

# ACT PUBLIC CEMETERIES AUTHORITY

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## Objectives

The ACT Public Cemeteries Authority (the Authority) is an independent statutory authority established under the *Cemeteries and Crematoria Act 2003*, to effectively and efficiently manage public cemeteries and crematoria in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall.

Key corporate objectives of the Authority include:

- operating as an efficient Government business with a strong customer service focus;
- adopting operating practices that safeguard the environment and the health and safety of staff and visitors; and
- ensuring the equitable availability of interment options for the entire ACT community.

## 2010-11 Priorities

Strategic and operational priorities to be pursued in 2010-11 include:

- progressing the establishment of the new Southern Cemetery to maintain burial capacity in the medium to long term in the ACT;
- developing and refining the range of services and options available for interment in the ACT, in accordance with contemporary community needs;
- employing innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and the long term financial viability of the Authority;
- continuing to develop staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service; and
- reviewing the existing business and strategic plans to ensure that the Authority remains a sustainable business.

## Estimated Employment Level

<b>2008-09 Actual Outcome</b>	<b>2009-10 Budget</b>	<b>2009-10 Est. Outcome</b>	<b>2010-11 Budget</b>
13 <b>Staffing (FTE)<sup>1,2</sup></b>	13	14	15

### Notes:

1. The increase of one FTE in the 2009-10 estimated outcome from the original budget is related to the significantly increased workload of the Authority, particularly in relation to the planning and assessment requirements for the proposed new Southern Cemetery.
2. The increase of one FTE in the 2010-11 Budget from the 2009-10 estimated outcome is related to the backfilling of a position currently held by a member of staff who will be taking maternity leave.

**Australian Capital Territory Public Cemeteries Authority**  
**Operating Statement**

2009-10 Budget \$'000		2009-10 Est.Outcome \$'000	2010-11 Budget \$'000	Var %	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
2,304	User Charges - Non ACT Government	2,304	2,316	1	2,412	2,512	2,616
394	Interest	334	410	23	332	357	383
1,209	Other Revenue	1,294	1,441	11	1,481	1,522	1,556
<b>3,907</b>	<b>Total Revenue</b>	<b>3,932</b>	<b>4,167</b>	<b>6</b>	<b>4,225</b>	<b>4,391</b>	<b>4,555</b>
<b>Gains</b>							
0	Other Gains	0	55	#	55	55	55
<b>0</b>	<b>Total Gains</b>	<b>0</b>	<b>55</b>	<b>#</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b>3,907</b>	<b>Total Income</b>	<b>3,932</b>	<b>4,222</b>	<b>7</b>	<b>4,280</b>	<b>4,446</b>	<b>4,610</b>
<b>Expenses</b>							
718	Employee Expenses	724	938	30	915	930	945
90	Superannuation Expenses	90	108	20	109	114	117
919	Supplies and Services	1,019	1,007	-1	1,018	1,043	1,069
288	Depreciation and Amortisation	298	344	15	386	373	359
1,613	Other Expenses	1,513	1,613	7	1,680	1,750	1,796
<b>3,628</b>	<b>Total Ordinary Expenses</b>	<b>3,644</b>	<b>4,010</b>	<b>10</b>	<b>4,108</b>	<b>4,210</b>	<b>4,286</b>
<b>279</b>	<b>Operating Result</b>	<b>288</b>	<b>212</b>	<b>-26</b>	<b>172</b>	<b>236</b>	<b>324</b>
<b>279</b>	<b>Total Comprehensive Income</b>	<b>288</b>	<b>212</b>	<b>-26</b>	<b>172</b>	<b>236</b>	<b>324</b>

**Australian Capital Territory Public Cemeteries Authority**  
**Balance Sheet**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
<b>Current Assets</b>							
6,082	Cash and Cash Equivalents	6,478	6,269	-3	6,760	7,302	7,918
504	Receivables	560	565	1	570	576	582
9	Other	12	13	8	14	15	16
<b>6,595</b>	<b>Total Current Assets</b>	<b>7,050</b>	<b>6,847</b>	<b>-3</b>	<b>7,344</b>	<b>7,893</b>	<b>8,516</b>
<b>Non Current Assets</b>							
685	Investments	718	733	2	748	763	778
6,939	Property, Plant and Equipment	6,840	7,378	8	7,172	6,979	6,800
<b>7,624</b>	<b>Total Non Current Assets</b>	<b>7,558</b>	<b>8,111</b>	<b>7</b>	<b>7,920</b>	<b>7,742</b>	<b>7,578</b>
<b>14,219</b>	<b>TOTAL ASSETS</b>	<b>14,608</b>	<b>14,958</b>	<b>2</b>	<b>15,264</b>	<b>15,635</b>	<b>16,094</b>
<b>Current Liabilities</b>							
284	Payables	254	262	3	271	280	289
315	Employee Benefits	345	365	6	381	397	413
600	Other Provisions	0	0	-	0	0	0
0	Other	544	554	2	564	574	584
<b>1,199</b>	<b>Total Current Liabilities</b>	<b>1,143</b>	<b>1,181</b>	<b>3</b>	<b>1,216</b>	<b>1,251</b>	<b>1,286</b>
<b>Non Current Liabilities</b>							
23	Employee Benefits	11	17	55	23	29	35
4,756	Other Provisions	0	0	-	0	0	0
0	Other	2,849	2,943	3	3,036	3,130	3,224
<b>4,779</b>	<b>Total Non Current Liabilities</b>	<b>2,860</b>	<b>2,960</b>	<b>3</b>	<b>3,059</b>	<b>3,159</b>	<b>3,259</b>
<b>5,978</b>	<b>TOTAL LIABILITIES</b>	<b>4,003</b>	<b>4,141</b>	<b>3</b>	<b>4,275</b>	<b>4,410</b>	<b>4,545</b>
<b>8,241</b>	<b>NET ASSETS</b>	<b>10,605</b>	<b>10,817</b>	<b>2</b>	<b>10,989</b>	<b>11,225</b>	<b>11,549</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
2,694	Accumulated Funds	8,129	8,341	3	8,513	8,749	9,073
5,547	Reserves	2,476	2,476	-	2,476	2,476	2,476
<b>8,241</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>10,605</b>	<b>10,817</b>	<b>2</b>	<b>10,989</b>	<b>11,225</b>	<b>11,549</b>

**Australian Capital Territory Public Cemeteries Authority**  
**Cash Flow Statement**

2009-10 Budget \$'000		2009-10 Est.Outcome \$'000	2010-11 Budget \$'000	Var %	2011-12 Estimate \$'000	2012-13 Estimate \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
3,623	User Charges	3,708	3,867	4	4,003	4,144	4,282
394	Interest Received	334	410	23	332	357	383
228	Other Revenue	228	268	18	268	268	268
<b>4,245</b>	<b>Operating Receipts</b>	<b>4,270</b>	<b>4,545</b>	<b>6</b>	<b>4,603</b>	<b>4,769</b>	<b>4,933</b>
<b>Payments</b>							
698	Related to Employees	700	914	31	895	910	925
90	Related to Superannuation	90	108	20	109	114	117
919	Related to Supplies and Services	1,019	1,008	-1	1,019	1,044	1,070
1,842	Other	1,742	1,842	6	1,909	1,979	2,025
<b>3,549</b>	<b>Operating Payments</b>	<b>3,551</b>	<b>3,872</b>	<b>9</b>	<b>3,932</b>	<b>4,047</b>	<b>4,137</b>
<b>696</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>719</b>	<b>673</b>	<b>-6</b>	<b>671</b>	<b>722</b>	<b>796</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
611	Purchase of Property, Plant and Equipment and Capital Works	611	882	44	180	180	180
<b>611</b>	<b>Investing Payments</b>	<b>611</b>	<b>882</b>	<b>44</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>-611</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-611</b>	<b>-882</b>	<b>-44</b>	<b>-180</b>	<b>-180</b>	<b>-180</b>
<b>85</b>	<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>108</b>	<b>-209</b>	<b>-294</b>	<b>491</b>	<b>542</b>	<b>616</b>
<b>5,997</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>6,370</b>	<b>6,478</b>	<b>2</b>	<b>6,269</b>	<b>6,760</b>	<b>7,302</b>
<b>6,082</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>6,478</b>	<b>6,269</b>	<b>-3</b>	<b>6,760</b>	<b>7,302</b>	<b>7,918</b>

**Australian Capital Territory Public Cemeteries Authority**  
**Statement of Changes in Equity**

Budget as at 30/6/10 \$'000		Est.Outcome as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Var %	Planned as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Planned as at 30/6/14 \$'000
<b>Opening Equity</b>							
2,415	Opening Accumulated Funds	7,841	8,129	4	8,341	8,513	8,749
2,475	Opening Asset Revaluation Reserve	2,476	2,476	-	2,476	2,476	2,476
3,072	Opening Other Reserve	0	0	-	0	0	0
<b>7,962</b>	<b>Balance at the Start of the Reporting Period</b>	<b>10,317</b>	<b>10,605</b>	<b>3</b>	<b>10,817</b>	<b>10,989</b>	<b>11,225</b>
<b>Comprehensive Income</b>							
279	Operating Result for the Period	288	212	-26	172	236	324
<b>279</b>	<b>Total Comprehensive Income</b>	<b>288</b>	<b>212</b>	<b>-26</b>	<b>172</b>	<b>236</b>	<b>324</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
<b>Closing Equity</b>							
2,694	Closing Accumulated Funds	8,129	8,341	3	8,513	8,749	9,073
2,475	Closing Asset Revaluation Reserve	2,476	2,476	-	2,476	2,476	2,476
3,072	Closing Other Reserve	0	0	-	0	0	0
<b>8,241</b>	<b>Balance at the End of the Reporting Period</b>	<b>10,605</b>	<b>10,817</b>	<b>2</b>	<b>10,989</b>	<b>11,225</b>	<b>11,549</b>

## Notes to Budget Statements

Significant variations are as follows:

### *Operating Statement*

- interest:
  - the decrease of \$0.060 million in the 2009-10 estimated outcome from the original budget is due to lower than expected returns on investments; and
  - the increase of \$0.076 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to higher expected returns from investments.
- other revenue: the increase of \$0.147 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to an increase in payments from the Perpetual Care Trusts as a result of an expected increase in direct and indirect cemetery maintenance expenditure associated with the employment of an additional FTE.
- other gains: the increase of \$0.055 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the disposal of plant and equipment (\$0.040 million) and gains on investments (\$0.015 million).
- employee expenses: the increase of \$0.214 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the employment of 1.16 additional FTE's due to the increased work load and replacement of a member of staff whilst on maternity leave.

- supplies and services: the increase of \$0.1 million in the 2009-10 estimated outcome from the original budget is due to one-off unbudgeted expenditure on public consultations for the proposed new Southern Cemetery.
- depreciation: the increase of \$0.046 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the purchase of plant and equipment and off-budget capital works to enhance the public cemeteries.

#### *Balance Sheet*

- cash and cash equivalents:
  - the increase of \$0.396 million in the 2009-10 estimated outcome from the original budget is due to an increase in net cash flows from operating activities and lower than expected capital works expenditure; and
  - the decrease of \$0.209 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to an expected increase in capital works expenditure.
- receivables: the increase of \$0.056 million in the 2009-10 estimated outcome from the original budget is due to an increase in receivables from Gungahlin Perpetual Care Trust.
- property, plant and equipment: the increase of \$0.538 million in the 2010-11 Budget from the 2009-10 estimated outcome is due to the purchase of plant and equipment and off-budget capital works to enhance the public cemeteries.
- payables: the decrease in payables of \$0.030 million in the 2009-10 estimated outcome from the original budget is due to lower than expected contributions to the Perpetual Care Trusts resulting from lower than budgeted high value sales at the Woden Cemetery.
- other current provisions: the decrease of \$0.6 million in the 2009-10 estimated outcome from the original budget is due to a change in the accounting treatment as a result of the 2008-09 audit. The liability is now classified as ‘other current liabilities’.
- other current liabilities: the increase of \$0.544 million in the 2009-10 estimated outcome from the original budget is due to a change in the accounting treatment as noted above.
- other non current provisions: the decrease of \$4.756 million in the 2009-10 estimated outcome from the original budget is due to changed accounting treatment as a result of the 2008-09 audit. The liability is now classified as ‘other non current liabilities’.
- other non current liabilities: the increase of \$2.849 million in the 2009-10 estimated outcome from the original budget is due to changed accounting treatment as noted above.
- accumulated funds: the increase of \$5.435 million in the 2009-10 estimated outcome from the original budget is due to the correction of prior period errors discussed above and the transfer of capital reserves to accumulated funds resulting from the 2008-09 audit.
- reserves: the decrease of \$3.071 million in the 2009-10 estimated outcome from the original budget is due to the transfer of capital reserves to accumulated funds.

#### *Cash Flow Statement*

Variations in the statement are explained in the notes above.

#### *Statement of Changes in Equity*

Variations in the statement are explained in the notes above.