

Aged Care Standards and Accreditation Agency Ltd

Health and Ageing Portfolio Agency

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Section 1: Overview

The Aged Care Standards and Accreditation Agency Ltd (the Agency) was established as a wholly owned Commonwealth company limited by guarantee and incorporated in October 1997.

It is subject to the *Commonwealth Authorities and Companies Act 1997* and the *Corporations Act 2001*. The Australian Bureau of Statistics has classified the Agency as a General Government Sector entity.

The major functions are to manage the accreditation and ongoing supervision of Australian Government-funded aged care homes and to promote high quality care by providing information and education services.

The Agency has been appointed the ‘accreditation body’ under Division 80 of the *Aged Care Act 1997* (the Act), until June 2009, by way of a contract with the Australian Government.

This contract is called the Deed of Funding Agreement, and along with the Accreditation Grant Principles 1999, sets out those services that the Agency will provide, including:

- managing the accreditation process (assessment and accreditation of residential aged care homes funded under the Act);
- promoting high-quality care by providing information, education and training to industry;
- strategically managing services working towards accreditation; and
- liaising with the Department of Health and Ageing about services that do not comply with the Accreditation Standards.

Table 1.1: Agency Outcomes and Output Groups

Outcome	Output Groups
<p>Older Australians enjoy independence, good health and wellbeing. High quality, cost-effective care is accessible to frail older people, and their carers are supported.¹</p>	<p>Output Group 1 – Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes.</p>

¹ This is Outcome 4 of the Department of Health and Ageing, to which this agency contributes. For further resourcing details of this outcome, please refer to Outcome 4 reporting in the Department’s budget statements, located earlier in this document.

Section 2: Resources for 2006-07

2.1: APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how revenue will be applied by outcome, administered and outputs (departmental outputs).

Table 2.1: Appropriations and other resources 2006-07

	Appropriations				Total approp \$'000	Receipts (b) \$'000	Total \$'000
	Bill No. 1	Bill No. 2		Special			
	\$'000	SPP \$'000	Other (a) \$'000	approp \$'000			
Aged Care Standards and Accreditation Agency (ACSAA)							
Administered	-	-	-	-	-	-	-
Departmental	-	-	-	-	-	9,261	9,261
Total ACSAA	-	-	-	-	-	9,261	9,261

(a) Includes new administered expenses and administered assets and liabilities

(b) Departmental and administered receipts from independent sources that are available to be spent.

2.2: 2006-07 BUDGET MEASURES

Table 2.2: Aged Care Standards and Accreditation Agency measures

		2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Aged Care - increased spot checks of residential aged care homes					
	Departmental	1,974	2,079	2,188	2,300
	Administered	-	-	-	-
	Total	1,974	2,079	2,188	2,300

2.3: OTHER REVENUE AVAILABLE TO BE USED

Table 2.3 provides details of revenue obtained by the Agency for provision of goods or services. This revenue is approved for use by ACSAA.

Table 2.3: Other revenue available to be used

	Estimated revenue 2005-06 \$'000	Budget estimate 2006-07 \$'000
Departmental other revenues		
Revenue from related entities	9,471	22,165
Other	16,849	7,240
Total departmental other revenues available to be used	26,320	29,405

2.4: MOVEMENTS OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

2.5: SPECIAL APPROPRIATIONS

2.6: SPECIAL ACCOUNTS

2.7: ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

Sections 2.4 to 2.7 are not applicable to the Agency.

Section 3: Outcomes

General Government Sector (GGS) agencies are required to plan, budget and report under an outcomes structure. GGS agencies produce outputs (departmental outputs) and also administer activities and programs on behalf of the Government (administered programs). This section explains how the resources identified in Section 2 will be used to deliver outputs and administered programs to contribute to the outcome for the Agency.

3.1: SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the Agency and the outcomes is summarised in Figure 4.

Figure 4: Contributions to outcomes

Aged Care Standards and Accreditation Agency Ltd Chief Executive Officer – Mr Mark Brandon	
Outcome—Older Australians enjoy independence, good health and wellbeing. High quality, cost-effective care is accessible to frail older people, and their carers are supported.²	
Total price of outputs	\$29.405m
Total departmental outcomes and appropriations	\$0
Total administered expenses	\$0
Output group 1	Total price of outputs \$29.405m
Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes.	

² This is Outcome 4 of the Department of Health and Ageing, to which the Aged Care Standards and Accreditation Agency Ltd contributes. For further resourcing details of this outcome, please refer to Outcome 4 reporting in the Department’s budget statements, located earlier in this document.

3.2: OUTCOMES – DEPARTMENTAL AND ADMINISTERED

The Aged Care Standards and Accreditation Agency Ltd receives no departmental or administered appropriations directly. The Agency is resourced through a funding agreement with the Department of Health and Ageing.

3.3: OUTCOME SUMMARY – THE YEAR AHEAD

The Agency will aim to meet its obligations under the Deed of Funding 2005-2009 with the Department of Health and Ageing to an optimum level. To achieve these goals, the following corporate strategies will apply over that period:

- Excel at the accreditation process. The Agency is well regarded for its accreditation process and using opportunities to improve performance in the next peak in accreditation ending in October 2006 (referred to as Round Three), improved processes and documentation, including the launch of a new electronic accreditation application.
- Lead change in ensuring accreditation measures are relevant to quality, are measured and reported upon. The availability of measures that demonstrate quality of care is becoming a major focus for government and the industry. Accreditation is supported by government and industry as a base line standard to access government funding and is seen as a way to stimulate quality improvement. To take a leadership role the Agency will:
 - participate in any administrative and legislative reviews;
 - take into account the findings of the accreditation evaluation project;
 - develop a more efficient and effective monitoring model to measure quality of care between accreditation audits; and
 - seek to work with peak bodies, opinion leaders and general practitioners to further meet expectations of quality care.
- Facilitate change in areas of quality and consumer focus. There is a growing belief that consumers should have access to better decision-making information. The Agency is well positioned to publish key data on the industry for consumers, provide mechanisms to share best practice information and to speak on key quality issues. To act as advocate and catalyst for change, the Agency will:
 - determine key issues on which the Agency will focus to promote quality;
 - expand current offerings in education for providers;
 - develop consumer education activities; and
 - increase readership of The Standard and website on quality issues via case studies and better practice guidelines.

Key Strategic Directions for 2006-07

During 2006-07, the Agency will:

- assess and strategically manage residential aged care services working towards accreditation;
- provide ongoing monitoring of residential aged care services for compliance with the accreditation standards; and

- further develop education activities in promoting high quality care.

Major Activities

As accreditation activities will peak in 2006-07, priorities are focused on assessing homes against the 44 accreditation outcomes and decision-making. To meet this activity the Agency has updated the accreditation application process, provided additional education activities and increased resourcing levels.

Monitoring compliance with the accreditation standards will be made through the use of support contacts and review audits.

During 2006-07, the Agency will conduct six Better Practice Conferences and deliver an estimated 794 education components in support contacts to 12,160 nursing home staff and management.

Resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for the Agency, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 3.1: Total resources for the Agency

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
Departmental revenue		
Total revenue from government (appropriations) contributing to price of departmental outputs	-	-
Total revenue from other sources	26,320	29,405
Total price of departmental outputs <i>(Total revenue from government and from other sources)</i>	26,320	29,405
Departmental revenue by output group		
Output Group 1 - Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes.	26,320	29,405
Total price of departmental outputs <i>(Total revenue from government and from other sources)</i>	26,320	29,405
Total estimated resourcing for ACSAA <i>(Total price of outputs and administered appropriations)</i>	26,320	29,405
	2005-06	2006-07
Average staffing level (number)	184	211

Contribution of Administered Programs to the Aged Care Standards and Accreditation Agency Ltd

There are no administered programs for the Agency.

Contribution of Departmental Outputs to Aged Care Standards and Accreditation Agency Ltd

Output Group 1: Accrediting, monitoring and promoting high quality care through information, education and training, for Australian Government funded aged care homes.

This includes:

- accreditation and monitoring of care and services of aged care homes by the Aged Care Standards and Accreditation Agency Ltd;
- promotion of high quality care; and
- corporate requirements (including reporting six-monthly and annually against targets, liaising with the Department about services which do not comply with the standards, and undergoing a quality industry audit of processes and procedures).

Performance Information for Aged Care Standards and Accreditation Agency Ltd

Performance information for administered programs, individual outputs and output groups relating to the Agency are summarised in Table 3.2.

Table 3.2: Key Performance Information for Aged Care Standards and Accreditation Agency Ltd

Indicator	Measured by	Reference Point or Target
Output Group 1—Accrediting, monitoring and promoting high quality care through information, education and training, for Australian Government funded aged care homes		
Timely monitoring of services for compliance with the standards.	Frequency of visits.	Average of 1.75 visits per home per year. All homes to have at least one unannounced visit per year.
Service compliance with Accreditation Standards and the service improvement plan.	Level of compliance.	97% of services compliant with 44 expected outcomes.
Provision of sector and consumer education through seminars, publications, training courses and education components in support contacts.	Seminars, publications and training courses.	Production of seminars and conferences. Regular publication of <i>The Standard Newsletter</i> . Inclusion of education in 50% of support visits.

Indicator	Measured by	Reference Point or Target
Output Group 1—Accrediting, monitoring and promoting high quality care through information, education and training, for Australian Government funded aged care homes (cont)		
Agency compliance with Deed of Funding requirements.	Compliance with the requirements. Suggested measure: Level of compliance.	100% compliance.
Price \$29,405m		

Evaluations

There are no major evaluations planned to be undertaken by the Agency in 2006-07.

Major Reviews

There are no major reviews planned to be undertaken by the Agency in 2006-07.

Performance Improvement Initiatives

There are no major performance improvement initiatives planned to be undertaken by the Agency in 2006-07.

Section 4: Other Reporting Requirements

4.1: PURCHASER-PROVIDER ARRANGEMENTS

Through a Deed Funding Agreement with the Department of Health and Ageing, the Agency manages the accreditation and ongoing supervision of Australian Government-funded aged care homes and promotes high quality care through the provision of information and educational services.

This arrangement is reported in detail in Section 4 of the Department’s budget statements.

4.2: COST RECOVERY ARRANGEMENTS

Summary of Cost Recovery Impact Statement

The Agency has no cost recovery arrangements.

Section 5: Budgeted Financial Statements

5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The following provides an analysis of the Aged Care Standards and Accreditation Agency Ltd budgeted financial statements for 2006-07.

Income Statement

The Agency is expecting an operating surplus of \$0.925 million for 2006-07. Small surpluses below this level are anticipated for forward years.

Revenues

Total revenues will increase from \$26.320 million (2005-06) to \$29.405 million (2006-07). Most homes will be assessed for accreditation in 2005-06 and 2006-07. Accreditation fees included in goods and services revenue reduce over 2006-07 and 2007-08 as the Agency focus moves from accreditation to support contacts of residential aged care homes. The reduction in accreditation fee income for 2006-07 is offset by an increase in funding under the contract with the Government.

Revenues in the forward years have been based on the same cycle of accreditation and support contact activity reflected in 2006-07.

Expenses

Total expenses are expected to increase from \$24.442 million (2005-06) to \$28.480 million (2006-07) reflecting the completion of the peak accreditation activity that commenced in 2005-06 and an increase in support contact levels.

Expenses for 2007-08 have been reduced as activities become more focused on support contacts. The increases in 2008-09 and 2009-10 reflects the next peak in accreditation activity.

Depreciation and amortisation charges are expected to increase between 2006-07 and 2008-09 representing asset replacement, office fit-outs, equipment and software enhancements.

Balance Sheet

Cash balance increases for 2005-06 and 2008-09 include accreditation fees received and included in income for the following year. This unearned income is included under Liabilities (Other payables).

Property plant and equipment is expected to increase over 2006-07 and 2007-08 in line with the continued asset replacement, office fit-outs, equipment and software enhancements.

Employee provisions are expected to reduce prior to the commencement of the peak accreditation activity in 2005-06 and 2008-09.

5.2: BUDGETED FINANCIAL STATEMENTS TABLES

Table 5.1: Budgeted Departmental Income Statement (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
Income					
Revenues from ordinary activities					
Appropriation revenues	-	-	-	-	-
Other revenues from related entities	9,471	22,165	21,136	12,994	23,726
Goods and services	16,270	6,704	2,607	16,019	7,106
Interest	579	536	485	584	626
Dividends	-	-	-	-	-
Resources received free of charge	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other	-	-	-	-	-
Revenues from ordinary activities	26,320	29,405	24,228	29,597	31,458
EXPENSE					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	18,788	20,967	18,372	23,318	23,453
Suppliers	5,263	6,986	5,241	5,729	7,442
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	391	527	560	544	442
Correction of fundamental error	-	-	-	-	-
Other	-	-	-	-	-
Expenses from ordinary activities (excluding borrowing costs expense)	24,442	28,480	24,173	29,591	31,337
Operating surplus or (deficit) from ordinary activities	1,878	925	55	6	121
Net credit or (debit) to asset revaluation reserve	-	-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners	1,878	925	55	6	121

Table 5.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash	14,676	9,470	10,248	14,627	10,404
Receivables	-	-	-	-	-
Investments accounted for under the equity method	-	-	-	-	-
Other investments	-	-	-	-	-
Accrued revenues	81	55	56	55	56
Other financial assets	106	85	85	135	90
Total financial assets	14,863	9,610	10,389	14,817	10,550
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	1,168	2,393	2,184	1,788	1,847
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Other non-financial assets	-	-	-	-	-
Total non-financial assets	1,168	2,393	2,184	1,788	1,847
Total assets	16,031	12,003	12,573	16,605	12,397
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Overdraft	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	1,236	1,369	1,477	1,606	1,550
Other provisions	609	586	563	539	510
Total provisions	1,845	1,955	2,040	2,145	2,060
Payables					
Suppliers	1,120	555	572	1,079	600
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	5,529	1,031	1,444	4,858	1,093
Total payables	6,649	1,586	2,016	5,937	1,693
Total liabilities	8,494	3,541	4,056	8,082	3,753

Table 5.2: Budgeted Departmental Balance Sheet (as at 30 June) (cont)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
EQUITY					
Parent entity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	7,537	8,462	8,517	8,523	8,644
Total parent entity interest	7,537	8,462	8,517	8,523	8,644
Outside equity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total outside equity interest	-	-	-	-	-
Total equity	7,537	8,462	8,517	8,523	8,644
Current assets	12,023	9,002	9,430	12,454	9,298
Non-current assets	4,008	3,001	3,143	4,151	3,099
Current liabilities	5,266	2,195	2,515	5,011	2,327
Non-current liabilities	3,228	1,346	1,541	3,071	1,426

Table 5.3: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	19,271	8,704	5,098	21,622	9,405
Receipts from Related Entities	9,471	20,191	19,057	10,806	21,426
Interest	579	536	485	584	626
Dividends	-	-	-	-	-
Other	121	21	-	-	46
Extraordinary items	-	-	-	-	-
Total cash received	29,442	29,452	24,640	33,012	31,503
Cash used					
Employees	18,093	20,817	18,287	23,256	23,516
Suppliers	5,189	7,591	5,224	5,178	7,944
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	309	4,496	-	51	3,765
Extraordinary items	-	-	-	-	-
Total cash used	23,591	32,904	23,511	28,485	35,225
Net cash from or (used by) operating activities	5,851	(3,452)	1,129	4,527	(3,722)
INVESTING ACTIVITIES					
Cash received					
Purchase of property, plant, equipment and intangibles	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant equipment and intangibles	603	1,754	351	148	501
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	603	1,754	351	148	501
Net cash from or (used by) investing activities	(603)	(1,754)	(351)	(148)	(501)

Table 5.3: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June) (cont)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Repayments of debt	-	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	5,248	(5,206)	778	4,379	(4,223)
Cash at the beginning of the reporting period	9,428	14,676	9,470	10,248	14,627
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	14,676	9,470	10,248	14,627	10,404

Table 5.4: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2006-07)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2006					
Balance carried forward from previous period	7,537	-	-	-	7,537
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	7,537	-	-	-	7,537
Income and expense					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expense	-	-	-	-	-
Net operating result	925	-	-	-	925
Total income and expenses recognised directly in equity	8,462	-	-	-	8,462
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2007	8,462	-	-	-	8,462

Table 5.5: Department Capital Budget Statement

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by					
Departmental resources	603	1,754	351	148	501
Total	603	1,754	351	148	501

Table 5.6: Departmental Property, Plant, Equipment and Intangibles — Summary of Movement (Budget year 2006-07)

	Land	Buildings	Other infrastructure plant and equipment	Computer software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006					
Gross book value	-	-	2,167	1,638	3,805
Accumulated depreciation	-	-	1,404	1,235	2,639
Opening net book value	-	-	763	403	1,166
Additions:					
by purchase	-	-	173	1,581	1,754
by finance lease	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-
Net revaluation increment/decrement	-	-	-	-	-
Reclassifications	-	-	-	-	-
Depreciation/amortisation expense	-	-	413	114	527
Recoverable amount write-downs	-	-	-	-	-
Other movements	-	-	-	-	-
Disposals:					
from disposal of entities or operations (including restructuring)	-	-	-	-	-
other disposals	-	-	-	-	-
As at 30 June 2007					
Gross book value	-	-	2,340	3,219	5,559
Accumulated depreciation	-	-	1,817	1,349	3,166
Estimated closing net book value	-	-	523	1,870	2,393

5.3: NOTES TO THE FINANCIAL STATEMENTS

The budgeted financial statements for the Agency are prepared for the budget year, previous year and three forward years.

Departmental Financial Statements

Budgeted Departmental Income Statement (for the period ended 30 June)

This statement provides a picture of the expected financial results for the Agency by identifying full accrual expenses and revenues. This highlights whether the Agency is operating at a sustainable level.

Budgeted Departmental Balance Sheet (as at 30 June)

The statement shows the financial position of the Agency. It enables decision-makers to track the management of the Agency's assets and liabilities.

Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

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

Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2006-07)

This table shows the movements in equity during the budget year.

Departmental Capital Budget Statement

The capital budget statement shows all planned capital expenditure on non-financial assets, whether funded through capital appropriations for additional equity, borrowings or from funds from internal sources.

Departmental Property, Plant, Equipment and Intangibles — Summary of Movement (Budget year 2006-07)

This table shows budgeted acquisitions and disposals of the Agency's non-financial assets during the budget year.