

## SECTION 7

# BUDGETED FINANCIAL STATEMENTS

The budgeted financial statements for the Australian National Training Authority is presented in this section. The budgeted financial statements will form the basis of the financial statements that will appear in the Australian National Training Authority's 2001-02 annual performance report, and form the basis for the input into the Whole of Government Accounts.

Separate financial statements are presented for Agency and Administered items.

### DEPARTMENTAL STATEMENTS

#### **Budgeted Departmental Statement of Financial Performance**

This statement provides a picture of the expected financial results for the Department by identifying full accrual expenses revenues and capital use charge, which highlights whether the Department is operating at a sustainable level.

#### **Budgeted Agency Statement of Financial Position**

This statement shows the financial position of the Department. It helps decision-makers to track the management of the Department's assets and liabilities.

#### **Budgeted Agency Statement of Cash Flows**

Budgeted cash flows, as reflected in the statement of cash flows, provides information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

#### **Agency Capital Budget Statement**

Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded either through capital appropriations for additional equity or borrowings, or from funds from internal sources.

#### **Agency Non-financial Assets – Summary of Movement**

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

### ADMINISTERED NOTES

#### **Note of Budgeted Administered Financial Performance**

This note identifies the main revenues and expenses administered on behalf of the Government. It also discloses administered revenues from Government and Transfers to the Public Account.

#### **Note of Budgeted Administered Financial Position**

This note shows assets and liabilities administered on behalf of the Government.

#### **Note of Budgeted Administered Cash Flows**

This note shows cash administered on behalf of the Government.

**Table 7.1.1 – Budgeted Agency Statements of Financial Performance**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>REVENUES</b>					
Revenue from government	10,793	<b>10,932</b>	11,143	11,369	11,599
Interest	30	<b>10</b>	10	10	10
Other	25	<b>15</b>	10	10	10
<b>Total Revenue</b>	<b>10,848</b>	<b>10,957</b>	<b>11,163</b>	<b>11,389</b>	<b>11,619</b>
<b>EXPENSES</b>					
Employees	7,452	<b>7,606</b>	7,695	7,798	7,797
Suppliers	2,996	<b>2,951</b>	3,068	3,191	3,422
Depreciation and amortisation	400	<b>400</b>	400	400	400
<b>Total Expenses</b>	<b>10,848</b>	<b>10,957</b>	<b>11,163</b>	<b>11,389</b>	<b>11,619</b>
<b>Net surplus or deficit</b>	-	-	-	-	-

**Table 7.1.2 – Note of Budgeted Administered Financial Performance**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>REVENUES</b>					
<b>Non-Taxation</b>					
Other	987,375	<b>1,068,787</b>	1,124,254	1,189,983	1,218,658
<b>Total Revenues administered on behalf of the Government</b>	<b>987,375</b>	<b>1,068,787</b>	<b>1,124,254</b>	<b>1,189,983</b>	<b>1,218,658</b>
<b>EXPENSES</b>					
Grants	920,779	<b>1,001,787</b>	1,056,816	1,121,799	1,149,539
Suppliers	3,000	<b>3,000</b>	3,000	3,000	3,000
Other	63,596	<b>64,000</b>	64,438	65,184	66,119
<b>Total Expenses administered on behalf of the Government</b>	<b>987,375</b>	<b>1,068,787</b>	<b>1,124,254</b>	<b>1,189,983</b>	<b>1,218,658</b>

**Table 7.2.1 – Budgeted Agency Statement of Financial Position**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>ASSETS</b>					
<b>Financial Assets</b>					
Cash	476	<b>710</b>	683	888	1,093
Receivables	87	<b>77</b>	67	57	47
Other	11,512	<b>758</b>	758	758	758
<b>Total Financial Assets</b>	<b>12,075</b>	<b>1,545</b>	<b>1,508</b>	<b>1,703</b>	<b>1,898</b>
<b>Non-Financial Assets</b>					
Infrastructure, plant and equipment	1,057	<b>1,058</b>	1,059	1,060	1,061
Intangibles	5	<b>4</b>	3	2	1
Other	87	<b>82</b>	77	72	67
<b>Total Non-Financial Assets</b>	<b>1,149</b>	<b>1,144</b>	<b>1,139</b>	<b>1,134</b>	<b>1,129</b>
<b>Total Assets</b>	<b>13,224</b>	<b>2,689</b>	<b>2,647</b>	<b>2,837</b>	<b>3,027</b>
<b>LIABILITIES</b>					
<b>Provisions and payables</b>					
Employees	1,856	<b>2,042</b>	2,229	2,420	2,610
Suppliers	545	<b>578</b>	349	348	348
Other	10,754				
<b>Total Liabilities</b>	<b>13,155</b>	<b>2,620</b>	<b>2,578</b>	<b>2,768</b>	<b>2,958</b>
<b>EQUITY</b>					
Accumulated results	69	<b>69</b>	69	69	69
<b>Total Equity</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>

**Table 7.2.2 – Note of Budgeted Administered Financial Position**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>ASSETS</b>					
<b>Financial Assets</b>					
Receivables	465,893	<b>477,264</b>	470,451	509,356	522,743
<b>Total Financial Assets</b>	<b>465,893</b>	<b>477,264</b>	<b>470,451</b>	<b>509,356</b>	<b>522,743</b>
<b>Total Assets</b>	<b>465,893</b>	<b>477,264</b>	<b>470,451</b>	<b>509,356</b>	<b>522,743</b>
<b>LIABILITIES</b>					
<b>Provisions and payables</b>					
Grants	465,893	<b>477,264</b>	470,451	509,356	522,743
<b>Total Liabilities</b>	<b>465,893</b>	<b>477,264</b>	<b>470,451</b>	<b>509,356</b>	<b>522,743</b>
<b>EQUITY</b>					
Accumulated results	-	-	-	-	-
<b>Total Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 7.3.1 – Budgeted Agency Statement of Cash Flows**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,793	<b>10,932</b>	11,143	11,369	11,599
Interest	30	<b>10</b>	10	10	10
Other	25	<b>30</b>	25	25	25
<b>Total Cash received</b>	<b>10,848</b>	<b>10,972</b>	<b>11,178</b>	<b>11,404</b>	<b>11,634</b>
<b>Cash used</b>					
Employees	7,271	<b>7,420</b>	7,507	7,607	7,607
Suppliers	2,861	<b>2,918</b>	3,298	3,192	3,422
<b>Total cash used</b>	<b>10,132</b>	<b>10,338</b>	<b>10,805</b>	<b>10,799</b>	<b>11,029</b>
<b>Net cash from operating activities</b>	<b>716</b>	<b>634</b>	<b>373</b>	<b>605</b>	<b>605</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	400	<b>400</b>	400	400	400
Other	132	<b>186</b>	188	190	190
<b>Total cash used</b>	<b>532</b>	<b>586</b>	<b>588</b>	<b>590</b>	<b>590</b>
<b>Net cash from investing activities</b>	<b>532</b>	<b>586</b>	<b>588</b>	<b>590</b>	<b>590</b>
<b>Net increase/decrease in Cash Held</b>	<b>184</b>	<b>49</b>	<b>-215</b>	<b>15</b>	<b>15</b>
Cash at beginning of reporting period	102	<b>286</b>	335	120	135
<b>Cash at end of reporting period</b>	<b>286</b>	<b>335</b>	<b>120</b>	<b>135</b>	<b>150</b>

**Table 7.3.2 – Note of Budgeted Administered Cash Flows**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	1,009,274	<b>1,057,416</b>	1,111,066	1,171,078	1,205,271
<b>Total cash received</b>	<b>1,009,274</b>	<b>1,057,416</b>	<b>1,111,066</b>	<b>1,171,078</b>	<b>1,205,271</b>
<b>Cash used</b>					
Suppliers	3,000	<b>3,000</b>	3,000	3,000	3,000
Grants	942,678	<b>990,416</b>	1,043,628	1,102,894	1,136,152
Other	63,596	<b>64,000</b>	64,438	65,184	66,119
<b>Total cash used</b>	<b>1,009,274</b>	<b>1,057,416</b>	<b>1,111,066</b>	<b>1,171,078</b>	<b>1,205,271</b>
<b>Net cash from operating activities</b>	-	-	-	-	-
<b>Net increase/decrease in Cash Held</b>	-	-	-	-	-
Cash at beginning of reporting period	802,708	<b>802,708</b>	802,708	802,708	802,708
<b>Cash at end of reporting period</b>	<b>802,708</b>	<b>802,708</b>	<b>802,708</b>	<b>802,708</b>	<b>802,708</b>

**Table 7.4 - Agency Capital Budget Statement**

	Estimated Actual 2000-01 \$'000	<b>Budget Estimate 2001-02 \$'000</b>	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections					
Total Loans					
<b>Represented by:</b>					
Purchase of non-current assets					
Other					
<b>TOTAL</b>	-	-	-	-	-
<b>PURCHASE OF NON-CURRENT ASSETS</b>					
Funded by Capital Appropriation					
Funded internally by Authority's resources	400	400	400	400	400
<b>TOTAL</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>

**Table 7.5 - Agency Non-Financial Assets – Summary of Movement**

	Land	Buildings	Total Land and Buildings	Total infrastructure, plant and equipment	Total Intangibles
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Gross Value</b>					
As at 1 July 2001 (Opening)				3,884	22
Additions				400	
Disposals				-100	
As at 30 June 2002				<b>4,184</b>	<b>22</b>
<b>Accumulated Depreciation</b>					
As at 1 July 2001 (Opening)				2,827	17
Disposals				-40	
Charge for the reporting period				339	1
As at 30 June 2002				<b>3,126</b>	<b>18</b>
<b>Net book value as at 30 June 2002 (closing book value)</b>				<b>1,058</b>	<b>4</b>
<b>Net book value as at 1 July 2001 (opening book value)</b>				<b>1,057</b>	<b>5</b>
<b>Total Self funded Additions</b>				<b>400</b>	<b>-</b>

