b>                | <b>3,910</b>                             | <b>3,910</b>                             | <b>3,910</b>                             |
| <b>Non-financial assets</b>       |  |                             |  |  |  |
| Land and buildings                | 142                                      | 142                         | 142                                      | 142                                      | 142                                      |
| Property, plant and equipment     | 88                                       | 86                          | 86                                       | 86                                       | 86                                       |
| <b>Total non-financial assets</b> | <b>230</b>                               | <b>228</b>                  | <b>228</b>                               | <b>228</b>                               | <b>228</b>                               |
| <b>Total assets</b>               | <b>4,140</b>                             | <b>4,138</b>                | <b>4,138</b>                             | <b>4,138</b>                             | <b>4,138</b>                             |
| <b>LIABILITIES</b>                |  |                             |  |  |  |
| <b>Payables</b>                   |  |                             |  |  |  |
| Suppliers                         | 130                                      | 130                         | 130                                      | 130                                      | 130                                      |
| Other payables                    | 212                                      | 212                         | 212                                      | 212                                      | 212                                      |
| <b>Total payables</b>             | <b>342</b>                               | <b>342</b>                  | <b>342</b>                               | <b>342</b>                               | <b>342</b>                               |
| <b>Provisions</b>                 |  |                             |  |  |  |
| Employee provisions               | 1,645                                    | 1,645                       | 1,645                                    | 1,645                                    | 1,645                                    |
| <b>Total provisions</b>           | <b>1,645</b>                             | <b>1,645</b>                | <b>1,645</b>                             | <b>1,645</b>                             | <b>1,645</b>                             |
| <b>Total liabilities</b>          | <b>1,987</b>                             | <b>1,987</b>                | <b>1,987</b>                             | <b>1,987</b>                             | <b>1,987</b>                             |
| <b>Net assets</b>                 | <b>2,153</b>                             | <b>2,151</b>                | <b>2,151</b>                             | <b>2,151</b>                             | <b>2,151</b>                             |
| <b>EQUITY*</b>                    |  |                             |  |  |  |
| Contributed equity                | 127                                      | 190                         | 253                                      | 316                                      | 379                                      |
| Reserves                          | 343                                      | 343                         | 343                                      | 343                                      | 343                                      |
| Retained surplus                  | 1,683                                    | 1,618                       | 1,555                                    | 1,492                                    | 1,429                                    |
| <b>Total equity</b>               | <b>2,153</b>                             | <b>2,151</b>                | <b>2,151</b>                             | <b>2,151</b>                             | <b>2,151</b>                             |

\*'Equity' is the residual interest in assets after deduction of liabilities.  
Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2016-17)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2016</b>                         |                                |   |                             |   |                           |
| Balance carried forward from previous period                     | 1,683                          | 343                                       | -                           | 127   | 2,153                     |
| <b>Opening balance</b>   | <b>1,683</b>                   | <b>343</b>                                | <b>-</b>                    | <b>127</b>                                  | <b>2,153</b>              |
| <b>Comprehensive income</b>                                      |                                |   |                             |   |                           |
| Surplus/(deficit) for the period                                 | (65)                           | -   | -                           | -   | (65)                      |
| <b>Total comprehensive income</b>                                | <b>(65)</b>                    | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(65)</b>               |
| <b>Transactions with owners</b>                                  |                                |   |                             |   |                           |
| <b>Contributions by owners</b>                                   |                                |   |                             |   |                           |
| Departmental Capital Budget (DCB)                                | -                              | -   | -                           | 63  | 63                        |
| <b>Total transactions with owners</b>                            | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>63</b>                                   | <b>63</b>                 |
| <b>Estimated closing balance as at 30 June 2017</b>              | <b>1,618</b>                   | <b>343</b>                                | <b>-</b>                    | <b>190</b>                                  | <b>2,151</b>              |
| <b>Closing balance attributable to the Australian Government</b> | <b>1,618</b>                   | <b>343</b>                                | <b>-</b>                    | <b>190</b>                                  | <b>2,151</b>              |

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

|   | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Budget<br>\$'000 | 2017-18<br>Forward<br>estimate<br>\$'000 | 2018-19<br>Forward<br>estimate<br>\$'000 | 2019-20<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 6,241                                    | 6,207                       | 6,237                                    | 6,266                                    | 6,301                                    |
| <b>Total cash received</b>  | <b>6,241</b>                             | <b>6,207</b>                | <b>6,237</b>                             | <b>6,266</b>                             | <b>6,301</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 4,600                                    | 4,700                       | 4,800                                    | 4,800                                    | 4,900                                    |
| Suppliers   | 1,641                                    | 1,507                       | 1,437                                    | 1,466                                    | 1,401                                    |
| <b>Total cash used</b>  | <b>6,241</b>                             | <b>6,207</b>                | <b>6,237</b>                             | <b>6,266</b>                             | <b>6,301</b>                             |
| <b>Net cash from/(used by) operating activities</b>                 | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Other   | -  | -                           | -  | -  | -  |
| <b>Total cash received</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>Total cash used</b>  | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(64)</b>                              | <b>(63)</b>                 | <b>(63)</b>                              | <b>(63)</b>                              | <b>(63)</b>                              |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>Total cash received</b>  | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <b>Cash used</b>  |  |                             |  |  |  |
| Other   | -  | -                           | -  | -  | -  |
| <b>Total cash used</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Net cash from/(used by) financing activities</b>                 | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 116                                      | 116                         | 116                                      | 116                                      | 116                                      |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>116</b>                               | <b>116</b>                  | <b>116</b>                               | <b>116</b>                               | <b>116</b>                               |

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

|  | 2015-16<br>Estimated<br>actual<br>\$'000 | 2016-17<br>Budget<br>\$'000 | 2017-18<br>Forward<br>estimate<br>\$'000 | 2018-19<br>Forward<br>estimate<br>\$'000 | 2019-20<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>Total new capital appropriations</b>  | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <i>Provided for:</i>   |  |                             |  |  |  |
| <i>Purchase of non-financial assets</i>  | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>Total items</b>   | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>  |  |                             |  |  |  |
| Funded by capital appropriation - DCB (a)  | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>TOTAL</b>   | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |
| <b>RECONCILIATION OF CASH USED TO<br/>ACQUIRE ASSETS TO ASSET MOVEMENT<br/>TABLE</b> |  |                             |  |  |  |
| Total purchases  | 64                                       | 63                          | 63                                       | 63                                       | 63                                       |
| <b>Total cash used to acquire assets</b>   | <b>64</b>                                | <b>63</b>                   | <b>63</b>                                | <b>63</b>                                | <b>63</b>                                |

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).  
Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2016-17)**

|   | Land and<br>Buildings<br>\$'000 | Property, plant<br>and equipment<br>\$'000 | Total<br>\$'000 |
|---|---------------------------------|--|-----------------|
| <b>As at 1 July 2016</b>  |                                 |  |                 |
| Gross book value  | 256                             | 225  | 481             |
| Accumulated depreciation/amortisation and impairment              | (114)                           | (137)                                      | (251)           |
| <b>Opening net book balance</b>                                   | <b>142</b>                      | <b>88</b>                                  | <b>230</b>      |
| <b>Capital asset additions</b>                                    |                                 |  |                 |
| <b>Estimated expenditure on new or replacement<br/>    assets</b> |                                 |  |                 |
| By purchase - appropriation ordinary annual services (a)          | -                               | 63   | 63              |
| <b>Total additions</b>  | <b>-</b>                        | <b>63</b>                                  | <b>63</b>       |
| <b>Other movements</b>  |                                 |  |                 |
| Depreciation/amortisation expense                                 | -                               | (65)                                       | (65)            |
| <b>Total other movements</b>                                      | <b>-</b>                        | <b>(65)</b>                                | <b>(65)</b>     |
| <b>As at 30 June 2017</b>   |                                 |  |                 |
| Gross book value  | 256                             | 288  | 544             |
| Accumulated depreciation/ amortisation and impairment             | (114)                           | (202)                                      | (316)           |
| <b>Closing net book balance</b>                                   | <b>142</b>                      | <b>86</b>                                  | <b>228</b>      |

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2016-17 for depreciation/amortisation expenses, DCBs or other operational expenses.  
Prepared on Australian Accounting Standards basis.

