

**PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS 2008–09**

FAMILIES, HOUSING, COMMUNITY SERVICES AND
INDIGENOUS AFFAIRS PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2008–09

© Commonwealth of Australia 2008

ISBN 978 192 138 021 1

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the:

Commonwealth Copyright Administration
Attorney-General's Department
Robert Garran Offices
National Circuit
BARTON ACT 2600

Website: www.ag.gov.au/cca

Printed by CanPrint Pty Ltd



**MINISTER FOR FAMILIES, HOUSING,
COMMUNITY SERVICES AND INDIGENOUS AFFAIRS**

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2008-09 Additional Estimates for the Families, Housing, Community Services and Indigenous Affairs portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in cursive script that reads 'Jenny Macklin'.

The Hon. Jenny Macklin, MP

Abbreviations and conventions

(a) The following notations may be used:

NEC/nec	not elsewhere classified
AEST	Australian Eastern Standard Time
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

(b) Figures in tables and in the text may be rounded. Discrepancies in tables between totals and sums of components are due to rounding.

ENQUIRIES

Should you have any enquiries regarding this publication please contact the Branch Manager, Budget Development Branch, in the Department of Families, Housing, Community Services and Indigenous Affairs on (02) 6244 5571.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament and the public of the proposed allocation of resources to Government outcomes by agencies within the portfolio. However, unlike the PBS, the PAES summarise only the *changes* in resourcing by outcome since the Budget – that is, they update the resourcing for the agency. The PAES include for the first time an Agency Resource Statement, in addition to the information on new measures and the Appropriation Bills.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3) and (No. 4) 2008–09. In this sense the PAES are declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2008–09* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS

The PAES are presented in three parts with subsections.

User Guide

Provides an introduction explaining the purpose of the PAES.

Portfolio Overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

Agency Additional Estimates Statements

A statement (under the name of the agency) for each agency affected by Additional Estimates.

Section 1: Agency overview and resources	This section details the total resources available to an agency, the impact of any measures since Budget, and impact on Appropriation Bills (No. 3) and (No. 4).
---	--

Section 2: Revisions to agency outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of agency output groups.
--	--

Section 3: Explanatory tables and budgeted financial statements	This section contains updated explanatory tables on Special Account flows and staffing levels and revisions to the budgeted financial statements.
--	---

Glossary	Explains key terms relevant to the portfolio.
-----------------	---

Abbreviations	Expands abbreviations used in the statements.
----------------------	---

Index	Alphabetical guide to the statements.
--------------	---------------------------------------

CONTENTS

Portfolio Overview	3
Agency Additional Estimates Statements	7
Department of Families, Housing, Community Services and Indigenous Affairs.....	9
Indigenous Business Australia	43
Glossary	61
Abbreviations	65
Index	67

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

There have been no significant changes to the portfolio since the publication of the portfolio's 2008–09 PBS. A full outline of the Portfolio Overview can be found in the 2008–09 PBS on page 7.

Overview of Additional Estimates sought for the portfolio

Additional appropriations of \$115.0 million through Appropriation Bills (No. 3) and (No. 4) and \$161.8 million through Special Appropriations is being sought for the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA) as a result of new measures and other variations. The new measures are:

- Closing the Gap - Indigenous early childhood development - children and family centres
- Implementation of Operation Sunlight
- Partner Service Pension - age related arrangements for married partners of veterans who are separated but not divorced
- Partner Service Pension - further arrangements for married partners of veterans who are separated but not divorced
- Removal of asbestos containing material in Indigenous communities in the Northern Territory
- Retention of the current fringe benefit tax treatment for family assistance customers.

Structure of the portfolio

The portfolio comprises two agencies and one administrative entity operating under the *Financial Management and Accountability Act 1997* (FMA Act) and nine Commonwealth authorities and companies operating under the *Commonwealth Authorities and Companies Act 1997* (CAC Act).

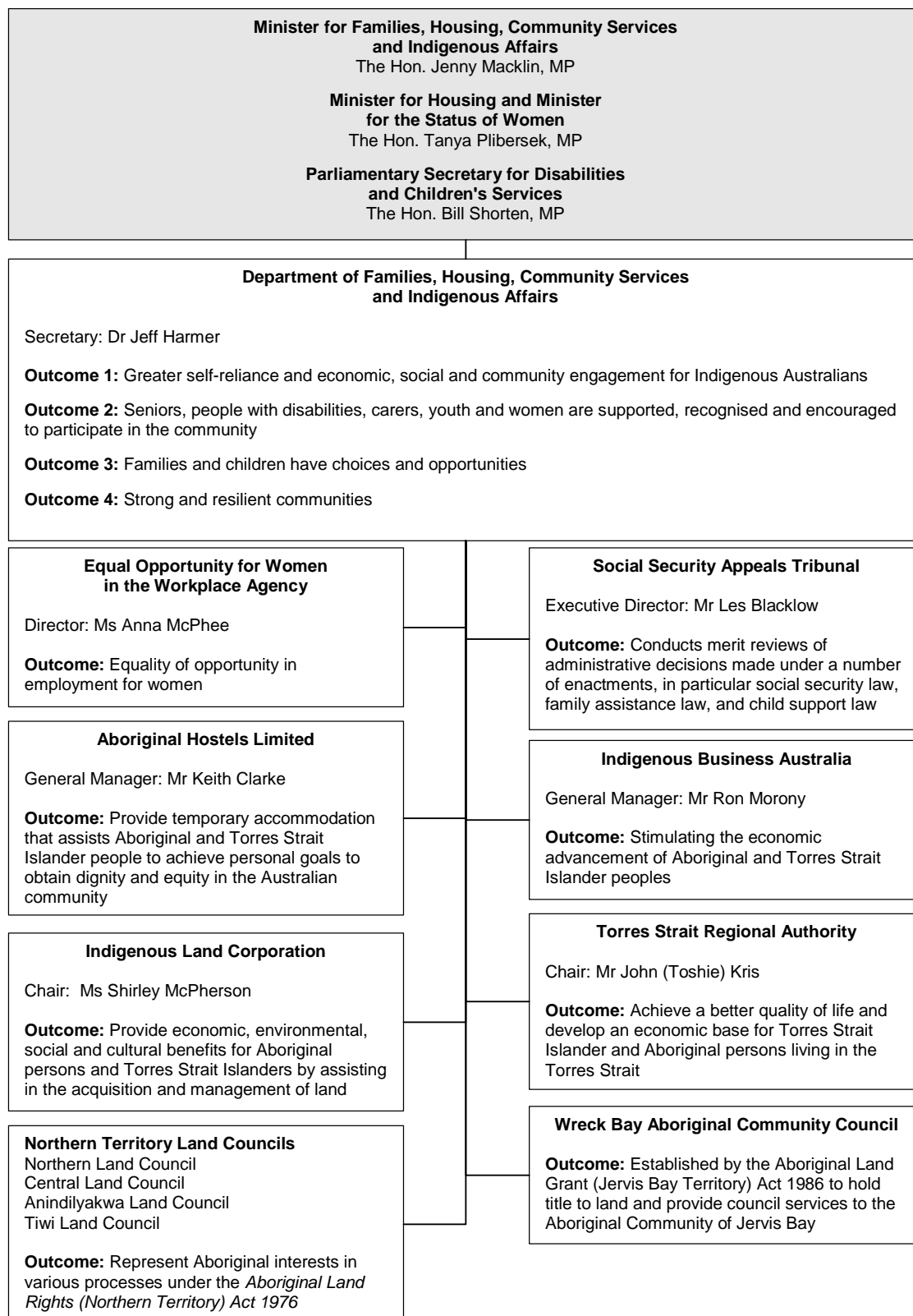
The following operate under the FMA Act:

- The Department of Families, Housing, Community Services and Indigenous Affairs
- Equal Opportunity for Women in the Workplace Agency
- Social Security Appeals Tribunal.

The following operate under the CAC Act:

- Aboriginal Hostels Limited
- Indigenous Business Australia
- Indigenous Land Corporation
- Torres Strait Regional Authority
- Anindilyakwa Land Council
- Central Land Council
- Northern Land Council
- Tiwi Land Council
- Wreck Bay Aboriginal Community Council.

Figure 1: Families, Housing, Community Services and Indigenous Affairs portfolio structure and outcomes



AGENCY ADDITIONAL ESTIMATES STATEMENTS

Department of Families, Housing, Community Services and Indigenous Affairs	9
Indigenous Business Australia.....	43

DEPARTMENT OF FAMILIES, HOUSING, COMMUNITY SERVICES AND INDIGENOUS AFFAIRS

Section 1: Agency overview and resources	11
1.1 Strategic direction	11
1.2 Agency resource statement.....	11
1.3 Agency measures table	15
1.4 Additional Estimates and variations to outcomes.....	17
1.5 Breakdown of Additional Estimates by Appropriation Bill.....	20
Section 2: Revisions to agency outcomes and planned performance	23
2.1 Outcomes and performance information	23
Section 3: Explanatory tables and budgeted financial statements	27
3.1 Explanatory tables	27
3.2 Budgeted financial statements	33

DEPARTMENT OF FAMILIES, HOUSING, COMMUNITY SERVICES AND INDIGENOUS AFFAIRS

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

A full outline of FaHCSIA's strategic direction can be found in FaHCSIA's 2008-09 PBS on page 21. There has been no significant change in the Department's strategic direction since FaHCSIA's 2008-09 PBS.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for FaHCSIA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008-09 Budget year, including variations through Appropriation Bills (No. 3) and (No. 4), Special Appropriations and Special Accounts.

Table 1.1: FaHCSIA resource statement – Additional Estimates for 2008–09 as at Additional Estimates December 2008

	Estimate as at Budget ¹	+	Proposed Additional Estimates	=	Total Estimate at Additional Estimates	Total Available Appropriation
	2008-09 \$'000		2008-09 \$'000		2008-09 \$'000	2007-08 \$'000
Ordinary Annual Services						
Departmental outputs						
Departmental outputs	1,530,257		22,112 ²		1,552,369	1,443,783
Relevant agency receipts	21,812		-		21,812 ³	22,821
Total	1,552,069		22,112		1,574,181	1,466,604
Administered expenses						
Outcome 1	771,422		68,746 ²		840,168	853,413
Outcome 2	517,015		- 12,108		504,907	444,853
Outcome 3	167,504		7,916		175,420	307,226
Outcome 4	185,062		1,160		186,222	142,928
Total	1,641,003		65,714		1,706,717	1,748,420
Non-Directly Appropriated Revenue excluding Special Accounts	45,472		-		45,472	153,036
Payments to CAC Act Bodies	124,060		- 473		123,587	-
Total Administered Expenses	1,810,535		65,241		1,875,776	1,901,456
Total Ordinary Annual Services	A 3,362,604		87,353		3,449,957	3,368,060
Other services						
Administered expenses						
Specific payments to states, ACT, NT and local government						
Outcome 1	389,684		- 70,000 ⁴		319,684	15,234
Outcome 2	1,009,391		15,101		1,024,492	958,421
Outcome 3	17,970		- 7,916		10,054	55,827
Outcome 4	1,201,399		- 600		1,200,799	1,158,379
Total	2,618,444		- 63,415		2,555,029	2,187,861
Departmental non-operating						
Equity injections	6,758		-		6,758	39,409
Previous years' outputs	-		-		-	-
Total	6,758		-		6,758	39,409
Total Other Services	B 2,625,202		- 63,415		2,561,787	2,227,270
Total Available Annual Appropriations	5,987,806		23,938		6,011,744	5,595,330
Special Appropriations						
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	96,437		-		96,437	82,950
<i>Social Security (Administration) Act 1999</i>	44,279,882		156,250		44,436,132	34,571,626
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	22,021,667		5,595		22,027,262	16,712,970
Total Special Appropriations⁵	C 66,397,986		161,845		66,559,831	51,367,546
Total Appropriations excluding Special Accounts	72,385,792		185,783		72,571,575	56,962,876

Table 1.1: FaHCSIA resource statement – Additional Estimates for 2008–09 as at Additional Estimates December 2008 (continued)

	Estimate as at Budget	+	Proposed Additional Estimates	=	Total Estimate at Additional Estimates	Total Available Appropriation
	2008-09 \$'000		2008-09 \$'000		2008-09 \$'000	2007-08 \$'000
Special Accounts						
Opening balance ⁶	1,868,183		-		1,868,183	1,736,041
Adjustments	-		3		3	139
Appropriation receipts ⁷	172,123		104		172,227	131,992
Non-Appropriation receipts to Special Accounts	264,781		34,577		299,358	132,842
Total Special Accounts	D 2,305,087		34,684		2,339,771	2,001,014
Total resourcing A+B+C+D	74,690,879		220,467		74,911,346	58,963,890
Less appropriations drawn from Annual or Special Appropriations above and credited to Special Accounts and/or CAC Act bodies through annual appropriations	- 296,183		369		- 295,814	- 131,992
Total net resourcing for Department of Families, Housing, Community Services and Indigenous Affairs	74,394,696		220,836		74,615,532	58,831,898

¹ Estimate as at Budget includes resources made available from the 2008-09 Portfolio Supplementary Estimates Statements.

² Appropriation Bill (No. 3) 2008-09 - see Table 1.5.

³ Relevant Agency receipts - includes ANAO resources received free of charge.

⁴ Appropriation Bill (No. 4) 2008-09 - see Table 1.6.

⁵ For further information on Special Appropriations see Table 3.1.1, Section 3.

⁶ This reflects the actual opening balance of Special Accounts as at 30 June 2008.

⁷ Appropriation receipts from FaHCSIA Annual and Special Appropriations for 2008-09 included above.

Note: All figures are GST exclusive.

Table 1.1: FaHCSIA resource statement – Additional Estimates for 2008–09 as at Additional Estimates December 2008 (continued)

Third Party Payments from and on behalf of other agencies

	Estimate at Budget	Estimate at Additional Estimates
	2008-09	2008-09
	\$'000	\$'000
Centrelink has authority to make the following payments to customers on behalf of FaHCSIA:		
Special Appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	19,128,299	19,183,682
Special Appropriation - <i>Social Security (Administration) Act 1999</i>	44,185,681	44,287,580
DVA has authority to make the following payments to customers on behalf of FaHCSIA:		
Special Appropriation - <i>Social Security (Administration) Act 1999</i>	71,406	71,406
Payments made to other agencies for the provision of services:		
Australian Taxation Office	9,015	9,015
Centrelink	980,969	982,865
DVA	199	199
Medicare Australia	9,181	9,181
Payments made to CAC Act bodies within the portfolio:		
Aboriginal Hostels Limited	34,281	34,281
Indigenous Business Australia	37,875	37,402
Torres Strait Regional Authority	51,904	51,904

DVA = Department of Veterans' Affairs

CAC Act = *Commonwealth Authorities and Companies Act 1997*

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2008–09 Budget and the 2008–09 Portfolio Supplementary Estimates Statements (PSES). The table lists expense measures, with the affected output group identified.

Table 1.2: Agency measures since Budget

	Output Group	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000
Expense measures					
Closing the Gap - Indigenous early childhood development - children and family centres ¹	1.2				
Administered expense		-	-	-	-
Departmental outputs		-	-	-	-
Total		-	-	-	-
Removal of asbestos containing material in Indigenous communities in the Northern Territory	1.2				
Administered expense		887	15,228	-	-
Departmental outputs		380	491	-	-
Total		1,267	15,719	-	-
Partner Service Pension - age related arrangements for married partners of veterans who are separated but not divorced ²	2.1				
Administered expense		- 4,224	- 9,411	- 10,416	- 11,529
Departmental outputs		-	-	-	-
Total		- 4,224	- 9,411	- 10,416	- 11,529
Partner Service Pension - further arrangements for married partners of veterans who are separated but not divorced ²	2.2, 2.3				
Administered expense		- 874	- 204	- 213	- 221
Departmental outputs		-	-	-	-
Total		- 874	- 204	- 213	- 221
Retention of the current fringe benefit tax treatment for family assistance customers	3.1				
Administered expense		57,513	59,009	60,546	62,059
Departmental outputs		294	-	-	-
Total		57,807	59,009	60,546	62,059

Table 1.2: Agency measures since Budget (continued)

	Output Group	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000
Implementation of Operation Sunlight ³	All				
Administered expense		-	-	-	-
Departmental outputs		306	-	-	-
Total		306	-	-	-
Total expense measures	Administered	53,302	64,622	49,917	50,309
	Departmental	980	491	-	-
	Total	54,282	65,113	49,917	50,309

¹FaHCSIA is involved in the delivery of this measure which is led by the Department of Education, Employment and Workplace Relations.

²FaHCSIA is affected by the delivery of this measure which is led by the DVA.

³FaHCSIA is affected by the delivery of this measure which is led by the Department of Finance and Deregulation.

Note: All figures are reported in Fiscal Balance terms.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for FaHCSIA at Additional Estimates, by outcome.

Table 1.3 details the Additional Estimates and variations resulting from new measures in Appropriation Bills (No. 3) and (No. 4).

Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments in Appropriation Bills (No. 3) and (No. 4).

Table 1.3: Additional Estimates and variations to outcomes from measures since the 2008–09 Budget

	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
Outcome 1					
Increase in estimates (administered)					
Removal of asbestos containing material in Indigenous communities in the Northern Territory	1.2	887	15,228	-	-
Net impact on estimates for Outcome 1 (administered)		887	15,228	-	-
Increase in estimates (departmental)					
Implementation of Operation Sunlight	1.1 - 1.3	132	-	-	-
Removal of asbestos containing material in Indigenous communities in the Northern Territory	1.2	380	491	-	-
Net impact on estimates for Outcome 1 (departmental)		512	491	-	-
Outcome 2					
Increase in estimates (departmental)					
Implementation of Operation Sunlight	2.0 - 2.5	86	-	-	-
Net impact on estimates for Outcome 2 (departmental)		86	-	-	-
Outcome 3					
Increase in estimates (departmental)					
Implementation of Operation Sunlight	3.1, 3.2	49	-	-	-
Retention of the current fringe benefit tax treatment for family assistance customers	3.1	294	-	-	-
Net impact on estimates for Outcome 3 (departmental)		343	-	-	-
Outcome 4					
Increase in estimates (departmental)					
Implementation of Operation Sunlight	4.1 - 4.4	39	-	-	-
Net impact on estimates for Outcome 4 (departmental)		39	-	-	-
Total Administered		887	15,228	-	-
Total Departmental		980	491	-	-

Note: All figures are reported in Total Resourcing terms.

Table 1.4: Additional Estimates and variations to outcomes from other variations

OUTCOME 1	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
<i>Increase in estimates (administered OAS)</i>					
Parameter Adjustments	1.2	-	5,891	8,496	11,965
Transfer of funds between Appropriation Bills	1.2	70,000	-	-	-
<i>Decrease in estimates (administered OAS)</i>					
Changes to program delivery arrangements ¹	1.2	- 1,643	- 1,459	- 1,114	- 568
Modification to previous Budget measures	1.2	- 498	- 680	- 696	- 713
Net impact on estimates for Outcome 1 (administered OAS)		67,859	3,752	6,686	10,684
<i>Increase in estimates (administered OS)</i>					
Parameter Adjustments	1.2	-	2,679	3,592	-
<i>Decrease in estimates (administered OS)</i>					
Transfer of funds between Appropriation Bills	1.2	- 70,000	-	-	-
Net impact on estimates for Outcome 1 (administered OS)		- 70,000	2,679	3,592	-
<i>Increase in estimates (departmental OAS)</i>					
Parameter Adjustments	1.1 - 1.3	-	224	270	320
Northern Territory Emergency Response ²	1.2	19,913	-	-	-
Modification to previous Budget measures	1.2	636	-	-	-
<i>Decrease in estimates (departmental OAS)</i>					
Estimates Variations ³	1.2	-	- 82,275	- 83,286	- 84,086
Net impact on estimates for Outcome 1 (departmental OAS)		20,549	- 82,051	- 83,016	- 83,766
OUTCOME 2					
	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
<i>Increase in estimates (administered OAS)</i>					
Movement of funds between years	2.5	2,915	-	-	-
Parameter Adjustments	2.1 - 2.5	-	1,028	1,228	1,247
<i>Decrease in estimates (administered OAS)</i>					
Transfer of funds between Appropriation Bills	2.2	- 15,023	- 17,342	- 3,327	- 3,322
Net impact on estimates for Outcome 2 (administered OAS)		- 12,108	- 16,314	- 2,099	- 2,075
<i>Increase in estimates (administered OS)</i>					
Parameter Adjustments	2.1 - 2.5	- 305	1,193	1,564	- 1,278
Transfer of funds between Appropriation Bills	2.2	15,406	17,712	3,697	3,702
Net impact on estimates for Outcome 2 (administered OS)		15,101	18,905	5,261	2,424
<i>Increase in estimates (departmental OAS)</i>					
Parameter Adjustments	2.0 - 2.5	-	668	803	952
<i>Decrease in estimates (departmental OAS)</i>					
Estimates Variations ³	2.0 - 2.5	-	- 394,058	- 386,173	- 385,702
Transfer of funds between Appropriation Bills	2.2	- 383	- 370	- 370	- 380
Net impact on estimates for Outcome 2 (departmental OAS)		- 383	- 393,760	- 385,740	- 385,130

Table 1.4: Additional Estimates and variations to outcomes from other variations (continued)

OUTCOME 3	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
<i>Increase in estimates (administered OAS)</i>					
Parameter Adjustments	3.1	-	619	804	899
Transfer of funds between Appropriation Bills	3.1	7,916	5,542	5,656	5,764
Net impact on estimates for Outcome 3 (administered OAS)		7,916	6,161	6,460	6,663
<i>Increase in estimates (administered OS)</i>					
Parameter Adjustments	3.1	-	16	22	23
<i>Decrease in estimates (administered OS)</i>					
Transfer of funds between Appropriation Bills	3.1	- 7,916	- 5,542	- 5,656	- 5,764
Net impact on estimates for Outcome 3 (administered OS)		- 7,916	- 5,526	- 5,634	- 5,741
<i>Increase in estimates (departmental OAS)</i>					
Parameter Adjustments	3.1, 3.2	-	1,003	1,204	1,429
Changes to program delivery arrangements ¹	3.1	966	-	-	-
<i>Decrease in estimates (departmental OAS)</i>					
Estimates Variations ³	3.1	-	- 290,299	- 273,692	- 271,678
Net impact on estimates for Outcome 3 (departmental OAS)		966	- 289,296	- 272,488	- 270,249
OUTCOME 4					
	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
<i>Increase in estimates (administered OAS)</i>					
Movement of funds between years	4.2, 4.4	1,160	-	-	-
Parameter Adjustments	4.1, 4.2, 4.4	-	963	1,114	1,448
Net impact on estimates for Outcome 4 (administered OAS)		1,160	963	1,114	1,448
<i>Increase in estimates (administered OS)</i>					
Parameter Adjustments	4.1, 4.2, 4.4	-	7,394	9,675	9,795
Movement of funds between years	4.1	- 600	1,600	1,000	- 1,000
Net impact on estimates for Outcome 4 (administered OS)		- 600	8,994	10,675	8,795
<i>Increase in estimates (departmental OAS)</i>					
Parameter Adjustments	4.1 - 4.4	-	149	180	214
<i>Decrease in estimates (departmental OAS)</i>					
Estimates Variations ³	4.1, 4.3, 4.4	-	- 66,860	- 67,610	- 68,252
Net impact on estimates for Outcome 4 (departmental OAS)		-	- 66,711	- 67,430	- 68,038
Total Administered OAS		64,827	- 5,438	12,161	16,720
Total Administered OS		- 63,415	25,052	13,894	5,478
Total Departmental OAS		21,132	- 831,818	- 808,674	- 807,183

OAS = Ordinary Annual Services.

OS = Other Services (specific payments to states, ACT, NT and local government).

¹This is for the transfer of funding for the delivery of Cape York welfare reform trials under the Indigenous Community Strategic Investment program to Centrelink (\$4.136m) and the Department of Human Services (\$0.648m) over four years.

²This represents reimbursement under the 'no win no loss principle' applying to the Northern Territory Emergency Response for 2007-08.

³This reduction in estimates is a result of Centrelink being directly appropriated for service delivery funding from 2009-10.

Note: All figures are reported in Total Resourcing terms.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for FaHCSIA through Appropriation Bills (No. 3) and (No. 4).

Table 1.5: Appropriation Bill (No. 3) 2008–09

	2007-08 available (\$'000)	2008-09 Budget (\$'000)	2008-09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
ADMINISTERED ITEMS					
Outcome 1					
Greater self-reliance and economic, social and community engagement for Indigenous Australians	853,413	771,422	840,168	68,746	-
Outcome 2					
Seniors, people with disabilities, carers, youth and women are supported, recognised and encouraged to participate in the community	444,853	517,015	504,907	-	- 12,108
Outcome 3					
Families and children have choices and opportunities	307,226	167,504	175,420	7,916	-
Outcome 4					
Strong and resilient communities	142,928	185,062	186,222	1,160	-
Total	1,748,420	1,641,003	1,706,717	77,822	- 12,108
DEPARTMENTAL OUTPUTS					
Outcome 1					
Greater self-reliance and economic, social and community engagement for Indigenous Australians	349,464	286,659	307,720	21,061	-
Outcome 2					
Seniors, people with disabilities, carers, youth and women are supported, recognised and encouraged to participate in the community	482,870	606,651	606,354	- 297	-
Outcome 3					
Families and children have choices and opportunities	500,735	519,376	520,685	1,309	-
Outcome 4					
Strong and resilient communities	110,714	117,571	117,610	39	-
Total	1,443,783	1,530,257	1,552,369	22,112	-
Total administered and departmental	3,192,203	3,171,260	3,259,086	99,934	- 12,108

Table 1.6: Appropriation Bill (No. 4) 2008–09

	2007-08 available (\$'000)	2008-09 Budget (\$'000)	2008-09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT					
Outcome 1					
Greater self-reliance and economic, social and community engagement for Indigenous Australians	15,234	389,684	319,684	-	- 70,000
Outcome 2					
Seniors, people with disabilities, carers, youth and women are supported, recognised and encouraged to participate in the community	958,421	1,009,391	1,024,492	15,101	-
Outcome 3					
Families and children have choices and opportunities	55,827	17,970	10,054	-	- 7,916
Outcome 4					
Strong and resilient communities	1,158,379	1,201,399	1,200,799	-	- 600
Total	2,187,861	2,618,444	2,555,029	15,101	- 78,516
Non-operating					
Equity injections	39,409	6,758	6,758	-	-
Total non-operating	39,409	6,758	6,758	-	-
Department of Families, Housing, Community Services and Indigenous Affairs					
Total	2,227,270	2,625,202	2,561,787	15,101	- 78,516

Section 2: Revisions to agency outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

FaHCSIA's outcome and output structure remains the same. There have been no significant changes to outcome and output functions since FaHCSIA's 2008-09 PBS, including movement of functions between output groups. There has also been no change to the performance indicators since the 2008-09 PBS.

OUTCOME 1: GREATER SELF-RELIANCE AND ECONOMIC, SOCIAL AND COMMUNITY ENGAGEMENT FOR INDIGENOUS AUSTRALIANS

Services and assistance that promote greater self-reliance and engagement for Indigenous families and communities through: shared responsibility; practical support; and innovative whole-of-government policy.

Outcome 1 Strategy

There has been no significant change impacting on the strategy for achieving Outcome 1 since FaHCSIA's 2008-09 PBS. An outline of the Outcome 1 strategy can be found in FaHCSIA's 2008-09 PBS on page 45.

OUTCOME 2: SENIORS, PEOPLE WITH DISABILITIES, CARERS, YOUTH AND WOMEN ARE SUPPORTED, RECOGNISED AND ENCOURAGED TO PARTICIPATE IN THE COMMUNITY

Services and assistance that help people to: participate actively in community and economic life; access a responsive and sustainable safety net; and develop their capabilities.

Outcome 2 Strategy

There has been no significant change impacting on the strategy for achieving Outcome 2 since FaHCSIA's 2008-09 PBS. An outline of the Outcome 2 strategy can be found in FaHCSIA's 2008-09 PBS on page 61.

OUTCOME 3: FAMILIES AND CHILDREN HAVE CHOICES AND OPPORTUNITIES

Services and assistance that: help children have the best possible start to life; promote healthy family relationships; help families adapt to changing economic and social circumstances and take an active part in the community; and assist families with the costs of children.

Outcome 3 Strategy

There has been no significant change impacting on the strategy for achieving Outcome 3 since FaHCSIA's 2008-09 PBS. An outline of the Outcome 3 strategy can be found in FaHCSIA's 2008-09 PBS on page 84.

OUTCOME 4: STRONG AND RESILIENT COMMUNITIES

Services and assistance that: help homeless people and low-income households to gain affordable and appropriate housing; promote community partnerships; and encourage participation in the local community by individuals, families, business and government.

Outcome 4 Strategy

There has been no significant change impacting on the strategy for achieving Outcome 4 since the portfolio's 2008-09 PBS. An outline of the Outcome 4 strategy can be found in FaHCSIA's 2008-09 PBS on page 96.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents the explanatory tables and budgeted departmental and administered financial statements with revisions since the 2008–09 PBS.

3.1 EXPLANATORY TABLES

3.1.1 Estimates of expenses from Special Appropriations

Special Appropriations are an amount of money appropriated by a particular Act of Parliament for a specific purpose. Table 3.1.1 details the Additional Estimates sought through Special Appropriations.

Table 3.1.1: Variations to Special Appropriations

	Output Group	Budget estimate 2008-09 (\$'000)	Revised estimate 2008-09 (\$'000)	Additional estimate 2008-09 (\$'000)
Estimated expenses				
Outcome 1				
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>				
– maintenance of the Aboriginals Benefit Account under the Minister's direction	1.2	96,237	96,237	-
– Ranger Agreement	1.2	200	200	-
Total Outcome 1		96,437	96,437	-
Outcome 2				
<i>Social Security (Administration) Act 1999</i>				
– Age Pension	2.1	27,913,558	27,768,997	- 144,561
– Bereavement Allowance	2.0	2,302	3,060	758
– Carer Allowance (Adult)	2.3	1,032,245	1,031,813	- 432
– Carer Allowance (Child)	2.3	702,597	713,130	10,533
– Carer Payment	2.3	1,910,455	1,915,379	4,924
– Child Disability Assistance Payment	2.3	139,842	142,139	2,297
– Disability Support Pension	2.2	10,533,220	10,806,058	272,838
– Seniors Concession Allowance	2.1	455,855	461,104	5,249
– Special Benefit	2.0	69,477	66,772	- 2,705
– Telephone Allowance for Commonwealth Seniors Health Card Holders	2.1	18,052	18,244	192
– Utilities Allowance	2.1	1,114,895	1,114,053	- 842
– Widow B Pension	2.5	7,863	8,034	171
– Wife Pension (Age)	2.5	151,604	155,701	4,097
– Wife Pension (DSP)	2.5	202,707	206,368	3,661
Total Outcome 2		44,254,672	44,410,852	156,180
Outcome 3				
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>				
– Baby Bonus	3.1	1,404,149	1,449,952	45,803
– Economic Security Strategy	3.1	3,850,878	3,850,878	-
– Family Tax Benefit A	3.1	12,599,262	12,583,222	- 16,040
– Family Tax Benefit B	3.1	4,117,149	4,094,234	- 22,915
– Maternity Immunisation Allowance	3.1	50,229	48,976	- 1,253

Table 3.1.1: Variations to Special Appropriations (continued)

	Output Group	Budget estimate 2008-09 (\$'000)	Revised estimate 2008-09 (\$'000)	Additional estimate 2008-09 (\$'000)
<i>Social Security (Administration) Act 1999</i>				
– Double Orphan Pension	3.1	3,105	3,175	70
Total Outcome 3		22,024,772	22,030,437	5,665
Outcome 4				
<i>Social Security (Administration) Act 1999</i>				
– Disaster Recovery Payment	4.3	22,105	22,105	-
Total Outcome 4		22,105	22,105	-
Total Special Appropriations		66,397,986	66,559,831	161,845

3.1.2 Variations to administered items

Administered items are expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Table 3.1.2 shows the variations to administered items.

Table 3.1.2: Variations to administered items

	Output Group	Budget estimate 2008-09 (\$'000)	Revised estimate 2008-09 (\$'000)	Additional estimate 2008-09 (\$'000)	
Administered Items					
Outcome 1					
Australian Remote Indigenous Accommodation Programme	B1	1.2	51,455	122,342	70,887
Community Development and Employment Projects	B1	1.2	492,767	487,269	- 5,498
Indigenous Boarding Hostels Partnership initiative	B1	1.2	11,722	11,722	-
Indigenous Communities Strategic Investment	B1	1.2	33,756	31,008	- 2,748
Indigenous Leadership	B1	1.2	10,098	10,098	-
Native Title and Land Rights	B1	1.2	60,949	65,949	5,000
Northern Territory Emergency Response	B1	1.2	107,022	107,022	-
Payments to universities and other organisations for special studies and research	B1	1.2	183	1,288	1,105
Public Awareness	B1	1.2	2,916	2,916	-
Repatriation	B1	1.2	554	554	-
Australian Remote Indigenous Accommodation Programme SPP	B2	1.2	363,372	293,372	- 70,000
Improving Policing in Very Remote Areas SPP	B2	1.2	26,312	26,312	-
Total Outcome 1			1,161,106	1,159,852	- 1,254
Outcome 2					
Broadband for Seniors	B1	2.1	5,000	5,000	-
Economic Security Strategy - public information campaign	B1	2.0	2,726	2,726	-
Ex-Gratia Payments to Unsuccessful Applicants of Carer Payment (Child)	B1	2.3	3,300	3,300	-
Mental Health	B1	2.2	143,602	143,602	-
Payments under s.33 of the Financial Management and Accountability Act 1997	B1	2.0	170	170	-
Reimbursement to Great Southern Rail for concessional fares	B1	2.1	7,378	7,878	500

Table 3.1.2: Variations to administered items (continued)

		Output Group	Budget estimate 2008-09 (\$'000)	Revised estimate 2008-09 (\$'000)	Additional estimate 2008-09 (\$'000)
Services for People with a Disability	B1	2.2	300,527	285,004	- 15,523
Support for Carers	B1	2.3	10,476	10,476	-
Support for Victims of Trafficking	B1	2.5	755	755	-
Women's Leadership and Development	B1	2.5	3,841	3,841	-
Women's Safety Agenda	B1	2.5	15,594	18,509	2,915
Youth Homelessness	B1	2.4	23,646	23,646	-
COAG Health Services - Younger People with Disability in Residential Aged Care SPP	B2	2.4	28,367	14,183	- 14,184
Commonwealth State Territory Disability Agreement SPP	B2	2.2	747,233	382,194	- 365,039
Compensation for Extension of Fringe Benefits to pensioners and older long-term allowees and beneficiaries	B2	2.1	219,737	219,737	-
Disability Services LGA	B2	2.2	1,554	-	- 1,554
National Disabilities Agreement	B2	2.2	-	396,378	396,378
State Seniors Card Reciprocal Transport Concessions SPP	B2	2.1	12,500	12,000	- 500
Total Outcome 2			1,526,406	1,529,399	2,993
Outcome 3					
Child Protection Pilot - WA	B1	3.1	345	345	-
Economic Security Strategy - public information campaign	B1	3.1	2,394	2,394	-
Family Relationships	B1	3.1	86,199	94,115	7,916
Parenting	B1	3.1	78,566	78,566	-
Family Violence Partnership SPP	B2	3.1	7,916	-	- 7,916
Northern Territory Emergency Response - supporting families SPP	B2	3.1	9,500	9,500	-
Services for Families LGA	B2	3.1	167	167	-
Services for Families with children SPP	B2	3.1	387	387	-
Total Outcome 3			185,474	185,474	-
Outcome 4					
Community Engagement	B1	4.4	61,402	62,502	1,100
Economic Security Strategy - public information campaign	B1	4.1	6,430	6,430	-
Ex-Gratia Payment to East Timor Medical Evacuees	B1	4.3	85	-	- 85
Ex-Gratia Payments to Victims and Family Members of the Bali Terrorist Attacks	B1	4.3	510	510	-
Financial Management	B1	4.2	49,102	49,162	60
Homelessness and Housing	B1	4.1	55,254	55,254	-
National Rental Affordability Scheme	B1	4.1	11,654	11,654	-
Pandemic Influenza Preparedness	B1	4.3	220	220	-
Payments under Special Circumstances	B1	4.4	5	5	-
Reconnecting People Assistance Package	B1	4.4	400	485	85
A Place to Call Home SPP	B2	4.1	25,000	24,400	- 600
Commonwealth State Housing Agreement SPP	B2	4.1	984,909	492,454	- 492,455
Innovation and Investment Fund SPP	B2	4.4	10,845	5,422	- 5,423
National Affordable Housing Agreement	B2	4.1	-	587,203	587,203
Social Housing Subsidy SPP	B2	4.1	1,995	1,995	-
Supported Accommodation Assistance Programme SPP	B2	4.1	178,650	89,325	- 89,325
Total Outcome 4			1,386,461	1,387,021	560
Total Administered Items			4,259,447	4,261,746	2,299

SPP = Specific Purpose Payments.

3.1.3 Estimates of Special Account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.3 shows the expected additions (receipts) and reductions (payments) for each account used by FaHCSIA. The corresponding table in the 2008–09 PBS is Table 3.1.3 on page 112.

Table 3.1.3: Estimates of Special Account flows

		Opening balance 2008-09	Receipts 2008-09	Payments 2008-09	Adjustments 2008-09	Closing balance 2008-09
Output Group	2007-08	2007-08	2007-08	2007-08	2007-08	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1						
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>						
– Aboriginals Benefit Account Special Account (A)	1.2	197,022	105,896	- 106,354	-	196,564
		178,710	97,801	- 79,489	-	197,022
<i>Aboriginal and Torres Strait Islander Act 2005</i>						
– Aboriginal and Torres Strait Islander Land Account (A)	1.2	1,635,675	103,412	- 44,789	-	1,694,298
		1,553,529	82,146	-	-	1,635,675
<i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987</i>						
– Aboriginal Advancement Trust Account (A)	1.2	-	-	-	-	-
		619	-	- 619	-	-
<i>Financial Management and Accountability Act 1997 (s20)</i>						
– Northern Territory Flexible Funding Pool Special Account (A,D)	1.2	28,735	75,980	- 78,416	-	26,299
		-	47,292	- 18,557	-	28,735
<i>Social Security (Administration) Act 1999</i>						
– Income Management Special Account (A)	1.2	3,235	182,355	- 177,602	-	7,988
		-	33,896	- 30,661	-	3,235
Outcome 2						
<i>Financial Management and Accountability Act 1997 (s20)</i>						
– Commonwealth State Territory Disability Agreement Account (A)	2.2	221	921	- 771	-	371
		531	52	- 362	-	221
– Other Services - Services for Other Government and Non-Government Bodies (A)	2.0	72	44	- 105	-	11
		77	46	- 51	-	72
– Other Trust Monies (A)	2.0	141	142	- 159	-	124
		158	142	- 159	-	141
<i>Safety Rehabilitation and Compensation Act 1988</i>						
– Comcare Trust Account (A)	2.0	-	-	-	-	-
		426	-	- 426	-	-

Table 3.1.3: Estimates of Special Account flows (continued)

	Opening balance 2008-09	Receipts 2008-09	Payments 2008-09	Adjustments 2008-09	Closing balance 2008-09
Output Group	2007-08 \$'000	2007-08 \$'000	2007-08 \$'000	2007-08 \$'000	2007-08 \$'000
Outcome 3					
<i>Financial Management and Accountability Act 1997 (s20)</i>					
– Social Security - Services for Other Government and Non-Government Bodies (A)					
3.1	223	-	-	-	223
	348	-	- 125	-	223
Outcome 4					
<i>Financial Management and Accountability Act 1997 (s20)</i>					
– SAAP Data and Program Evaluation Fund Special Account (A)					
4.1	2,859	2,835	- 4,426	3	1,271
	1,643	3,459	- 2,382	139	2,859
Total Special Accounts					
2008-09 Budget estimate					
	1,868,183	471,585	- 412,622	3	1,927,149
<i>Total Special Accounts</i>					
<i>2007-08 actual</i>					
	1,736,041	264,834	- 132,831	139	1,868,183

(A) = Administered

(D) = Departmental

3.1.4 Estimates of variations to Average Staffing Level

Changes in Average Staff Level (ASL) are presented in the PAES at the whole-of-agency level to demonstrate any movements since FaHCSIA's 2008–09 PBS. The ASL figures for Budget were reported in FaHCSIA's 2008–09 PBS in each Outcome Resourcing Table.

Table 3.1.4: Average Staffing Level

	2008-09 Budget	2008-09 Revised	Variation
Outcome 1			
Greater self-reliance and economic, social and community engagement for Indigenous Australians	1145	1148	3
Outcome 2			
Seniors, people with disabilities, carers, youth and women are supported, recognised and encouraged to participate in the community	711	712	1
Outcome 3			
Families and children have choices and opportunities	447	449	2
Outcome 4			
Strong and resilient communities	330	330	-
Total	2633	2639	6

3.1.5 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 are subject to review by the Minister for Finance and Deregulation, and may be moved to a future period, in accordance with provisions in legislation.

Table 3.1.5 shows the movement of funds for the Families, Housing, Community Services and Indigenous Affairs portfolio. The total movement of funds in 2008-09 amounts to \$3.5 million.

Table 3.1.5 Movement of administered funds between years

	2008-09 (\$'000)
Outcome 2	
Women's Safety Agenda - To fund the National Plan to Reduce Violence Against Women and Children	2,915
Outcome 4	
Financial Management - To improve the financial self-reliance and wellbeing of individuals and families through research into gambling	60
Community Engagement - To support disadvantaged communities and community organisations	1,100
A Place to Call Home - To optimise the commencement of proposals and projects	- 600
Movement of administered funds in 2008-09	3,475

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Operating results

Departmental

FaHCSIA is budgeting for a balanced operating position in 2008–09.

Total operating income for 2008–09 is estimated at \$1.574 billion. Increases in appropriations from Government of \$38.678 million since the 2008–09 PBS reflect additional funding to implement new measures and variations to existing measures.

Total operating expenses for 2008–09 are estimated to be \$1.574 billion, an increase of \$38.678 million over the 2008–09 PBS reflecting additional spending involved in new measures. The majority of this additional spending is for service delivery through Centrelink.

Administered

FaHCSIA will administer the collection of non-tax revenues of \$344.8 million in 2008–09.

FaHCSIA will administer programs totalling \$71.183 billion on behalf of the Australian Government in 2008–09. The increase of \$8.584 billion since the 2008–09 PBS is primarily due to the implementation of the Economic Security Strategy.

Balance sheet

Departmental

The Department's net asset position for 2008–09 is estimated to decrease by \$16.3 million primarily due to an anticipated increase in payables resulting from implementing new measures.

Administered

Total administered assets for 2008–09 are expected to increase by \$797.4 million.

Total administered liabilities are expected to increase by \$380.6 million reflecting estimated higher receivables for personal benefits programs.

3.2.2 Budgeted financial statements

Departmental financial statements

Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
INCOME					
Revenue					
Revenues from Government	1,441,827	1,552,369	440,887	442,987	450,642
Goods and services	21,348	19,422	19,397	19,197	19,197
Other	1,530	1,100	1,100	1,100	1,100
Total revenue	1,464,705	1,572,891	461,384	463,284	470,939
Gains					
Sale of assets	49	-	-	-	-
Other	10,931	1,290	1,290	1,290	1,290
Total gains	10,980	1,290	1,290	1,290	1,290
Total income	1,475,685	1,574,181	462,674	464,574	472,229
EXPENSE					
Employees	291,822	295,275	234,857	236,184	240,199
Suppliers	216,782	252,809	194,433	196,368	202,241
Grants	-	-	-	-	-
Depreciation and amortisation	24,376	24,837	23,964	21,582	19,246
Payment for service delivery	947,847	1,001,260	9,420	10,440	10,543
Other	4,621	-	-	-	-
Total expenses	1,485,448	1,574,181	462,674	464,574	472,229
Surplus (deficit) before income tax	(9,763)	-	-	-	-
Surplus (deficit) attributable to the Australian Government	(9,763)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Actual 2007-08 \$'000	Revised estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
ASSETS					
Financial assets					
Cash and equivalents	5,129	9,074	8,891	8,681	12,582
Trade and other Receivables	101,099	102,945	91,115	95,970	100,753
Total financial assets	106,228	112,019	100,006	104,651	113,335
Non-financial assets					
Land and buildings	145,149	143,917	138,089	125,272	112,778
Infrastructure, plant and equipment	16,079	16,642	15,343	13,919	12,531
Intangibles	47,820	46,649	45,506	37,691	29,946
Other	22,953	22,953	22,953	22,953	22,953
Total non-financial assets	232,001	230,161	221,891	199,835	178,208
Assets held for sale					
Total assets	338,229	342,180	321,897	304,486	291,543
LIABILITIES					
Interest bearing liabilities					
Leases	174	-	-	-	-
Total interest bearing liabilities	174	-	-	-	-
Provisions					
Employees	69,491	69,981	54,981	50,155	50,155
Other	9,765	9,765	9,765	9,765	9,765
Total provisions	79,256	79,746	64,746	59,920	59,920
Payables					
Suppliers	47,540	44,417	39,099	26,099	13,099
Other	15,380	15,380	15,380	15,380	15,380
Total payables	62,920	59,797	54,479	41,479	28,479
Total liabilities	142,350	139,543	119,225	101,399	88,399
Net assets	195,879	202,637	202,672	203,087	203,144
EQUITY*					
Parent entity interest					
Contributed equity	54,534	61,292	61,327	61,742	61,799
Reserves	36,032	36,032	36,032	36,032	36,032
Retained surpluses or accumulated deficits	105,313	105,313	105,313	105,313	105,313
Total parent entity interest	195,879	202,637	202,672	203,087	203,144
Total equity	195,879	202,637	202,672	203,087	203,144
Current assets	129,181	130,690	122,943	116,293	111,350
Non-current assets	209,048	211,490	198,954	188,193	180,193
Current liabilities	128,587	126,051	107,698	91,595	79,852
Non-current liabilities	13,763	13,492	11,527	9,804	8,547

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	20,454	12,839	12,839	12,839	12,839
Appropriations	1,459,097	1,549,837	437,226	438,132	445,859
Interest	112	-	-	-	-
Other	144	7,683	7,658	7,458	7,458
Net GST received	36,002	-	-	-	-
Total cash received	1,515,809	1,570,359	457,723	458,429	466,156
Cash used					
Employees	295,044	281,561	231,157	232,488	236,943
Suppliers	219,176	249,029	195,642	196,742	200,536
Other	951,173	1,018,085	23,911	24,566	24,816
Total cash used	1,465,393	1,548,675	450,710	453,796	462,295
Net cash from or (used by) operating activities	50,416	21,684	7,013	4,633	3,861
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	2,165	51,940	52,395	-	-
Total cash received	2,165	51,940	52,395	-	-
Cash used					
Purchase of property, plant and equipment	83,206	76,437	64,469	415	57
Total cash used	83,206	76,437	64,469	415	57
Net cash from or (used by) investing activities	(81,041)	(24,497)	(12,074)	(415)	(57)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	29,781	6,758	35	415	57
Total cash received	29,781	6,758	35	415	57
Net cash from or (used by) financing activities	29,781	6,758	35	415	57
Net increase or (decrease) in cash held	(844)	3,945	(5,026)	4,633	3,861
Cash at the beginning of the reporting period	5,973	5,129	9,074	4,048	8,681
Cash at the end of the reporting period	5,129	9,074	4,048	8,681	12,542

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget 2008–09)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2008					
Balance carried forward from previous period	105,313	36,032	-	54,534	195,879
Adjusted opening balance	105,313	36,032	-	54,534	195,879
Transactions with owners					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	6,758	6,758
Sub-total transactions with owners	-	-	-	6,758	6,758
Estimated closing balance as at 30 June 2009	105,313	36,032	-	61,292	202,637

Prepared on Australian Accounting Standards basis.

Schedule of administered activity

Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised budget 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Interest	124,371	112,671	113,117	114,600	113,842
Other sources of non-taxation revenues	378,262	232,169	225,024	219,350	214,522
Total non-taxation	502,633	344,840	338,141	333,950	328,364
Total revenues administered on behalf of Government	502,633	344,840	338,141	333,950	328,364
Gains					
Other gains	47,955	-	-	-	-
Total gains administered on behalf of Government	47,955	-	-	-	-
Total income administered on behalf of Government	550,588	344,840	338,141	333,950	328,364
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	3,697,005	4,347,270	4,491,378	4,677,502	4,798,039
Subsidies	12,862	7,378	7,824	8,044	8,245
Personal benefits	51,768,183	66,516,541	61,245,506	64,684,009	68,316,262
Suppliers	161,504	128,476	94,373	21,385	17,840
Write down and impairment of assets	-	-	-	-	-
Other	77,766	183,468	181,139	181,478	181,489
Total expenses administered on behalf of Government	55,717,320	71,183,133	66,020,220	69,572,418	73,321,875

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Actual 2007-08 \$'000	Revised budget 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	11,807	12,889	21,025	36,641	61,613
Receivables	988,331	3,823,992	3,684,886	3,753,775	4,038,867
Investments	3,098,662	3,159,521	3,288,131	3,366,806	3,467,172
Total financial assets	4,098,800	6,996,402	6,994,042	7,157,222	7,567,652
Non-financial assets					
Other	7,065	7,065	7,065	7,065	7,065
Total non-financial assets	7,065	7,065	7,065	7,065	7,065
Total assets administered on behalf of Government	4,105,865	7,003,467	7,001,107	7,164,287	7,574,717
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions					
Other provisions	3,171,763	5,277,877	5,321,680	5,427,967	5,506,307
Total provisions	3,171,763	5,277,877	5,321,680	5,427,967	5,506,307
Payables					
Suppliers	9,688	9,688	9,688	9,688	9,688
Grants and subsidies	5,388	5,396	5,404	5,403	5,408
Personal benefits payable	1,040,942	1,772,502	1,602,774	1,565,379	1,772,126
Other payables	27,216	27,216	27,216	27,216	27,216
Total payables	1,083,234	1,814,802	1,645,082	1,607,686	1,814,438
Total liabilities administered on behalf of Government	4,254,997	7,092,679	6,966,762	7,035,653	7,320,745

Prepared on Australian Accounting Standards basis.

Table 3.2.7: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised budget 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods	101,395	-	-	-	-
Interest	755	755	755	755	755
Net GST received	171,473	64,252	63,197	63,197	63,197
Other	276,551	231,759	224,624	218,950	214,122
Total cash received	550,174	296,766	288,576	282,902	278,074
Cash used					
Grant payments	3,926,040	4,330,665	4,485,404	4,671,537	4,794,779
Subsidies paid	12,002	7,377	7,823	8,043	8,244
Personal benefits	51,422,692	63,667,219	61,410,893	64,640,356	68,071,074
Suppliers	198,124	130,929	97,515	24,527	20,982
Net GST paid	-	64,252	63,197	63,197	63,197
Other	42,359	179,536	194,728	181,480	181,489
Total cash used	55,601,217	68,379,978	66,259,560	69,589,140	73,139,765
Net cash from operating activities	(55,051,043)	(68,083,212)	(65,970,984)	(69,306,238)	(72,861,691)
INVESTING ACTIVITIES					
Cash received					
Interest	97,346	112,316	112,362	113,845	113,087
Total cash received	97,346	112,316	112,362	113,845	113,087
Cash used					
Net Investments	106,172	79,214	110,255	78,675	100,366
Total cash used	106,172	79,214	110,255	78,675	100,366
Net cash from investing activities	(8,826)	33,102	2,107	35,170	12,721
Net increase or (decrease) in cash held					
Cash at beginning of reporting period	11,207	11,807	12,889	21,025	36,641
Cash from Official Public Account for:					
- appropriations	55,387,792	68,097,341	66,017,637	69,321,521	72,903,405
Cash to Official Public Account	327,323	46,149	40,624	34,837	29,463
Cash at end of reporting period	11,807	12,889	21,025	36,641	61,613

Prepared on Australian Accounting Standards basis.

Notes to the financial statements

Accounting policies

Budgeted statements of income and expenditure, assets and liabilities and cash flows have been included for the financial years 2007-08 to 2011-12. These statements are prepared in accordance with the requirements of the Government's financial budgeting and reporting framework.

Amounts in these statements are rounded to the nearest thousand dollars.

Reporting entities

FaHCSIA's budgeted financial statements include:

- the Department
- the Social Security Appeals Tribunal
- the Aboriginals Benefit Account
- the Aboriginal and Torres Strait Islander Land Account.

Departmental and administered items

Departmental revenues, expenses, assets and liabilities are those which are controlled by FaHCSIA. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by FaHCSIA in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities which are managed by FaHCSIA on behalf of the Australian Government, according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments.

The distinction between departmental and administered funding enables an assessment of the administrative efficiency of the Department in managing Government programs.

INDIGENOUS BUSINESS AUSTRALIA

Section 1: Agency overview and resources	45
1.1 Strategic direction	45
1.2 Agency resource statement.....	46
1.3 Additional Estimates and variations to outcomes.....	48
1.4 Breakdown of Additional Estimates by Appropriation Bill.....	48
Section 2: Revisions to agency outcomes and planned performance	49
2.1 Outcomes and performance information	49
Section 3: Explanatory tables and budgeted financial statements	51
3.1 Explanatory tables	51
3.2 Budgeted financial statements	53

INDIGENOUS BUSINESS AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

Indigenous Business Australia's (IBA) vision is for a nation in which the First Australians are economically independent and an integral part of the economy. IBA was established by the *Aboriginal and Torres Strait Islander Commission Amendment Act 2001*, which came into effect on 17 April 2001. IBA extends on the role of the former Aboriginal and Torres Strait Commercial Development Corporation.

IBA was created to assist and enhance Aboriginal and Torres Strait Islanders' economic advancement, primarily through facilitating Aboriginal and Torres Strait Islander equity involvement in sound commercial ventures. Under the enabling legislation, IBA is required to meet this role by accumulating and using a substantial capital asset base. The *Aboriginal and Torres Strait Islander Commission Amendment Act 2001* specifically requires that IBA engages in commercial activities.

The Equity and Investments program invests directly in business opportunities with Indigenous Australians and organisations, usually through joint venture arrangements involving expert industry partners. Brokering and supporting industry partnerships with Indigenous businesses grows local economies, brings Indigenous Australians into the mainstream economy, and helps them accumulate assets for further investment.

With the passage of the *Aboriginal and Torres Strait Islander Act 2005* in March 2005, IBA's responsibilities were expanded to include two new programs. These programs provide home loans and business loans, together with business development assistance.

The Home Ownership Program provides concessional loans to low income Indigenous Australians and their families to enable them to purchase or construct a home. The program can also provide loans to assist in essential repairs or improvements.

The Business Development Program provides concessional business loans and, in certain circumstances, business grants. The program meets costs associated with the assessment of loan applications, the provision of aftercare to borrowers and general mentoring support for Indigenous people in business. The program also supports the cost of research to improve knowledge of regional economic circumstances that could impact on small business viability.

The Home Ownership on Indigenous Land Program, which was first established in October 2005, provides subsidised loan and grant packages secured by a mortgage over a long-term lease on Indigenous land.

These programs form the basis of IBA's approach to Indigenous economic development. Our client base is mostly individuals and families who apply for loans through our home ownership or business development programs. The extension of home ownership to Aboriginal lands provides a further choice for Indigenous Australians who see the advantages in home ownership.

1.2 AGENCY RESOURCE STATEMENT

The Agency resource statement details the resourcing for IBA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008-09 Budget year, including variations through Appropriation Bills (No. 3).

Table 1.1: IBA resource statement – Additional Estimates for 2008–09 as at Additional Estimates December 2008

Source	Proposed at Budget 2008-09 \$'000	+ Proposed Additional Estimates 2008-09 \$'000	= Total Estimate at Additional Estimates 2008-09 \$'000	Total Available Appropriation 2007-08 \$'000
REVENUE FROM GOVERNMENT				
Ordinary Annual Services¹				
Indigenous Business Australia	37,875	- 473	37,402	57,588
Total Ordinary Annual Services	37,875	- 473	37,402	57,588
Other services²				
<i>Non-Operating</i>	41,508	-	41,508	52,454
Total other services	41,508	-	41,508	52,454
Total Annual Appropriations	79,383	- 473	78,910	110,042
Total funds from Government	79,383	- 473	78,910	110,042
FUNDS FROM OTHER SOURCES				
<i>Interest</i>	44,901	-	44,901	44,747
<i>Dividends</i>	12,027	-	12,027	128,417
<i>Sale of goods and services</i>	130	-	130	50,263
<i>Rents</i>	158	-	158	1,215
<i>Net gain on sale of assets</i>	-	-	-	-
<i>Other</i>	25,765	-	25,765	262
Total	82,981	-	82,981	224,904
Total net resourcing for IBA	162,364	- 473	161,891	334,946

All figures are GST exclusive

¹ Appropriation Bill (No.1) 2008-09

² Appropriation Bill (No.2) 2008-09

IBA is not directly appropriated as it is a CAC Act body. Appropriations are made to FaHSCIA, which are then paid to IBA and are considered 'departmental' for all purposes.

1.3 ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Indigenous Business Australia has no Additional Estimates or variations from new measures. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments and efficiency dividends.

Table 1.2: Additional Estimates and variations to outcomes from other variations

	Output Group	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)	2011-12 (\$'000)
Outcome 1					
Increase in estimates (departmental)					
Indexation	1.2, 1.3	-	152	155	158
Decrease in estimates (departmental)					
Efficiency Dividend	1.1 - 1.4	- 473	- 491	- 399	- 325
Net impact on estimates for Outcome 1 (departmental)		- 473	- 339	- 244	- 167

1.4 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for IBA through Appropriation Bills (No. 3).

Table 1.3: Appropriation Bill (No. 3) 2008–09

	2007-08 available (\$'000)	2008-09 Budget (\$'000)	2008-09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL OUTPUTS					
Outcome 1					
Indigenous Business Australia	57,588	37,875	37,402	-	- 473
Total	57,588	37,875	37,402	-	- 473

Section 2: Revisions to agency outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

OUTCOME 1

Outcome 1 Strategy

IBA creates opportunities for participation by Indigenous Australians in the mainstream economy by building their asset base.

IBA utilises a suite of commercially-focused Indigenous economic development programs to enhance Indigenous economic self-management and self-sufficiency. IBA delivers flexible and concessional interest rate loan products and aftercare support to improve Indigenous home ownership on freehold and Indigenous land. IBA also provides concessional interest rate business loans and business support to increase Indigenous ownership of small to medium sized enterprises. For larger investment projects, IBA brings together private sector capacity partners with Indigenous individuals and groups, co-investing in joint venture projects that provide both commercial returns and a direct transfer of business skills and acumen to Indigenous partners.

There has been no change to IBA's output groups since FaHCSIA's 2008-09 Portfolio Budget Statements (PBS).

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of Special Account flows

IBA has no Special Account flows.

3.1.2 Estimates of variations to Average Staffing Level

Changes in Average Staffing Level (ASL) are presented in the Portfolio Additional Estimates Statements at the whole-of-agency level to demonstrate any movements since Budget. The ASL figures for Budget were reported in FaHCSIA's 2008-09 PBS in each Outcome Resourcing Table.

Table 3.1.1: Average Staffing Level

	2008-09 Budget	2008-09 Revised	Variation
Outcome 1			
Indigenous Business Australia	240	240	0
Total	240	240	0

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The changes in IBA's Income Statement since FaHCSIA's 2008-09 PBS are:

- reversal of provisional appropriation for a lapsing measure affecting the forward years
- efficiency dividend application of 1.25%.

The changes in the Balance Sheet since FaHCSIA's 2008-09 PBS are due to the impact of the audited financial statements flowing through to the balance sheet for 2008-09 and out years. Cash, Receivables and Investments are the main categories that have changed.

3.2.2 Budgeted financial statements

Departmental financial statements

Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised budget 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
INCOME					
Revenue					
Revenues from Government	57,588	37,402	38,916	39,055	39,772
Goods and services	50,263	25,895	130	130	130
Interest	44,747	44,901	42,642	41,065	40,132
Dividends	128,417	12,027	13,384	16,251	17,879
Rents	1,215	158	-	-	-
Other	248	-	-	-	-
Total revenue	282,478	120,383	95,072	96,501	97,913
Gains					
Other	14	-	-	-	-
Total gains	14	-	-	-	-
Total income	282,492	120,383	95,072	96,501	97,913
EXPENSE					
Employees	19,891	25,028	26,193	27,353	28,852
Suppliers	81,475	44,863	23,130	23,198	24,567
Grants	8,092	18,772	19,957	17,751	18,172
Depreciation and amortisation	777	1,495	1,483	1,472	1,487
Finance costs	71	60	60	60	60
Concessional loan discount	41,874	15,795	15,811	13,333	13,333
Write-down of assets and impairment of assets	9,453	1,050	855	677	514
Net losses from sale of assets	634	-	-	-	-
Total expenses	162,267	107,063	87,489	83,844	86,985
Share of operating results of associates and joint ventures accounted for using the equity method	2,370	-	-	-	-
Operating result before Income Tax	122,595	13,320	7,583	12,657	10,928
Net surplus or (deficit) attributable to the Australian Government	122,595	13,320	7,583	12,657	10,928

Prepared on Australian Accounting Standards basis.

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

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2007-08	2008-09	2009-10	2010-11	2011-12
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	56,323	30,921	9,025	20,019	9,073
Receivables	450,148	516,019	557,674	560,520	594,773
Investments accounted for under the equity method	29,386	29,386	29,386	29,386	29,386
Other investments	325,972	336,907	348,445	360,607	360,607
Accrued revenues	51,800	51,800	51,800	51,800	51,800
Total financial assets	913,629	965,033	996,330	1,022,332	1,045,639
Non-financial assets					
Land and buildings	886	3,836	3,651	3,451	3,251
Infrastructure, plant and equipment	801	1,473	1,372	2,154	2,906
Investment properties	24,888	24,888	24,888	24,888	24,888
Intangibles	484	959	1,015	1,516	2,285
Other	108	108	108	108	108
Total non-financial assets	27,167	31,264	31,034	32,117	33,438
Total assets	940,796	996,297	1,027,364	1,054,449	1,079,077
LIABILITIES					
Payables					
Suppliers	9,608	20,675	10,289	10,289	10,289
Other payables	23,694	12,627	12,627	12,627	12,627
Total payables	33,302	33,302	22,916	22,916	22,916
Provisions					
Employees	5,373	6,046	6,746	7,474	7,474
Other provisions	8,342	8,342	8,342	8,342	8,342
Total provisions	13,715	14,388	15,088	15,816	15,816
Total liabilities	47,017	47,690	38,004	38,732	38,732
EQUITY*					
Parent entity interest					
Contributed equity	686,996	728,504	761,674	775,374	789,074
Reserves	21,576	21,576	21,576	21,576	21,576
Retained surpluses or accumulated deficits	185,207	198,527	206,110	218,767	229,695
Total parent entity interest	893,779	948,607	989,360	1,015,717	1,040,345
Total equity	893,779	948,607	989,360	1,015,717	1,040,345
Current assets	348,658	391,008	384,365	403,226	399,130
Non-current assets	592,138	605,289	642,999	651,223	679,947
Current liabilities	46,420	47,025	37,262	37,910	37,910
Non-current liabilities	597	665	742	822	822

Prepared on Australian Accounting Standards basis.

Note: 'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2007-08 \$'000	Revised budget 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	37,150	26,053	130	130	130
Appropriations	61,160	37,402	38,916	39,055	39,772
Interest	196,218	44,901	42,642	41,065	40,132
Dividends	-	12,027	13,384	16,251	17,879
Other cash received	(442)	-	-	-	-
Total cash received	294,086	120,383	95,072	96,501	97,913
Cash used					
Employees	18,454	24,417	25,555	26,687	28,915
Suppliers	80,340	44,860	33,515	23,136	24,504
Grants	8,092	18,772	19,957	17,811	18,232
Net GST paid	769	-	-	-	-
Other cash used	71	-	-	-	-
Total cash used	107,726	88,049	79,027	67,634	71,651
Net cash from or (used by) operating activities	186,360	32,334	16,045	28,867	26,262
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	3,000	-	-	-	-
Repayments of loans made	77,551	70,784	71,379	94,344	63,100
Total cash received	80,551	70,784	71,379	94,344	63,100
Cash used					
Purchase of property, plant and equipment	7,298	5,593	1,252	2,555	2,808
Purchase of investments	213,194	10,935	11,538	12,162	-
Loans made	123,360	153,500	129,700	111,200	111,200
Total cash used	343,852	170,028	142,490	125,917	114,008
Net cash from or (used by) investing activities	(263,301)	(99,244)	(71,111)	(31,573)	(50,908)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	59,949	41,508	33,170	13,700	13,700
Total cash received	59,949	41,508	33,170	13,700	13,700
Net cash from or (used by) financing activities	59,949	41,508	33,170	13,700	13,700
Net increase or (decrease) in cash held	(16,992)	(25,402)	(21,896)	10,994	(10,946)
Cash at the beginning of the reporting period	73,315	56,323	30,921	9,025	20,019
Cash at the end of the reporting period	56,323	30,921	9,025	20,019	9,073

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget 2008–09)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2008					
Balance carried forward from previous period	185,207	21,576	-	686,996	893,779
Opening balance adjustment	-	-	-	-	-
Adjusted opening balance	185,207	21,576	-	686,996	893,779
Income and expense					
Income and expenses recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expense	-	-	-	-	-
Net operating result	13,320	-	-	-	13,320
Total income and expenses recognised directly in equity	13,320	-	-	-	13,320
Transactions with owners					
<i>Distribution to owners</i>					
Returns of capital	-	-	-	-	-
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	41,508	41,508
Other:	-	-	-	-	-
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	41,508	41,508
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2009	198,527	21,576	-	728,504	948,607

Prepared on Australian Accounting Standards basis.

Schedule of administered activity

IBA has no administered activity.

Notes to the financial statements

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders issued by the Minister for Finance and Deregulation.

The statements have been prepared:

- on an accrual accounting basis
- in compliance with Australian Accounting Standards and Australian Equivalents to International Financial Reporting Standards (AEIFRS) and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Consensus Views of the Urgent Issues Group.

Revenue from Government

Represents appropriation from Government to Indigenous Business Australia for the delivery of IBA's four outputs in pursuit of its single outcome. Changes in the ordinary annual appropriations are a result of new measures and variations explained in Section 2.

Expenses – depreciation and amortisation

Property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives using, in all cases, the straight-line method of depreciation.

Depreciation/amortisation rates (useful lives) and methods are reviewed at each balance date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Write-down and impairment of assets

IBA continues to designate its loan portfolio at Fair Value through profit and loss per paragraph 11A of AASB 139 which provides for contracts with embedded derivatives, such as prepayment options, to be designated at Fair Value through profit and loss. The variation in the loan portfolio under Fair Value basis is written directly to the Income Statement.

Financial Assets – receivables

This includes loans and advances made by Indigenous Business Australia to clients in the delivery of its outputs, in addition to amounts owing to Indigenous Business Australia for delivery of goods and services, and dividends owed to Indigenous Business Australia from subsidiaries, associates and investments. Loans receivable are carried at Fair Value under AASB 139.

Assets – non-financial

Except for any re-valued assets, reported value of plant and equipment represents the purchase price paid less depreciation incurred.

Land and Building held for investment are carried at Fair Value.

GLOSSARY

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
AEIFRS	Australian Equivalents to International Financial Reporting Standards issued by the Australian Accounting Standards Board.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual appropriation	Acts of Parliament, which provide appropriation for the Government's activities during a specific financial year. Three Appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary Departments have their own Appropriation Bills.
Appropriation Bills (No. 3) and (No. 4)	If an amount provided in Appropriation Acts (No. 1) or (No. 2) is not enough to meet approved expenditure to be paid in a financial year, supplementary appropriation may be sought in Appropriation Bills (No. 3) or (No. 4). Once these Bills are passed by Parliament and given royal assent, they become the Appropriation Acts (No. 3) and (No. 4). However, they are also commonly referred to as the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average Staffing Level (ASL)	ASL is the average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter-term impacts) below the planned outcomes specified.
Efficiency indicators	Measures the adequacy of an agency's management of its outputs (and where applicable, administered items). Includes Price, Quality and Quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity	Residual interest in the assets of an entity after deduction of its liabilities.

Estimates	Estimates are an agency's expected revenues, expenses, assets, liabilities and cash flows. They are prepared for each output in the Budget, in consultation with the Department of Finance and Administration. (See also Forward Estimates and Additional Estimates).
Expenses	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items such as salary payments as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
Fair Value	Valuation methodology: the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction.
Financial Management and Accountability Act 1997 (FMA ACT)	The principal legislation governing the proper use and management of public money and public property, and other Commonwealth resources. FMA Regulations and FMA Orders are made pursuant to the Act.
Forward Estimates	The financial statement estimate for the three outyears after the Budget year.
Grants	Non-reciprocal transfers of economic resources, where the payer agency does not receive approximately equal value in return.
Groups	See Output Groups.
Intermediate outcomes	More specific medium-term impacts (for example, trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. (See also Outcomes)
Measure	Decision by the Cabinet or Ministers that has been finalised since the 2008-09 Budget, which has a financial impact in the Budget or forward years.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of Government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Performance indicators	Qualitative and quantitative measures of an output which provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly.
Performance Information	Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them.
Price	One of the three key efficiency indicators. The amount the Government or the community pays for the delivery of agreed outputs.

Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of an output; count or volume measures; how many or how much.
Receipts	The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability Act 1997 (FMA Act)</i> , ss.20 and 21). Special Accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing Appropriations are a sub-category consisting of ongoing Special Appropriations. The amount appropriated will depend on circumstances specified in the legislation.

ABBREVIATIONS

AASB	Australian Accounting Standards Board
ACA Act 1976	<i>Aboriginal Councils and Associations Act 1976</i>
AFM	Advance from the Finance Minister
AEIFRS	Australian Equivalent to International Financial Reporting Standards
AHL	Aboriginal Hostels Limited
ANAO	Australian National Audit Office
ASL	Average Staffing Level
CAC Act 1997	<i>Commonwealth Authorities and Companies Act 1997</i>
CDEP	Community Development Employment Projects
DHS	Department of Human Services
DSP	Disability Support Pension
DVA	Department of Veterans' Affairs
EOWA	Equal Opportunity for Women in the Workplace Agency
FaHCSIA	Department of Families, Housing, Community Services and Indigenous Affairs
FMA Act 1997	<i>Financial Management and Accountability Act 1997</i>
GST	Goods and Services Tax
IBA	Indigenous Business Australia
ILC	Indigenous Land Corporation
LGA	Local Government Area
OAS	Ordinary Annual Services
OS	Other services
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
SAAP	Supported Accommodation Assistance Program
SSAT	Social Security Appeals Tribunal
TSRA	Torres Strait Regional Authority

INDEX

A

Aboriginal Hostels Limited (AHL)	4, 5
Additional Estimates and variations to outcomes	17–19
Agency overview and resources	11
Appropriation Bill (No. 3).....	20, 48
Appropriation Bill (No. 4).....	21
Assets and liabilities.....	39, 41
Average Staffing Level (ASL)	31

B

Balance sheet.....	35
Breakdown of Additional Estimates by Appropriation Bill.....	20
Budget administered cash flows	40
Budgeted financial statements	33–41

C

Centrelink.....	33
Closing the Gap – Indigenous early childhood development – children and family centres....	3, 15
Community Development Employment Projects (CDEP)	46

D

Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA)	3, 5, 33, 41
--	--------------

E

Equal Opportunity for Women in the Workplace Agency (EOWA)	3, 5
Estimates of Special Account flows	30

I

Implementation of Operation Sunlight	3, 15
Income statement.....	34
Indigenous Business Australia (IBA).....	4, 5, 45–59
– Average Staffing Level (ASL).....	51

– Breakdown of Additional Estimates by Appropriation Bill	48
– Budgeted Financial Statements.....	53
– Balance sheet.....	55
– Income statement	54
– Statement of cash flows.....	56
– Statement of changes in equity.....	57
– Outcomes and Performance Information	49
– Outcome 1	49
– Resource statement	47
– Strategic Direction.....	45
Indigenous Land Corporation (ILC)	4, 5

M

Measures table	15, 16
Movement of administered funds between years	32

N

Northern Territory Land Councils	5
– Anindilyakwa Land Council.....	4, 5
– Central Land Council.....	4, 5
– Northern Land Council.....	4, 5
– Tiwi Land Council.....	4, 5

O

Outcomes and performance information	23
– Outcome 1	23
– Outcome 2	24
– Outcome 3	25
– Outcome 4	26

P

Partner Service Pension – age related arrangements for married partners of veterans who are separated but not divorced	3, 15
Partner Service Pension – further arrangements for married partners of veterans who are separated but not divorced.....	3, 15

Portfolio Budget Statements (PBS)	3, 11, 23, 30, 33
Portfolio Overview	3
Portfolio structure and outcomes	6

R

Removal of asbestos containing material in Indigenous communities in the Northern Territory	3
Resource statement	12–14
Retention of the current fringe benefit tax treatment for family assistance customers....	3

S

Schedule of budgeted income and expenses administered on behalf of Government	38
Social Security Appeals Tribunal (SSAT).....	

	3, 41
Statement of cash flows	36
Statement of changes in equity	37
Strategic direction	11

T

Torres Strait Regional Authority.....	4, 5
---------------------------------------	------

V

Variations to administered items.....	28
Variations to outcomes	17
Variations to Special Appropriations	27

W

Wreck Bay Aboriginal Community Council	4, 5
--	------