

# National Blood Authority

Health and Ageing Portfolio Agency

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## Section 1: Overview

The Australian Government provides funding to the National Blood Authority (NBA) to ensure that Australia’s blood supply is secure and well managed.

The NBA is an independent statutory agency, representing the interests of the Australian Government and all State and Territory governments. The Australian Government established the NBA in July 2003 under the *National Blood Authority Act 2003* as part of a coordinated approach to policy setting, governance, funding and management of the Australian blood banking and plasma product sector.

The NBA, on behalf of the Australian Government, manages and coordinates the Australian blood supply in accordance with the National Blood Agreement agreed by the Australian Government and State and Territory governments. This includes negotiating and managing national contracts with suppliers of blood and blood related products on behalf of all governments, which together provide a total of over \$650 million annually for this purpose.

NBA’s management of contracts enables the development of an agreed single national pricing schedule.

The NBA works with all governments and other responsible stakeholders to: implement an efficient demand-driven system, based upon evidence and good clinical practice, so that the blood supply system is highly responsive to needs; and to ensure that Australia's blood supply is safe, secure, adequate and affordable.

### 1.1: SUMMARY OF AGENCY OUTCOME AND OUTPUT

The products and services delivered by the NBA which contribute to the achievement of Outcome 13 for the Department of Health and Ageing are summarised in Table 1.1.

**Table 1.1: Agency Outcome and Output Group**

| Outcome  | Output Group  |
|--|---|
| <b>Australia’s blood supply is secure and well managed</b> | Output Group 1 – Meet Product Demand through Effective Planning and the Management of Supply Arrangements |

## Section 2: Resources for 2007-08

### 2.1: APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2007-08, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total resourcing for the NBA in the 2007-08 Budget is \$702.223 million.

**Table 2.1: Appropriations and Other Resources 2007-08 ('000)**

|  | Appropriations |               |                     |                  | Total            | Receipts       | Total          |
|--|----------------|---------------|---------------------|------------------|------------------|----------------|----------------|
|  | Bill No. 1     | Bill No. 2    |                     | Special          |                  | (b)            |                |
|  | \$'000         | SPP<br>\$'000 | Other (a)<br>\$'000 | approp<br>\$'000 | approp<br>\$'000 |                | \$'000         |
| <b>National Blood Authority (NBA)</b>    |                |               |                     |                  |                  |                |                |
| Administered                             | 7,606          | -             | -                   | -                | 7,606            | 684,721        | 692,327        |
| Departmental                             | 6,021          | -             | -                   | -                | 6,021            | 3,875          | 9,896          |
| <b>Total NBA</b>                         | <b>13,627</b>  | <b>-</b>      | <b>-</b>            | <b>-</b>         | <b>13,627</b>    | <b>688,596</b> | <b>702,223</b> |
| Departmental capital (equity injections) | -              | -             | -                   | -                | -                | -              | -              |
| <b>Total resources</b>                   | <b>13,627</b>  | <b>-</b>      | <b>-</b>            | <b>-</b>         | <b>13,627</b>    | <b>688,596</b> | <b>702,223</b> |

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

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

### 2.2: 2007-08 BUDGET MEASURES

Section 2.2 is not applicable to the NBA.

## 2.3: OTHER REVENUE AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the NBA for the provision of goods or services. These resources are approved for use by the NBA and are included in Table 2.1.

**Table 2.3: Other Revenue Available to be Used**

|   | Estimated<br>revenue<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 |
|---|---|---|
| <b>Departmental other revenues</b>                            |   |   |
| Contributions from States and Territories                     | 3,829                                     | 3,997                                   |
| Other   | -   | -                                       |
| <b>Total departmental other revenues available to be used</b> | <b>3,829</b>                              | <b>3,997</b>                            |
| <b>Administered other revenues</b>                            |   |   |
| Contributions from States and Territories                     | 231,132                                   | 248,907                                 |
| Contributions from Australian Government                      | 393,548                                   | 423,815                                 |
| <b>Total administered other revenues available to be used</b> | <b>624,680</b>                            | <b>672,722</b>                          |
| <b>Total estimated revenue</b>                                | <b>628,509</b>                            | <b>676,719</b>                          |

## 2.4: MOVEMENTS OF ADMINISTERED FUNDS

## 2.5: SPECIAL APPROPRIATIONS

Sections 2.4 to 2.5 are not applicable to the NBA.

## 2.6: MOVEMENTS IN SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997*. These Determinations may be disallowed by the Parliament. Special Accounts can also be established by the passage of separate legislation. Abolition of Special Accounts requires a Determination to be made by the Finance Minister or, for those Accounts established by legislation, by repeal of the legislation in whole or part. Table 2.6 shows the expected additions (credits) and reductions (debits) for each account used by the NBA.

**Table 2.6: Estimates of Special Account Cash Flows and Balances**

|  | Opening<br>balance<br><b>2007-08</b><br>2006-07<br>\$'000 | Receipts<br><b>2007-08</b><br>2006-07<br>\$'000 | Payments<br><b>2007-08</b><br>2006-07<br>\$'000 | Adjustments<br><b>2007-08</b><br>2006-07<br>\$'000 | Closing<br>balance<br><b>2007-08</b><br>2006-07<br>\$'000 |
|--|---|---|---|--|---|
| <i>S21 FMA Act 1997 and National<br/>Blood Authority Act 2003 (D)</i>                      | 7,567<br>7,355  | 9,895<br>11,260                                 | 10,063<br>11,048                                | -<br>-   | 7,399<br>7,567  |
| <i>S21 FMA Act 1997 and National<br/>Blood Authority Act 2003 (A)</i>                      | 80,988<br>126,724   | 748,632<br>676,805                              | 741,043<br>722,541                              | -<br>-   | 88,577<br>80,988  |
| The National Managed Funds (Blood<br>and Blood Products) - <i>S20 FMA Act<br/>1997 (A)</i> | 41,717<br>31,741  | 10,325<br>9,976                                 | -<br>-  | -<br>-   | 52,042<br>41,717  |
| <b>Total special accounts<br/>2007-08 Budget estimate</b>                                  | <b>130,272</b>  | <b>768,852</b>                                  | <b>751,106</b>                                  | <b>-</b>   | <b>148,018</b>  |
| Total special accounts<br>2006-07 estimate actual  | 165,820   | 688,065   | 733,589   | -  | 88,555  |

D = Departmental. A = Administered.

Acts Glossary

FMA Act = *Financial Management and Accountability Act 1997*

## Section 3: Outcome Objectives

General Government Sector agencies are required to plan, budget and report under an outcome structure. General Government Sector agencies produce outputs (departmental) and also administer activities and programs on behalf of the government (administered).

This section summarises how the resources identified in Section 2 will be used to contribute to the outcome for the NBA. Emphasis is placed on estimating the contribution to outcomes through administered programs and outputs delivered by the NBA. Key performance measures and performance evaluation activities are specified for the outcome. More detailed information on the output and administered program attributes is maintained by the NBA for internal management purposes.

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

The relationship between activities of the NBA and the outcome is summarised in Figure 1.

**Figure 1: Contributions to Outcome**

|   |                                  |
|---|----------------------------------|
| <b>National Blood Authority</b>   |                                  |
| Chief Executive Officer – Dr Alison Turner  |                                  |
| <b>Outcome – Australia’s blood supply is secure and well managed</b>                            |                                  |
| Total price of outputs  | \$10.018m                        |
| Total departmental appropriations   | \$6.021m                         |
| Total administered appropriations   | \$7.606m                         |
| Output Group 1  | Total price of outputs \$10.018m |
| <b>Meet Product Demand through Effective Planning and the Management of Supply Arrangements</b> |                                  |

### 3.2: OUTCOME – DEPARTMENTAL AND ADMINISTERED APPROPRIATIONS

#### Departmental Appropriations by Outcome

The NBA has total departmental appropriations of \$6.021 million in 2007-08.

#### Administered Appropriations by Outcome

The NBA has total administered appropriations of \$7.606 million in 2007-08.

### **3.3: OUTCOME SUMMARY**

The Australian Government, along with the states and territories, is committed to ensuring that Australia's blood supply is secure and well-managed. This will be achieved by the NBA refining the arrangements for the delivery of blood products and services, improving long-term planning and strengthening partnerships with stakeholders.

The NBA, on behalf of the Australian Government and State and Territory governments, is a major contributor to the blood sector in Australia and seeks to deliver value and optimal patient outcomes, consistent with the policy directions of Health Ministers. It is important that over the next two years the NBA continues to build on and consolidate the achievements to date.

The NBA will further refine arrangements for the delivery of a fresh blood service through the Australian Red Cross Blood Service, as well as plasma and recombinant products through other suppliers. The NBA will also commence a range of new activities designed to further enhance the resilience and responsiveness of the sector.

In particular, the NBA will aim to improve the capacity to undertake long-term planning and risk management. Most importantly the NBA will endeavour to strengthen partnerships with jurisdictions and health care professionals. These relationships will provide valuable assistance in improving patient outcomes and in the use of blood and blood-related products.

#### **The Year Ahead**

In 2005-06, as part of its commitment to the new blood sector arrangements, the Australian Government provided \$11.2 million additional departmental funding over four years to the NBA. This funding has enabled the NBA to maintain its current commitment to improved contract management while expanding its capacity to deliver all of its functions mandated by the National Blood Agreement.

During 2007-08, the NBA will continue to build on initiatives undertaken in 2005-06 and 2006-07 to develop and refine these functions.

#### **Key Strategic Directions for 2007-08**

During 2007-08, the NBA will:

- work with relevant jurisdictions and medical experts to further improve the supply planning contingency and risk management processes, and provide authoritative advice and information to governments on the changing industry and markets, trends and global issues;
- continue to develop the NBA's capacity to influence the quality of use, and demand for products and services, including the provision of data and reports;
- manage contracts with suppliers, in particular the implementation of revised arrangements with the Australian Red Cross Blood Service; and
- implement new standing offers for the supply of Intravenous Immunoglobulin and diagnostic products.

## **Major Activities**

### **Working with Jurisdictions and Medical Experts**

In 2007-08, the NBA will work with stakeholders to improve supply contingency and risk management processes. This will involve the development and implementation of models, reporting frameworks and information programs for all stakeholders.

The NBA will also work and consult with key stakeholders to implement and review guidelines, and to convey the data requirements and capabilities available in the sector.

### **Capacity Building**

In 2007-08, the NBA will continue to influence the quality of use, and demand for products, by implementing an operational system that provides accurate and timely data to assist stakeholders make informed decisions. The NBA will also be involved in developing efficient demand-driven models for some products to ensure supply is assured.

### **Managing Supplier Contracts**

During 2007-08, the NBA will continue to develop performance indicators for contracts entered into, and work with our suppliers to enhance operational data and performance for the sector.

### **New Standing Offers**

The NBA will enter into procurement processes to implement new arrangements for the supply of diagnostic products and Intravenous Immunoglobulin, following discussions with key stakeholders.



## NBA Resourcing

Table 3.1 shows how the 2007-08 Budget appropriations translate to total resourcing for the NBA including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 3.1: Total Resources for the NBA**

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 |
|--|--|---|
| <b>Administered appropriations</b>   |  |   |
| to National Blood Authority Special Account <sup>(1)</sup>   | 5,933                                    | 7,606                                   |
| <b>Total administered appropriations</b>   | <b>5,933</b>                             | <b>7,606</b>                            |
| <b>Departmental revenue</b>  |  |   |
| Total revenue from government (appropriations) contributing to price of departmental outputs                 | 6,065                                    | 6,021                                   |
| Total revenue from other sources   | 3,829                                    | 3,997                                   |
| <b>Total price of departmental outputs</b><br><i>(Total revenue from government and from other sources)</i>  | 9,894                                    | 10,018                                  |
| <b>Departmental revenue by output group</b>  |  |   |
| Output Group 1 - Meet Product Demand through Effective Planning and the Management of Supply Arrangements    | 9,894                                    | 10,018                                  |
| <b>Total price of departmental outputs</b><br><i>(Total revenue from government and from other sources)</i>  | 9,894                                    | 10,018                                  |
| <b>Total estimated resourcing for NBA</b><br><i>(Total price of outputs and administered appropriations)</i> | <b>15,827</b>                            | <b>17,624</b>                           |
| <b>Average Staffing Level (number)</b>   | 40                                       | 39                                      |

(1) Special account outflows are shown in the payments column of the Special Account table in Table 2.6.

## Contribution of Administered Programs

### Program: National Blood Authority

In 2007-08, the NBA is expected to receive approximately \$672.722 million from the Australian and State and Territory governments, which includes approximately \$7.606 million from interest on funds held in the NBA special accounts. The funds held in these accounts are for the provision of blood and blood products, and for the National Managed Fund which was established to manage the liability risks of the Australian Red Cross Blood Service in relation to the provision of blood and blood services.

These funds will allow the NBA to secure and manage Australia's blood supply in accordance with the National Blood Agreement.

## Contribution of Departmental Outputs

### Output Group 1 – Meet Product Demand through Effective Planning and the Management of Supply Arrangements

Manage and coordinate Australia’s blood supply in accordance with the National Blood Agreement agreed by the Australian and State and Territory governments.

### Performance Information for the NBA

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

**Table 3.2: Key Performance Information for the NBA**

#### Performance Information for Administered Programs

| Indicator   | Measured by  | Reference Point or Target                    |
|---|--|--|
| Administered Funding – National Blood Authority                                   |  |  |
| Informed decisions on the quality of use and demand for blood and blood services. | The implementation of an operational system to provide accurate and timely data. | Operational system implemented by June 2008. |
| Cost: \$7.606m  |  |  |

#### Performance Information for Departmental Outputs

| Indicator   | Measured by  | Reference Point or Target   |
|---|--|---|
| Output Group 1 – Meet Product Demand through Effective Planning and the Management of Supply Arrangements   |  |   |
| Efficient management and coordination of Australia’s blood supply in accordance with the National Blood Agreement between the Australian Government, State and Territory governments. | The level of satisfaction of all funding jurisdictions on the planning, management and coordination of the blood supply. | A high level of satisfaction from all funding jurisdictions.<br><br>Product available meets jurisdictional identified clinical needs.                                       |
| The NBA uses contestability and expertise to drive improvements in product prices and product quality.  | Product price and quality.   | New product prices favourable in real terms with previous prices and compared to available international benchmarks. Stakeholders satisfied that product quality improving. |

| Indicator   | Measured by  | Reference Point or Target  |
|---|--|--|
| <b>Output Group 1 – Meet Product Demand through Effective Planning and the Management of Supply Arrangements</b>  |  |  |
| Agreed risk management/mitigation plans in place for the security of supply with the blood sector and the supply of most products is secure and exceptions managed effectively. | The NBA accurately predicts demand for the supply of blood and blood-related products. | The NBA predictions are within a 5% variance of total National Administered Budget and/or less than the variance of the previous year. |
| <b>Price: \$10.018m</b>   |  |  |

### Evaluations

The NBA does not plan to undertake any evaluations in 2007-08.

### Major Reviews

The Deed of Agreement executed between the NBA and the Australian Red Cross requires that an independent Business Study of the Operations of the Australian Red Cross Blood Service be conducted. The NBA's role in this review is to establish governance arrangements, arrange a procurement process for suitable consultants to conduct the study, and to manage the contract for services. The study will be guided by the input of an Expert Advisory Committee.

The NBA manages and coordinates Australia's blood supply in accordance with the National Blood Agreement, agreed by the Australian Government and states and territories. The arrangements established under this agreement are to be reviewed during 2008 and the NBA will contribute to the review through participation on the working party. The Australian Health Ministers will appoint an independent person to conduct the review and consider the findings for the future arrangements established under the National Blood Agreement.

### Other Performance Improvement Initiatives

In 2007-08, the NBA will implement a new Integrated Data Management System developed in 2006-07, which will be used to improve management of the national supply and demand planning process by linking input data to current contract, government policies and reporting frameworks as well as trend forecasting.

The NBA, in conjunction with the Australian Haemophilia Centres Directors' Organisation, will specify and develop a replacement system for the Australian Blood Disorder Registry to help monitor and forecast future blood clotting product requirements for the nation.



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

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

The NBA has no purchaser-provider arrangements to report in 2007-08.

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

The NBA has no cost recovery arrangements to report in 2007-08.

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

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

#### **Departmental**

##### **Income Statement**

In 2007-08 the NBA is budgeting for an operating surplus of \$0.113 million which is generated to retain equity to fund capital purchases and employee entitlements.

Revenue will increase slightly in 2007-08 by \$0.124 million. The NBA is jointly funded by the Australian Government and the States and Territories under the National Blood Agreement. This agreement specifies the range of functions that governments have agreed that the NBA should undertake. The costs of the NBA is shared on a 63:37 ratio between the Australian Government and the States and Territories.

Total expenses are estimated to be \$10.005 million in 2007-08; \$0.873 million more than 2006-07 estimated actual. This additional funding will allow the NBA to complete the development and implementation of the new integrated data management system for the operations of the NBA which will be used to improve the management and supply of blood and blood related products.

Depreciation and amortisation charges will also increase over 2007-08 and 2008-09 for the additional capital items purchases funded by governments for the implementation of the new integrated data management system and other capital purchases

##### **Balance Sheet**

Cash balances will remain stable over the forward years. Receivables are expected to remain high to fund future capital purchases as they fall due.

Non financial assets are expected to also remain stable once the new integrated data management system is completed in 2007-08.

Liabilities are also expected to remain stable to cover current and future supplier and employee entitlements for 2007-08 and the forward years.

#### **Administered**

##### **Schedule of Budgeted Revenue and Expenses Administered on Behalf of Government**

The NBA administered accounts include contributions from all States and Territories and the Australian Government for the supply of blood and blood related products for 2007-08. Each year the Australian Health Ministers Council approves a National Products and Services List and the Annual Supply Plan. The supply plan and budget are formulated by the NBA from demand estimates provided by jurisdictions and product prices in supply contracts negotiated by the NBA with suppliers.

The 2007-08 budget for the supply of blood and blood products has increased by \$48.042 million from 2006-07. The financial impact of the increase in demand has been partially offset by a reduction in new prices successfully negotiated with suppliers by the NBA over the past three years.

**Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government**

The schedule of budgeted assets and liabilities administered on behalf of governments illustrates normal movements in non financial assets and payables. The increase in receivables over the forward years relates to contributions received from States and Territories and the Australian Government for funding of the National Managed Fund a special account under Section 21 of the FMA Act 1997.

## 5.2: BUDGETED FINANCIAL STATEMENTS TABLES

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

|   | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|---|--|---|--|--|--|
| <b>Income</b>   |  |   |  |  |  |
| <b>Revenues from ordinary activities</b>  |  |   |  |  |  |
| Appropriation revenues  | 6,065                                    | 6,021                                   | 6,124                                    | 6,105                                    | 5,742                                    |
| Other revenues from related entities  | -  | -                                       | -  | -  | -  |
| Goods and services  | -  | -                                       | -  | -  | -  |
| Interest  | -  | -                                       | -  | -  | -  |
| Dividends   | -  | -                                       | -  | -  | -  |
| Resources received free of charge   | 100                                      | 100                                     | 100                                      | 100                                      | 100                                      |
| Rents   | -  | -                                       | -  | -  | -  |
| Royalties   | -  | -                                       | -  | -  | -  |
| Correction of fundamental error   | -  | -                                       | -  | -  | -  |
| Other   | 3,829                                    | 3,997                                   | 3,529                                    | 3,516                                    | 3,279                                    |
| <i>Revenues from ordinary activities</i>  | <i>9,994</i>                             | <i>10,118</i>                           | <i>9,753</i>                             | <i>9,721</i>                             | <i>9,121</i>                             |
| <b>EXPENSE</b>  |  |   |  |  |  |
| <b>Expenses from ordinary activities<br/>(excluding borrowing costs<br/>expense)</b>                          |  |   |  |  |  |
| Employees   | 4,700                                    | 4,949                                   | 4,838                                    | 4,878                                    | 5,046                                    |
| Suppliers   | 3,967                                    | 4,151                                   | 3,674                                    | 3,574                                    | 3,163                                    |
| Grants  | -  | -                                       | -  | -  | -  |
| Subsidies   | -  | -                                       | -  | -  | -  |
| Depreciation and amortisation   | 465                                      | 905                                     | 1,035                                    | 1,104                                    | 888                                      |
| Correction of fundamental error   | -  | -                                       | -  | -  | -  |
| Other   | -  | -                                       | -  | -  | -  |
| <i>Expenses from ordinary activities<br/>(excluding borrowing costs<br/>expense)</i>                          | <i>9,132</i>                             | <i>10,005</i>                           | <i>9,547</i>                             | <i>9,556</i>                             | <i>9,097</i>                             |
| <b>Operating surplus or (deficit)<br/>from ordinary activities</b>  | <b>862</b>                               | <b>113</b>                              | <b>206</b>                               | <b>165</b>                               | <b>24</b>                                |
| Net credit or (debit) to asset<br>revaluation reserve   | -  | -                                       | -  | -  | -  |
| <b>Total changes in equity other<br/>than those resulting from<br/>transactions with owners<br/>as owners</b> | <b>862</b>                               | <b>113</b>                              | <b>206</b>                               | <b>165</b>                               | <b>24</b>                                |

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

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>ASSETS</b>  |  |   |  |  |  |
| <b>Financial assets</b>                              |  |   |  |  |  |
| Cash   | 61                                       | 61                                      | 61                                       | 61                                       | 61                                       |
| Receivables  | 7,508                                    | 7,338                                   | 7,244                                    | 6,415                                    | 7,364                                    |
| Investments accounted for under<br>the equity method | -  | -                                       | -  | -  | -  |
| Other investments                                    | -  | -                                       | -  | -  | -  |
| Accrued revenues                                     | -  | -                                       | -  | -  | -  |
| Other financial assets                               | 70                                       | 77                                      | 69                                       | 67                                       | 61                                       |
| <b>Total financial assets</b>                        | <b>7,639</b>                             | <b>7,476</b>                            | <b>7,374</b>                             | <b>6,543</b>                             | <b>7,486</b>                             |
| <b>Non-financial assets</b>                          |  |   |  |  |  |
| Land and buildings                                   | 238                                      | 135                                     | 4  | 404                                      | 334                                      |
| Infrastructure, plant and equipment                  | 749                                      | 481                                     | 212                                      | 520                                      | 375                                      |
| Investment properties                                | -  | -                                       | -  | -  | -  |
| Heritage and cultural assets                         | -  | -                                       | -  | -  | -  |
| Inventories  | -  | -                                       | -  | -  | -  |
| Intangibles  | 1,539                                    | 1,784                                   | 1,678                                    | 1,316                                    | 703                                      |
| Other non-financial assets                           | 8  | 8                                       | 8  | 8  | 8  |
| <b>Total non-financial assets</b>                    | <b>2,534</b>                             | <b>2,408</b>                            | <b>1,902</b>                             | <b>2,248</b>                             | <b>1,420</b>                             |
| <b>Total assets</b>                                  | <b>10,173</b>                            | <b>9,884</b>                            | <b>9,276</b>                             | <b>8,791</b>                             | <b>8,906</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  | 981                                      | 1,101                                   | 1,221                                    | 1,341                                    | 1,461                                    |
| Other provisions                                     | 372                                      | 408                                     | 389                                      | 390                                      | 371                                      |
| <b>Total provisions</b>                              | <b>1,353</b>                             | <b>1,509</b>                            | <b>1,610</b>                             | <b>1,731</b>                             | <b>1,832</b>                             |
| <b>Payables</b>                                      |  |   |  |  |  |
| Suppliers  | 220                                      | 241                                     | 230                                      | 230                                      | 219                                      |
| Grants   | -  | -                                       | -  | -  | -  |
| Dividends  | -  | -                                       | -  | -  | -  |
| Borrowing costs                                      | -  | -                                       | -  | -  | -  |
| Other payables                                       | 3,631                                    | 3,052                                   | 2,148                                    | 1,377                                    | 1,378                                    |
| <b>Total payables</b>                                | <b>3,851</b>                             | <b>3,293</b>                            | <b>2,378</b>                             | <b>1,607</b>                             | <b>1,597</b>                             |
| <b>Total liabilities</b>                             | <b>5,204</b>                             | <b>4,802</b>                            | <b>3,988</b>                             | <b>3,338</b>                             | <b>3,429</b>                             |



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

|   | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|---|--|---|--|--|--|
| <b>EQUITY</b>                                 |  |   |  |  |  |
| <b>Parent entity interest</b>                 |  |   |  |  |  |
| Contributed equity                            | 812                                      | 812                                     | 812                                      | 812                                      | 812                                      |
| Reserves                                      | 21                                       | 21                                      | 21                                       | 21                                       | 21                                       |
| Statutory funds                               | -  | -                                       | -  | -  | -  |
| Retained surpluses or<br>accumulated deficits | 4,136                                    | 4,249                                   | 4,455                                    | 4,620                                    | 4,644                                    |
| <b>Total parent entity interest</b>           | <b>4,969</b>                             | <b>5,082</b>                            | <b>5,288</b>                             | <b>5,453</b>                             | <b>5,477</b>                             |
| <b>Outside equity interest</b>                |  |   |  |  |  |
| Contributed equity                            | -  | -                                       | -  | -  | -  |
| Reserves                                      | -  | -                                       | -  | -  | -  |
| Retained surpluses or<br>accumulated deficits | -  | -                                       | -  | -  | -  |
| <b>Total outside equity interest</b>          | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total equity</b>                           | <b>4,969</b>                             | <b>5,082</b>                            | <b>5,288</b>                             | <b>5,453</b>                             | <b>5,477</b>                             |
| <b>Current assets</b>                         | <b>7,630</b>                             | <b>7,413</b>                            | <b>6,957</b>                             | <b>6,593</b>                             | <b>6,680</b>                             |
| <b>Non-current assets</b>                     | <b>2,543</b>                             | <b>2,471</b>                            | <b>2,319</b>                             | <b>2,198</b>                             | <b>2,227</b>                             |
| <b>Current liabilities</b>                    | <b>3,226</b>                             | <b>2,977</b>                            | <b>2,473</b>                             | <b>2,070</b>                             | <b>2,126</b>                             |
| <b>Non-current liabilities</b>                | <b>1,978</b>                             | <b>1,825</b>                            | <b>1,515</b>                             | <b>1,268</b>                             | <b>1,303</b>                             |

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

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Goods and services   |  |   |  |  |  |
| Appropriations   | 6,065                                    | 6,020                                   | 5,568                                    | 5,629                                    | 5,741                                    |
| Interest   | -  | -                                       | -  | -  | -  |
| Dividends  | -  | -                                       | -  | -  | -  |
| Other  | 4,383                                    | 3,875                                   | 3,605                                    | 3,628                                    | 3,651                                    |
| Transfer from the OPA                                      | -  | 170                                     | 93                                       | 829                                      | -  |
| <b>Total cash received</b>                                 | <b>10,448</b>                            | <b>10,065</b>                           | <b>9,266</b>                             | <b>10,086</b>                            | <b>9,392</b>                             |
| <b>Cash used</b>   |  |   |  |  |  |
| Employees  | 5,259                                    | 5,430                                   | 5,218                                    | 5,258                                    | 5,336                                    |
| Suppliers  | 3,136                                    | 3,393                                   | 3,103                                    | 2,973                                    | 2,683                                    |
| Grants   | -  | -                                       | -  | -  | -  |
| Borrowing costs  | -  | -                                       | -  | -  | -  |
| Other  | 421                                      | 462                                     | 415                                      | 405                                      | 364                                      |
| Transfer to the OPA  | 214                                      | -                                       | -  | -  | 949                                      |
| <b>Total cash used</b>                                     | <b>9,030</b>                             | <b>9,285</b>                            | <b>8,736</b>                             | <b>8,636</b>                             | <b>9,332</b>                             |
| <b>Net cash from or (used by)<br/>operating activities</b> | <b>1,418</b>                             | <b>780</b>                              | <b>530</b>                               | <b>1,450</b>                             | <b>60</b>                                |
| <b>INVESTING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Purchase of property, plant,<br>equipment and intangibles  | -  | -                                       | -  | -  | -  |
| Proceeds from sales of financial<br>instruments            | -  | -                                       | -  | -  | -  |
| Bills of exchange and promissory<br>notes                  | -  | -                                       | -  | -  | -  |
| Repayments of loans made                                   | -  | -                                       | -  | -  | -  |
| Investments (s.39 FMA Act;<br>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<br>equipment and intangibles   | 2,230                                    | 780                                     | 530                                      | 1,450                                    | 60                                       |
| Purchase of financial instruments                          | -  | -                                       | -  | -  | -  |
| Bills of exchange and promissory<br>notes                  | -  | -                                       | -  | -  | -  |
| Loans made   | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| Extraordinary items  | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>                                     | <b>2,230</b>                             | <b>780</b>                              | <b>530</b>                               | <b>1,450</b>                             | <b>60</b>                                |
| <b>Net cash from or (used by)<br/>investing activities</b> | <b>(2,230)</b>                           | <b>(780)</b>                            | <b>(530)</b>                             | <b>(1,450)</b>                           | <b>(60)</b>                              |

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

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>FINANCING ACTIVITIES</b>  |  |   |  |  |  |
| <b>Cash received</b>   |  |   |  |  |  |
| Appropriations - contributed equity  | 812                                      | -                                       | -  | -  | -  |
| Proceeds from issuing financial instruments                                    | -  | -                                       | -  | -  | -  |
| Proceeds from loans  | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| Extraordinary items  | -  | -                                       | -  | -  | -  |
| <b>Total cash received</b>   | <b>812</b>                               | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>   |  |   |  |  |  |
| Repayments of debt   | -  | -                                       | -  | -  | -  |
| Capital use charge paid  | -  | -                                       | -  | -  | -  |
| Dividends paid   | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| Extraordinary items  | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>   | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Net cash from/(used by) financing activities</b>                            | <b>812</b>                               | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Net increase or (decrease) in cash held</b>                                 |  |   |  |  |  |
| Cash at the beginning of the reporting period                                  | 61                                       | 61                                      | 61                                       | 61                                       | 61                                       |
| Effect of exchange rate movements on cash at the beginning of reporting period | -  | -                                       | -  | -  | -  |
| <b>Cash at the end of the reporting period</b>                                 | <b>61</b>                                | <b>61</b>                               | <b>61</b>                                | <b>61</b>                                | <b>61</b>                                |

**Table 5.4: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2007-08)**

|  | Accumulated<br>results<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|----------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2007</b>                       |                                  |   |                             |   |                           |
| Balance carried forward from previous period                   | 4,136                            | 21  | -                           | 812   | 4,969                     |
| Adjustment for changes in accounting policies                  | -                                | -   | -                           | -   | -                         |
| <b>Adjusted opening balance</b>                                | <b>4,136</b>                     | <b>21</b>                                 | <b>-</b>                    | <b>812</b>                                  | <b>4,969</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>                            | <b>-</b>                         | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>-</b>                  |
| Net operating result   | 113                              | -   | -                           | -   | 113                       |
| <b>Total income and expenses recognised directly in equity</b> | <b>4,249</b>                     | <b>21</b>                                 | <b>-</b>                    | <b>812</b>                                  | <b>5,082</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>                      | <b>-</b>                         | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>-</b>                  |
| Transfers between equity components                            |                                  |   |                             |   |                           |
|  | -                                | -   | -                           | -   | -                         |
| <b>Estimated closing balance as at 30 June 2008</b>            | <b>4,249</b>                     | <b>21</b>                                 | <b>-</b>                    | <b>812</b>                                  | <b>5,082</b>              |

**Table 5.5: Department Capital Budget Statement**

|   | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|---|--|---|--|--|--|
| <b>CAPITAL APPROPRIATIONS</b>           |  |   |  |  |  |
| Total equity injections                 | 812                                      | -                                       | -  | -  | -  |
| Total loans                             | -  | -                                       | -  | -  | -  |
| <b>Total capital appropriations</b>     | <b>812</b>                               | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Represented by:</b>                  |  |   |  |  |  |
| Purchase of non-financial assets        | 812                                      | -                                       | -  | -  | -  |
| Other                                   | -  | -                                       | -  | -  | -  |
| <b>Total represented by</b>             | <b>812</b>                               | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b> |  |   |  |  |  |
| Funded by capital appropriation         | 812                                      | -                                       | -  | -  | -  |
| Funded internally by                    |  |   |  |  |  |
| Departmental resources                  | 1,418                                    | 780                                     | 530                                      | 1,450                                    | 60                                       |
| <b>Total</b>                            | <b>2,230</b>                             | <b>780</b>                              | <b>530</b>                               | <b>1,450</b>                             | <b>60</b>                                |

**Table 5.6: Departmental Property, Plant, Equipment and Intangibles – Summary of Movement (Budget year 2007-08)**

|  | Land   | Buildings  | Other<br>infrastructure<br>plant and<br>equipment | Computer<br>software | Total        |
|--|--------|------------|---|----------------------|--------------|
|  | \$'000 | \$'000     | \$'000  | \$'000               | \$'000       |
| <b>As at 1 July 2007</b>   |        |            |   |                      |              |
| Gross book value   | -      | 515        | 1,180   | 1,828                | 3,523        |
| Accumulated depreciation   | -      | 278        | 431   | 289                  | 998          |
| <b>Opening net book value</b>  | -      | <b>237</b> | <b>749</b>  | <b>1,539</b>         | <b>2,525</b> |
| Additions:   |        |            |   |                      |              |
| by purchase  | -      | 30         | -   | 750                  | 780          |
| by finance lease   | -      | -          | -   | -                    | -            |
| from acquisitions of entities or<br>operations (including restructuring) | -      | -          | -   | -                    | -            |
| Net revaluation increment/decrement                                      | -      | -          | -   | -                    | -            |
| Reclassifications  | -      | -          | -   | -                    | -            |
| Depreciation/amortisation expense  | -      | 132        | 268   | 505                  | 905          |
| Recoverable amount write-downs   | -      | -          | -   | -                    | -            |
| Other movements  | -      | -          | -   | -                    | -            |
| Disposals:   |        |            |   |                      |              |
| from disposal of entities or<br>operations (including restructuring)     | -      | -          | -   | -                    | -            |
| other disposals  | -      | -          | -   | -                    | -            |
| <b>As at 30 June 2008</b>  |        |            |   |                      |              |
| Gross book value   | -      | 545        | 1,180   | 2,578                | 4,303        |
| Accumulated depreciation   | -      | 410        | 699   | 794                  | 1,903        |
| <b>Estimated closing net book value</b>                                  | -      | <b>135</b> | <b>481</b>  | <b>1,784</b>         | <b>2,400</b> |

**Table 5.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>         |  |   |  |  |  |
| <b>Taxation</b>  |  |   |  |  |  |
| Income tax   | -  | -                                       | -  | -  | -  |
| Indirect tax   | -  | -                                       | -  | -  | -  |
| Other taxes, fees and fines                                | -  | -                                       | -  | -  | -  |
| <b>Total taxation</b>                                      | -  | -                                       | -  | -  | -  |
| <b>Non-taxation (revenues from Government)</b>             |  |   |  |  |  |
| Goods and services   | -  | -                                       | -  | -  | -  |
| Interest   | -  | -                                       | -  | -  | -  |
| Dividends  | -  | -                                       | -  | -  | -  |
| Net foreign exchange gains                                 | -  | -                                       | -  | -  | -  |
| Revenues from sale of assets                               | -  | -                                       | -  | -  | -  |
| Other sources of non tax revenue - related entities        | 393,548                                  | 423,815                                 | 449,244                                  | 476,197                                  | 504,770                                  |
| Other sources of non tax revenue - external entities       | 231,132                                  | 248,907                                 | 263,842                                  | 279,674                                  | 296,453                                  |
| Rents  | -  | -                                       | -  | -  | -  |
| Royalties  | -  | -                                       | -  | -  | -  |
| Correction of fundamental error                            | -  | -                                       | -  | -  | -  |
| <b>Total non-taxation</b>                                  | 624,680                                  | 672,722                                 | 713,086                                  | 755,871                                  | 801,223                                  |
| <b>Total revenues administered on behalf of Government</b> | 624,680                                  | 672,722                                 | 713,086                                  | 755,871                                  | 801,223                                  |
| <b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>       |  |   |  |  |  |
| Grants   | 325,689                                  | 368,108                                 | 390,195                                  | 413,607                                  | 438,423                                  |
| Subsidies  | -  | -                                       | -  | -  | -  |
| Personal benefits  | -  | -                                       | -  | -  | -  |
| Employees  | -  | -                                       | -  | -  | -  |
| Suppliers  | 298,991                                  | 304,614                                 | 322,891                                  | 342,264                                  | 362,800                                  |
| Depreciation and amortisation                              | -  | -                                       | -  | -  | -  |
| Write down and impairment of assets                        | -  | -                                       | -  | -  | -  |
| Value of assets sold                                       | -  | -                                       | -  | -  | -  |
| Net foreign exchange losses                                | -  | -                                       | -  | -  | -  |
| Interest   | -  | -                                       | -  | -  | -  |
| Correction of fundamental error                            | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| Extraordinary items  | -  | -                                       | -  | -  | -  |
| <b>Total expenses administered on behalf of Government</b> | 624,680                                  | 672,722                                 | 713,086                                  | 755,871                                  | 801,223                                  |

**Table 5.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)**

|   | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|---|--|---|--|--|--|
| <b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>            |  |   |  |  |  |
| <b>Financial assets</b>                                       |  |   |  |  |  |
| Cash  | -  | -                                       | -  | -  | -  |
| Receivables   | 127,916                                  | 146,240                                 | 159,121                                  | 172,296                                  | 185,782                                  |
| Investments (s.39 FMA Act)                                    | -  | -                                       | -  | -  | -  |
| Accrued revenues  | -  | -                                       | -  | -  | -  |
| Other financial assets  | -  | -                                       | -  | -  | -  |
| <b>Total financial assets</b>                                 | <b>127,916</b>                           | <b>146,240</b>                          | <b>159,121</b>                           | <b>172,296</b>                           | <b>185,782</b>                           |
| <b>Non-financial assets</b>                                   |  |   |  |  |  |
| Land and buildings  | -  | -                                       | -  | -  | -  |
| Infrastructure, plant and equipment                           | -  | -                                       | -  | -  | -  |
| Investment properties   | -  | -                                       | -  | -  | -  |
| Inventories   | 49,066                                   | 49,066                                  | 49,066                                   | 49,066                                   | 49,066                                   |
| Intangibles   | -  | -                                       | -  | -  | -  |
| Other non-financial assets                                    | -  | -                                       | -  | -  | -  |
| <b>Total non-financial assets</b>                             | <b>49,066</b>                            | <b>49,066</b>                           | <b>49,066</b>                            | <b>49,066</b>                            | <b>49,066</b>                            |
| <b>Total assets administered on behalf of Government</b>      | <b>176,982</b>                           | <b>195,306</b>                          | <b>208,187</b>                           | <b>221,362</b>                           | <b>234,848</b>                           |
| <b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>       |  |   |  |  |  |
| <b>Interest bearing liabilities</b>                           |  |   |  |  |  |
| Australian Government securities                              | -  | -                                       | -  | -  | -  |
| Loans   | -  | -                                       | -  | -  | -  |
| Leases  | -  | -                                       | -  | -  | -  |
| Overdrafts  | -  | -                                       | -  | -  | -  |
| Other   | -  | -                                       | -  | -  | -  |
| <b>Total interest bearing liabilities</b>                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Provisions</b>   |  |   |  |  |  |
| Employees   | -  | -                                       | -  | -  | -  |
| Taxation refunds provided                                     | -  | -                                       | -  | -  | -  |
| Other provisions  | 41,717                                   | 52,042                                  | 60,037                                   | 68,032                                   | 76,027                                   |
| <b>Total provisions</b>                                       | <b>41,717</b>                            | <b>52,042</b>                           | <b>60,037</b>                            | <b>68,032</b>                            | <b>76,027</b>                            |
| <b>Payables</b>   |  |   |  |  |  |
| Suppliers   | 24,916                                   | 25,384                                  | 26,908                                   | 28,522                                   | 30,233                                   |
| Grants and subsidies  | -  | -                                       | -  | -  | -  |
| Personal benefits payable                                     | -  | -                                       | -  | -  | -  |
| Taxation refunds due  | -  | -                                       | -  | -  | -  |
| Other payables  | 55,259                                   | 62,790                                  | 66,152                                   | 69,718                                   | 73,498                                   |
| <b>Total payables</b>   | <b>80,175</b>                            | <b>88,174</b>                           | <b>93,060</b>                            | <b>98,240</b>                            | <b>103,731</b>                           |
| <b>Total liabilities administered on behalf of Government</b> | <b>121,892</b>                           | <b>140,216</b>                          | <b>153,097</b>                           | <b>166,272</b>                           | <b>179,758</b>                           |



**Table 5.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>  |  |   |  |  |  |
| <b>Cash received</b>   |  |   |  |  |  |
| Income tax   | -  | -                                       | -  | -  | -  |
| Indirect tax   | -  | -                                       | -  | -  | -  |
| Other taxes, fees and fines  | -  | -                                       | -  | -  | -  |
| GST Input Credit Receipts  | 72,133                                   | 66,630                                  | 70,665                                   | 74,874                                   | 79,366                                   |
| Sales of goods   | -  | -                                       | -  | -  | -  |
| Rendering of services  | -  | -                                       | -  | -  | -  |
| Interest   | -  | -                                       | -  | -  | -  |
| Dividends  | -  | -                                       | -  | -  | -  |
| Other  | 230,639                                  | 253,448                                 | 268,145                                  | 284,050                                  | 300,910                                  |
| <b>Total cash received</b>   | <b>302,772</b>                           | <b>320,078</b>                          | <b>338,810</b>                           | <b>358,924</b>                           | <b>380,276</b>                           |
| <b>Cash used</b>   |  |   |  |  |  |
| Borrowing costs  | -  | -                                       | -  | -  | -  |
| Employees  | -  | -                                       | -  | -  | -  |
| GST Payments to Suppliers  | 67,338                                   | 67,039                                  | 70,987                                   | 75,231                                   | 79,743                                   |
| Grant payments   | 325,689                                  | 368,108                                 | 390,195                                  | 413,607                                  | 438,424                                  |
| Interest paid  | -  | -                                       | -  | -  | -  |
| Subsidies paid   | -  | -                                       | -  | -  | -  |
| Personal benefits  | -  | -                                       | -  | -  | -  |
| Suppliers  | 329,514                                  | 305,895                                 | 321,367                                  | 340,649                                  | 361,088                                  |
| Other  | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>   | <b>722,541</b>                           | <b>741,042</b>                          | <b>782,549</b>                           | <b>829,487</b>                           | <b>879,255</b>                           |
| <b>Net cash from/(used by)<br/>operating activities</b>                    | <b>-419,769</b>                          | <b>-420,964</b>                         | <b>-443,739</b>                          | <b>-470,563</b>                          | <b>-498,979</b>                          |
| <b>INVESTING ACTIVITIES</b>  |  |   |  |  |  |
| <b>Cash received</b>   |  |   |  |  |  |
| Proceeds from sales of<br>property, plant and equipment<br>and intangibles | -  | -                                       | -  | -  | -  |
| Proceeds from sales of<br>equity instruments                               | -  | -                                       | -  | -  | -  |
| Proceeds from sales of investments   | -  | -                                       | -  | -  | -  |
| Repayments of advances   | -  | -                                       | -  | -  | -  |
| Cash from Official Public Account  | -  | -                                       | -  | -  | -  |
| Transfers from other entities  | -  | -                                       | -  | -  | -  |
| Investments (s.39 FMA Act,<br>s.18 CAC Act, s.19 CAC Act)                  | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| <b>Total cash received</b>   | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

**Table 5.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June) (cont)**

|  | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|--|--|---|--|--|--|
| <b>Cash used</b>   |  |   |  |  |  |
| Purchase of property, plant<br>and equipment and intangibles                     | -  | -                                       | -  | -  | -  |
| Purchase of equity instruments   | -  | -                                       | -  | -  | -  |
| Cash to Official Public Account  | -  | -                                       | -  | -  | -  |
| Transfers to other entities  | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>   | -  | -                                       | -  | -  | -  |
| <b>Net cash from/(used by)<br/>investing activities</b>                          | -  | -                                       | -  | -  | -  |
| <b>FINANCING ACTIVITIES</b>  |  |   |  |  |  |
| <b>Cash received</b>   |  |   |  |  |  |
| Proceeds from borrowing  | -  | -                                       | -  | -  | -  |
| GST Appropriations   | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| <b>Total cash received</b>   | -  | -                                       | -  | -  | -  |
| <b>Cash used</b>   |  |   |  |  |  |
| Net repayment of borrowings  | -  | -                                       | -  | -  | -  |
| Dividends paid   | -  | -                                       | -  | -  | -  |
| Return of GST appropriations to the<br>Official Public Account                   | -  | -                                       | -  | -  | -  |
| Other  | -  | -                                       | -  | -  | -  |
| <b>Total cash used</b>   | -  | -                                       | -  | -  | -  |
| <b>Net cash from/(used by)<br/>financing activities</b>                          | -  | -                                       | -  | -  | -  |
| <b>Net increase or (decrease) in<br/>cash held</b>                               | (419,769)                                | (420,964)                               | (443,739)                                | (470,563)                                | (498,979)                                |
| Cash at beginning of reporting period  |  |   | -  | -  | -  |
| Cash from Official Public Account for  |  |   |  |  |  |
| Appropriations   | 5,933                                    | 7,606                                   | -  | -  | -  |
| Special accounts   | 413,836                                  | 431,273                                 | 456,299                                  | 483,381                                  | 512,087                                  |
| Capital appropriations   | -  | -                                       | -  | -  | -  |
| Transfers from other entities<br>(Finance - Whole of Government)                 | -  | -                                       | -  | -  | -  |
| Cash to Official Public Account for  |  |   |  |  |  |
| Appropriations   | -  | -                                       | -  | -  | -  |
| Special accounts   | -  | 17,915                                  | 12,560                                   | 12,818                                   | 13,108                                   |
| Transfers from other entities<br>(Finance - Whole of Government)                 | -  | -                                       | -  | -  | -  |
| Effect of exchange rate<br>movements on cash at<br>beginning of reporting period | -  | -                                       | -  | -  | -  |
| <b>Cash at end of reporting period</b>   | -  | -                                       | -  | -  | -  |

**Table 5.10: Schedule of Administered Capital Budget**

|   | Estimated<br>actual<br>2006-07<br>\$'000 | Budget<br>estimate<br>2007-08<br>\$'000 | Forward<br>estimate<br>2008-09<br>\$'000 | Forward<br>estimate<br>2009-10<br>\$'000 | Forward<br>estimate<br>2010-11<br>\$'000 |
|---|--|---|--|--|--|
| <b>CAPITAL APPROPRIATIONS</b>               |  |   |  |  |  |
| Administered capital                        | -  | -                                       | -  | -  | -  |
| Special appropriations                      | -  | -                                       | -  | -  | -  |
| <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 | -  | -                                       | -  | -  | -  |

**Table 5.11: Schedule of Administered Property, Plant, Equipment and Intangibles – Summary of Movement (Budget Year 2007-08)**

|  | Land   | Buildings | Other<br>infrastructure<br>plant and<br>equipment | Computer<br>software | Total  |
|--|--------|-----------|---|----------------------|--------|
|  | \$'000 | \$'000    | \$'000  | \$'000               | \$'000 |
| <b>As at 1 July 2007</b>   |        |           |   |                      |        |
| Gross book value   | -      | -         | -   | -                    | -      |
| Accumulated depreciation   | -      | -         | -   | -                    | -      |
| <b>Opening net book value</b>  | -      | -         | -   | -                    | -      |
| Additions:   |        |           |   |                      |        |
| by purchase  | -      | -         | -   | -                    | -      |
| by finance lease   | -      | -         | -   | -                    | -      |
| from acquisitions of entities or<br>operations (including restructuring) | -      | -         | -   | -                    | -      |
| Net revaluation increment/decrement                                      | -      | -         | -   | -                    | -      |
| Reclassifications  | -      | -         | -   | -                    | -      |
| Depreciation/amortisation expense  | -      | -         | -   | -                    | -      |
| Recoverable amount write-downs   | -      | -         | -   | -                    | -      |
| Other movements  | -      | -         | -   | -                    | -      |
| Disposals:   |        |           |   |                      |        |
| from disposal of entities or<br>operations (including restructuring)     | -      | -         | -   | -                    | -      |
| other disposals  | -      | -         | -   | -                    | -      |
| <b>As at 30 June 2008</b>  |        |           |   |                      |        |
| Gross book value   | -      | -         | -   | -                    | -      |
| Accumulated depreciation   | -      | -         | -   | -                    | -      |
| <b>Closing net book value</b>  | -      | -         | -   | -                    | -      |

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

The budgeted financial statements for NBA 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 NBA by identifying full accrual expenses and revenues. This highlights whether the NBA is operating at a sustainable level.

#### **Budgeted Departmental Balance Sheet (as at 30 June)**

The statement shows the financial position of the NBA. It enables decision-makers to track the management of the NBA'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 2007-08)**

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 2007-08)**

This table shows budgeted acquisitions and disposals of NBA's non financial assets during the Budget year.

#### **Schedule of Administered Activity**

#### **Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

The schedule identifies the NBA's main revenues and expenses administered by the NBA on behalf of the Government.

**Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)**

The schedule shows the NBA's assets and liabilities administered by the NBA on behalf of the Government.

**Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

The schedule shows the NBA's cash flows administered on behalf of the Government.

**Schedule of Administered Capital Budget**

This schedule shows details of the NBA's planned administered capital expenditure.

**Schedule of Administered Property, Plant, Equipment and Intangibles – Summary of Movement (Budget Year 2007-08)**

This note discloses details of the NBA's movements in administered non-financial assets.