

# National Institute of Clinical Studies Ltd

Health and Ageing Portfolio Agency

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## Section 1: Overview

The National Institute of Clinical Studies Ltd (NICS) was established in December 2000 to provide a national and integrated focus for work being undertaken to continuously improve the quality of clinical practice, and its delivery to patients in Australia. NICS was constituted as a public company in December 2000, owned wholly by the Australian Government and limited by guarantee under Australian Corporations Law to:

- lead and support clinicians in finding and applying evidence to close gaps;
- develop the knowledge base for the science and practice of evidence implementation; and
- advocate for systemic change to improve the use of evidence in clinical practice.

NICS is governed by a Board of Directors, which is accountable to the Minister for Health and Ageing for all reporting and operations.

**Table 1.1: Agency Outcomes and Output Groups**

Outcome	Output Group
<b>The capacity and quality of the health system meets the needs of Australians.<sup>1</sup></b>	Output Group 1 – Helping health service organisations close important gaps between evidence and clinical practice.
	Output Group 2 – Training Healthcare professionals to find and use evidence.

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<sup>1</sup> This is Outcome 10 of the Department of Health and Ageing, to which this agency contributes. For further resourcing details of this outcome, please refer to Outcome 10 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			
<b>National Institute of Clinical Studies (NICS)</b>							
Administered	-	-	-	-	-	-	-
Departmental	-	-	-	-	-	928	928
<b>Total NICS</b>	-	-	-	-	-	928	928

(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

Section 2.2 is not applicable to NICS.

### 2.3: OTHER REVENUE AVAILABLE TO BE USED

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

**Table 2.3: Other revenue available to be used**

	Estimated revenue 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Departmental other revenues</b>		
Revenue from the Department of Health and Ageing	4,675	6,484
Other	1,075	928
<b>Total departmental other revenues available to be used</b>	5,750	7,412

**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 NICS.

## 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 NICS.

### 3.1: SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

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

**Figure 4: Contributions to outcomes**

<b>National Institute of Clinical Studies Ltd</b>	
Chief Executive Officer –Dr Heather Bucan	
<b>Outcome – The capacity and quality of the health care system meets the needs of Australians.<sup>2</sup></b>	
Total price of outputs	\$7.412m
Total departmental outcomes and appropriations	\$0
Total administered expenses	\$0
Output group 1	Total price of outputs \$3.706m
<b>Helping health service organisations close important gaps between evidence and clinical practice.</b>	
Output group 2	Total price of outputs \$3.706m
<b>Training Healthcare professionals to find and use evidence.</b>	

### 3.2: OUTCOMES – DEPARTMENTAL AND ADMINISTERED

Section 3.2 is not applicable to NICS.

<sup>2</sup> This is Outcome 10 of the Department of Health and Ageing, to which this agency contributes. For further resourcing details of this outcome, please refer to Outcome 10 reporting in the Department’s budget statements, located earlier in this document.

### **3.3: OUTCOME SUMMARY – THE YEAR AHEAD**

NICS will achieve key strategic directions by continuing to develop and undertake evidence implementation programs, deliver education programs to health practitioners, produce and promote tools and evidence based resources. NICS work assists health professionals including general practitioners to deliver high quality services based on sound evidence. Current programs address a range of important evidence practice gaps and key government priorities including better management of chronic conditions in the primary care setting.

In the year ahead NICS will help health service organisations close important gaps through the following activities:

- improve Venous Thromboembolism (VTE) risk assessment of patients in major hospitals nationwide;
- evaluate the Joint Heart Failure Program in primary care;
- develop a plan to roll out the eleven NHMRC diabetes guidelines nationally;
- identify important gaps in emergency care and develop tools to help practitioners to close these gaps;
- provide support and assistance to close evidence practice gaps in Diabetes and Neo-natal care; and
- improve influenza vaccination rates in adults under 65 years who are at increased risk of influenza and its complications.

Evidence uptake programs in Diabetes, Heart Failure and the gaps closure program in emergency care will contribute to national work in these national health priority areas. Work in heart failure will also contribute to understanding of how chronic and complex conditions can be better managed in primary care. Prevention of VTE is a major safety issue for the hospital system.

In addition NICS will train health care professionals to find and use evidence through:

- continuation of fellowship and clinical leaders education programs to find and apply evidence; and
- development of guides and learning material to educate, support and train health care professionals in how to understand evidence based medicine, how to find evidence and implementation strategies.

#### **Key Strategic Directions for 2006-07**

The 2005-08 NICS Strategic Plan outlines how NICS will:

- lead and support clinicians in finding and applying evidence to close gaps;
- develop the knowledge base for the science and practice of evidence implementation; and
- advocate for systemic change to improve the use of evidence in clinical practice.

## **Major Activities**

The 2005-08 Strategic Plan is consistent with the objects of the company and builds on the direction established in NICS' first strategic plan (2001-04). The Board of Directors and management have identified NICS' priorities and objectives for the next three years based on consultation with key stakeholders, the recommendations of NICS Independent Review in March 2003 and consideration of the current national health priorities.

NICS' strategic focus is to close gaps between research evidence and clinical care and it will do this by:

### **Leading and supporting clinicians in finding and applying evidence to close gaps**

This includes developing and rolling out implementation programs in clinical priority areas, building national capacity and leadership for evidence implementation in clinical practice and supporting clinicians in improving health care through access to high quality evidence. NICS works with national and international experts in behavioural and organisational change to increase knowledge and skills in evidence uptake methods.

### **Developing the knowledge base for the science and practice of evidence implementation**

This includes identifying, testing and publishing effective interventions for increasing the use of evidence and developing tools, resources and services to help clinicians and consumers adopt evidence.

### **Advocating for systemic change to improve the use of evidence in clinical practice**

This includes identifying opportunities with Government and other organisations to close gaps, identifying major gaps in clinical care to inform governments, policy makers and service providers and improving the use of data on processes of care and health outcomes in order to help close evidence-practice gaps.

### **Building NICS' organisational leadership and excellence**

This includes developing NICS leadership and maintaining a highly professional and skilled team in a creative organisation. NICS will continue to work closely with like organisations, both nationally and internationally, to develop and deliver relevant programs and increase NICS influence, impact and profile. NICS is positioned at the forefront of the emerging science relating to evidence implementation and will continue to develop its knowledge, skill and leadership in this field to promote excellence in effective clinical practice change across Australia.

NICS' strategic focus supports the achievement of the Department of Health and Ageing's Outcome 10.

## Resourcing

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

**Table 3.1: Total resources for NICS**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Departmental revenue</b>		
Total revenue from government (appropriations) contributing to price of departmental outputs	4,675	6,484
Total revenue from other sources	1,075	928
<b>Total price of departmental outputs</b> <i>(Total revenue from government and from other sources)</i>	5,750	7,412
<b>Departmental revenue by output group</b>		
Output Group 1 - Help health service organisations close important gaps between evidence and clinical practice	2,875	3,706
Output Group 2 - Training Healthcare professionals to find and use evidence.	2,875	3,706
<b>Total price of departmental outputs</b> <i>(Total revenue from government and from other sources)</i>	5,750	7,412
<b>Total estimated resourcing for NICS</b> <i>(Total price of outputs and administered appropriations)</i>	<b>5,750</b>	<b>7,412</b>
	2005-06	2006-07
<b>Average staffing level (number)</b>	30	32

## Contribution of Administered Programs to NICS

There are no administered programs for NICS.

## Contribution of Departmental Outputs to NICS

NICS does not receive departmental appropriations directly. The agency is resourced through a funding agreement with the Department of Health and Ageing.



### Performance Information for NICS

Performance information for individual outputs and output groups relating to NICS are summarised in Table 3.2.

**Table 3.2: Key Performance Information for NICS**

Indicator	Measured by	Reference Point or Target
<b>Output Group 1 – Helping health service organisations close important gaps between evidence and clinical practice.</b>		
To improve the quality of care delivery through the use of evidence in health care organisations across Australia.	Percentage of health care organisations taking part in NICS programs.	30% of eligible organisations (hospital services and primary care organisations).
To improve clinical practice in National Health Priority Areas through evidence uptake programs.	Number of NICS programs and resources applicable to National Health Priority Areas.	70% of NICS programs and resources are relevant to National Health priority Areas.
<b>Price: \$3.706m</b>		

Indicator	Measured by	Reference Point or Target
<b>Output Group 2 – Training Healthcare professionals to find and use evidence.</b>		
Healthcare professionals are trained in evidence uptake.	Number of clinicians and managers trained by NICS.	1000 per annum.
Increased uptake & spread of NICS implementation advice and information.	Resources downloaded from NICS website.	200,000 hits per annum.
Development of evidence implementation resources.	Number of resources developed including those developed jointly with partner organisations.	8 per annum.
<b>Price: \$3.706m</b>		

**Evaluations**

There are no evaluations planned to be undertaken by NICS in 2006-07.

**Major Reviews**

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

**Performance Improvement Initiatives**

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

## **Section 4: Other Reporting Requirements**

### **4.1: PURCHASER-PROVIDER ARRANGEMENTS**

There are no purchaser-provider arrangements reported by NICS.

### **4.2: COST RECOVERY ARRANGEMENTS**

There are no cost recovery arrangements reported by NICS.

## **Section 5: Budgeted Financial Statements**

### **5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

NICS Budgeted financial statements include revenue of \$6.484 million from the Department of Health and Ageing administered via a funding agreement. NICS has negotiated funding for specific programs which are managed via separate funding agreements. In addition to the funds received from the Department of Health and Ageing, NICS programs have been financially supported by State Health Departments and other health service organisations. Where funds are guaranteed according to specific contracts these amounts have been included in the financial statements.

#### **Income Statement**

The income statement shows the expected revenue recognised each year. Revenue is recognised to the extent that expenses are incurred. This method of revenue recognition will always result in a nil profit. The remaining funds are carried as a liability on the balance sheet.

The revenue recognised in 2005-06 (\$4.675 million) and in 2006-07 (\$6.484 million) reflects the recognition of funds received in current and prior periods. NICS is expecting to recognise \$1.075 million and \$0.928 million from external funding in 2005-06 and 2006-07 respectively.

#### **Balance Sheet**

The cash balance of \$3.436 million at the end of 2005-06 is expected to reduce by the end of 2006-07 to \$1.236 million. This reduction in the cash balance is due to the outflow of funds committed in previous years. A corresponding reduction is evident in the grant liability from \$3.070 million in 2005-06 to \$1.104 million in 2006-07.

Property, plant and equipment is expected to remain stable over the budgeted period and forward years which reflects the purchase of replacement assets and the corresponding depreciation.

Other payables which include employee provisions and tax liabilities are expected to remain stable over the current and forward years.

#### **Statement of Cash Flows**

Cash estimates reflect the estimated timing of payments from the Department of Health and Ageing which includes cash from the core funding agreement plus funding for additional specific programs. Hence the estimated inflow for 2005-06 (\$6.969 million) is higher than 2006-07 (\$5.043 million).

## 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
<b>Income</b>					
<b>Revenues from ordinary activities</b>					
Appropriation revenues	-	-	-	-	-
Other revenues from related entities	4,675	6,484	4,667	3,837	3,740
Goods and services	-	-	-	-	-
Interest	166	120	80	60	25
Dividends	-	-	-	-	-
Resources received free of charge	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other	909	808	13	1	1
<b>Revenues from ordinary activities</b>	<b>5,750</b>	<b>7,412</b>	<b>4,760</b>	<b>3,898</b>	<b>3,766</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	1,930	1,943	1,849	1,800	1,600
Suppliers	3,040	4,658	2,254	1,727	1,982
Grants	618	617	468	185	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	162	194	189	186	184
Correction of fundamental error	-	-	-	-	-
Other	-	-	-	-	-
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>5,750</b>	<b>7,412</b>	<b>4,760</b>	<b>3,898</b>	<b>3,766</b>
<b>Operating surplus or (deficit) from ordinary activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net credit or (debit) to asset revaluation reserve	-	-	-	-	-
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	3,436	1,236	495	398	398
Receivables	87	60	60	60	60
Investments accounted for under the equity method	-	-	-	-	-
Other investments	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	<b>3,523</b>	<b>1,296</b>	<b>555</b>	<b>458</b>	<b>458</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	358	343	335	330	326
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Other non-financial assets	-	-	-	-	-
<b>Total non-financial assets</b>	<b>358</b>	<b>343</b>	<b>335</b>	<b>330</b>	<b>326</b>
<b>Total assets</b>	<b>3,881</b>	<b>1,639</b>	<b>890</b>	<b>788</b>	<b>784</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Overdraft	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	60	60	60	60	60
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>Payables</b>					
Suppliers	250	250	250	250	250
Grants	3,070	1,104	540	438	434
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	501	225	40	40	40
<b>Total payables</b>	<b>3,821</b>	<b>1,579</b>	<b>830</b>	<b>728</b>	<b>724</b>
<b>Total liabilities</b>	<b>3,881</b>	<b>1,639</b>	<b>890</b>	<b>788</b>	<b>784</b>

**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
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total parent entity interest</b>	-	-	-	-	-
<b>Outside equity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total outside equity interest</b>	-	-	-	-	-
<b>Total equity</b>	-	-	-	-	-
<b>Current assets</b>	2,911	1,229	668	591	588
<b>Non-current assets</b>	970	410	223	197	196
<b>Current liabilities</b>	2,406	1,016	552	489	486
<b>Non-current liabilities</b>	1,475	623	338	299	298

**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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	5,894	4,115	3,757	3,570	3,570
Appropriations	-	-	-	-	-
Interest	166	120	80	60	25
Dividends	-	-	-	-	-
Other	909	808	13	1	1
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>6,969</b>	<b>5,043</b>	<b>3,850</b>	<b>3,631</b>	<b>3,596</b>
<b>Cash used</b>					
Employees	1,930	1,943	1,849	1,800	1,600
Suppliers	2,968	4,502	2,093	1,563	1,816
Grants	502	618	469	185	-
Borrowing costs	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>5,400</b>	<b>7,063</b>	<b>4,411</b>	<b>3,548</b>	<b>3,416</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,569</b>	<b>(2,020)</b>	<b>(561)</b>	<b>83</b>	<b>180</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
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	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant equipment and intangibles	150	180	180	180	180
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>150</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>Net cash from or (used by) investing activities</b>	<b>(150)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>



**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
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from/(used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	1,419	(2,200)	(741)	(97)	-
Cash at the beginning of the reporting period	2,017	3,436	1,236	495	398
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	3,436	1,236	495	398	398

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

**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
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by					
Departmental resources	150	180	180	180	180
<b>Total</b>	150	180	180	180	180

**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
<b>As at 1 July 2006</b>					
Gross book value	-	-	578	410	988
Accumulated depreciation	-	-	320	310	630
<b>Opening net book value</b>	<b>-</b>	<b>-</b>	<b>258</b>	<b>100</b>	<b>358</b>
Additions:					
by purchase	-	-	100	80	180
by finance lease	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-
Net revaluation increment/decrement	-	-	-	-	-
Reclassifications	-	-	-	-	-
Depreciation/amortisation expense	-	-	106	88	194
Recoverable amount write-downs	-	-	-	-	-
Other movements	-	-	-	-	-
Disposals:					
from disposal of entities or operations (including restructuring)	-	-	-	-	-
other disposals	-	-	-	-	-
<b>As at 30 June 2007</b>					
Gross book value	-	-	678	490	1,168
Accumulated depreciation	-	-	426	398	824
<b>Estimated closing net book value</b>	<b>-</b>	<b>-</b>	<b>252</b>	<b>92</b>	<b>343</b>

### **5.3: NOTES TO THE FINANCIAL STATEMENTS**

The budgeted financial statements for NICS 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, provides 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.

