

# ACT PUBLIC CEMETERIES AUTHORITY

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## Objectives

The ACT Public Cemeteries Authority (the Authority) operates under the *Cemeteries and Crematoria Act 2003*. It manages and operates public cemeteries at Gungahlin, Woden and Hall. The Authority aims to operate these cemeteries on a sustainable basis to minimise the cost to Government and the community.

The Authority will continue to provide a wide range of burial options across all cemeteries to meet the diverse needs of the community and other groups that use cemetery services.

## 2008-09 Priorities

Strategic and operational issues to be pursued in 2008-09 include:

- continuing to develop and refine the range of services and options for burial and memorialisation;
- continuing to employ innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements;
- continuing to work towards environmentally sustainable maintenance practices;
- continuing to actively promote the pre-purchase of cemetery services; and
- providing high quality landscape presentation within cemetery grounds.

## Estimated Employment Level

2007-08 Budget	Staffing (FTE)	2007-08 Est. Outcome	2008-09 Budget
13	Staffing (FTE)	13	13

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

<b>2007-08 Budget \$'000</b>		<b>2007-08 Est.Outcome \$'000</b>	<b>2008-09 Budget \$'000</b>	<b>Var %</b>	<b>2009-10 Estimate \$'000</b>	<b>2010-11 Estimate \$'000</b>	<b>2011-12 Estimate \$'000</b>
<b>Income</b>							
<b>Revenue</b>							
2,042	User Charges - Non ACT Government	2,042	2,182	7	2,269	2,360	2,454
218	Interest	433	504	16	517	529	541
0	Other Revenue	1,023	1,087	6	1,114	1,142	1,170
<b>2,260</b>	<b>Total Revenue</b>	<b>3,498</b>	<b>3,773</b>	<b>8</b>	<b>3,900</b>	<b>4,031</b>	<b>4,165</b>
<b>Gains</b>							
<b>0</b>	<b>Total Gains</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,260</b>	<b>Total Income</b>	<b>3,498</b>	<b>3,773</b>	<b>8</b>	<b>3,900</b>	<b>4,031</b>	<b>4,165</b>
<b>Expenses</b>							
663	Employee Expenses	663	688	4	707	735	764
116	Superannuation Expenses	116	122	5	124	125	126
821	Supplies and Services	821	839	2	857	875	896
171	Depreciation and Amortisation	214	262	22	262	262	262
0	Other Expenses	1,153	1,331	15	1,364	1,398	1,433
<b>1,771</b>	<b>Total Ordinary Expenses</b>	<b>2,967</b>	<b>3,242</b>	<b>9</b>	<b>3,314</b>	<b>3,395</b>	<b>3,481</b>
<b>489</b>	<b>Operating Result</b>	<b>531</b>	<b>531</b>	<b>-</b>	<b>586</b>	<b>636</b>	<b>684</b>

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

Budget as at 30/6/08 \$'000		Est.Outcome as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Var %	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Planned as at 30/6/12 \$'000
<b>Current Assets</b>							
5,557	Cash and Cash Equivalents	5,444	6,193	14	6,990	7,836	8,730
271	Receivables	346	348	1	350	352	354
11	Other	12	12	-	12	12	12
<b>5,839</b>	<b>Total Current Assets</b>	<b>5,802</b>	<b>6,553</b>	<b>13</b>	<b>7,352</b>	<b>8,200</b>	<b>9,096</b>
<b>Non Current Assets</b>							
692	Investments	683	683	-	683	683	683
5,205	Property, Plant and Equipment	5,495	5,413	-1	5,331	5,249	5,167
<b>5,897</b>	<b>Total Non Current Assets</b>	<b>6,178</b>	<b>6,096</b>	<b>-1</b>	<b>6,014</b>	<b>5,932</b>	<b>5,850</b>
<b>11,736</b>	<b>TOTAL ASSETS</b>	<b>11,980</b>	<b>12,649</b>	<b>6</b>	<b>13,366</b>	<b>14,132</b>	<b>14,946</b>
<b>Current Liabilities</b>							
134	Payables	159	160	1	161	162	163
297	Employee Benefits	296	316	7	329	342	355
643	Other Provisions	626	636	2	646	656	666
<b>1,074</b>	<b>Total Current Liabilities</b>	<b>1,081</b>	<b>1,112</b>	<b>3</b>	<b>1,136</b>	<b>1,160</b>	<b>1,184</b>
<b>Non Current Liabilities</b>							
20	Employee Benefits	15	22	47	29	35	41
4,259	Other Provisions	4,427	4,527	2	4,627	4,727	4,827
<b>4,279</b>	<b>Total Non Current Liabilities</b>	<b>4,442</b>	<b>4,549</b>	<b>2</b>	<b>4,656</b>	<b>4,762</b>	<b>4,868</b>
<b>5,353</b>	<b>TOTAL LIABILITIES</b>	<b>5,523</b>	<b>5,661</b>	<b>2</b>	<b>5,792</b>	<b>5,922</b>	<b>6,052</b>
<b>6,383</b>	<b>NET ASSETS</b>	<b>6,457</b>	<b>6,988</b>	<b>8</b>	<b>7,574</b>	<b>8,210</b>	<b>8,894</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
1,871	Accumulated Funds	1,945	2,476	27	3,062	3,698	4,382
4,512	Reserves	4,512	4,512	-	4,512	4,512	4,512
<b>6,383</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>6,457</b>	<b>6,988</b>	<b>8</b>	<b>7,574</b>	<b>8,210</b>	<b>8,894</b>

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

2007-08 Budget \$'000		2007-08 Est.Outcome \$'000	2008-09 Budget \$'000	Var %	2009-10 Estimate \$'000	2010-11 Estimate \$'000	2011-12 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
2,152	User Charges	2,152	2,292	7	2,379	2,470	2,564
218	Interest Received	433	504	16	517	529	541
228	Other Revenue	1,251	1,315	5	1,342	1,370	1,398
<b>2,598</b>	<b>Operating Receipts</b>	<b>3,836</b>	<b>4,111</b>	<b>7</b>	<b>4,238</b>	<b>4,369</b>	<b>4,503</b>
<b>Payments</b>							
751	Related to Employees	751	783	4	811	840	870
821	Related to Supplies and Services	821	839	2	857	876	897
229	Other	1,382	1,560	13	1,593	1,627	1,662
<b>1,801</b>	<b>Operating Payments</b>	<b>2,954</b>	<b>3,182</b>	<b>8</b>	<b>3,261</b>	<b>3,343</b>	<b>3,429</b>
<b>797</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>882</b>	<b>929</b>	<b>5</b>	<b>977</b>	<b>1,026</b>	<b>1,074</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
180	Purchase of Property, Plant and Equipment	457	180	-61	180	180	180
<b>180</b>	<b>Investing Payments</b>	<b>457</b>	<b>180</b>	<b>-61</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>-180</b>	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-457</b>	<b>-180</b>	<b>61</b>	<b>-180</b>	<b>-180</b>	<b>-180</b>
<b>617</b>	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>425</b>	<b>749</b>	<b>76</b>	<b>797</b>	<b>846</b>	<b>894</b>
<b>4,940</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>5,019</b>	<b>5,444</b>	<b>8</b>	<b>6,193</b>	<b>6,990</b>	<b>7,836</b>
<b>5,557</b>	<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>5,444</b>	<b>6,193</b>	<b>14</b>	<b>6,990</b>	<b>7,836</b>	<b>8,730</b>

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

Budget as at 30/6/08 \$'000		Est.Outcome as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Var %	Planned as at 30/6/10 \$'000	Planned as at 30/6/11 \$'000	Planned as at 30/6/12 \$'000
5,894	<b>Opening Balance</b>	5,926	6,457	9	6,988	7,574	8,210
	<b>Accumulated Funds</b>						
489	Operating Result for the Period	531	531	-	586	636	684
	<b>Reserves</b>						
489	<b>Total Income And Expense For The Period</b>	531	531	-	586	636	684
	<b>Transactions Involving Equity Holders Affecting Accumulated Funds</b>						
6,383	<b>Closing Balance</b>	6,457	6,988	8	7,574	8,210	8,894

**Notes to Budget Statements**

Significant variations are as follows:

*Operating Statement*

- user charges non ACT Government: the increase of \$0.140 million in the 2008-09 Budget from the 2007-08 estimated outcome is due to an annual increase in fees and charges to address the Perpetual Care Trusts' (PCT) contribution requirements.
- interest: the increase of \$0.215 million in the 2007-08 estimated outcome from the original budget and the increase of \$0.071 million in the 2008-09 Budget from the 2007-08 estimated outcome is due to higher returns resulting from higher rates.
- other revenue: the increase of \$1.023 million in the 2007-08 estimated outcome from the original budget and the increase of \$0.064 million in the 2008-09 Budget from the 2007-08 estimated outcome is due to a reclassification off transactions, in 2006-07, and from the PCT. These had previously been netted of against user change revenue, and now will be recognised as 'Other Revenue' and 'Other Expense'.
- Depreciation and amortisation: the increase of \$0.043 million in the 2007-08 estimated outcome from the original budget and the increase of \$0.048 million in the 2008-09 Budget from the 2007-08 estimated outcome is primarily due to additional asset purchases in 2007-08.

- other expense: the increase of \$1.153 million in the 2007-08 estimated outcome from the original budget and the increase of \$0.178 million in the 2008-09 Budget from the 2007-08 estimated outcome is due to a reclassification of payments as noted above.

#### *Balance Sheet*

- cash: the increase of \$0.749 million in the 2008-09 Budget from the 2007-08 estimated outcome is due to price rises relating to the application of the PCT regime.
- receivables: the increase of \$0.075 million in the 2007-08 estimated outcome from the original budget is due to the flow-on effect of the 2006-07 audited outcome, and relates to higher levels of estimated annual payments from the PCT for maintenance.
- property, plant and equipment: the increase of \$0.290 million in the 2007-08 estimated outcome from the original budget is largely due to capital purchases during 2007-08 to update the office and administration area (\$0.131 million), other areas of the Gungahlin Cemetery (\$0.103 million) and the Woden Cemetery (\$0.052 million).
- payables: the increase of \$0.025 million in the 2007-08 estimated outcome from the original budget has resulted from the flow-on effect of the 2006-07 audited outcome, which identified increased sales at Woden, resulting in larger PCT contributions.
- other provisions - non-current: an increase of \$0.168 million in the 2007-08 estimated outcome from the original budget is due to flow-on effects of the 2006-07 audited outcome.

#### *Cash Flow Statement*

- purchase of property, plant and equipment: an increase of \$0.277 million in the 2007-08 estimated outcome from the original budget is due to the issues noted above in 'property, plant and equipment'.

