

**Australian Institute of  
Aboriginal and Torres Strait  
Islander Studies**



# AUSTRALIAN INSTITUTE OF ABORIGINAL AND TORRES STRAIT ISLANDER STUDIES

## Section 1: Overview, appropriations and budget measures summary

### OVERVIEW

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is an independent statutory authority created by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989* (the Act). It is governed by its own Council, which has a majority of Aboriginal and Torres Strait Islander members. The role of the AIATSIS is as stated in section 5 of the Act:

- to undertake and promote Aboriginal and Torres Strait Islander studies;
- to publish the results of Aboriginal and Torres Strait Islander studies and to assist in the publication of the results of such studies;
- to conduct research in fields relevant to Aboriginal and Torres Strait Islander studies and encourage other persons or bodies to conduct such research;
- to assist in training persons, particularly Aboriginal persons and Torres Strait Islanders, as research workers in fields relevant to Aboriginal and Torres Strait Islander studies;
- to establish and maintain a cultural resource collection consisting of materials relating to Aboriginal and Torres Strait Islander studies;
- to encourage understanding, in the general community, of Aboriginal and Torres Strait Islander societies; and
- such other functions as are conferred on the Institute by the Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989.

### APPROPRIATIONS AND RESOURCING

The total appropriation for the Institute in the 2003-04 Budget is \$7.557 million.

Part C: AIATSIS Budget Statements

Australian Institute of Aboriginal and Torres Strait Islander Studies — appropriations 2003-04

**Table 1.1: Appropriations and other revenue (\$'000)**

Outcome	Departmental (price of outputs) ('\$000)					Administered (\$'000)			Total appropriations (\$'000)	
	Revenue from Government (appropriations)		Revenue from other sources <sup>(4)</sup>	Price of outputs <sup>(3)</sup>	Annual appropriations (\$'000)	Special appropriations <sup>(5)</sup>	Total administered appropriations			
	Bill No. 1	Special approps <sup>(5)</sup>	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs) <sup>(2)</sup>			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
			(C1) <sup>(1)</sup>		(E1) <sup>(1)</sup>				(I1) <sup>(1)</sup>	
<b>Outcome 1</b> - Promotion of knowledge and understanding of Australian Indigenous cultures past and present	7,557	-	7,557	1,084	8,641	-	-	-	-	7,557
<b>Total</b>	<b>7,557</b>	<b>-</b>	<b>7,557</b>	<b>1,084</b>	<b>8,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(K2)<sup>(1)</sup></b>	<b>7,557</b>
			(K1) <sup>(1)</sup>			Departmental capital (equity injections and loans)			(K3) <sup>(1)</sup>	-
								Administered capital	(K4) <sup>(1)</sup>	-
								Total appropriations		7,557

1. Cells C1, E1 and I1 refer to information provided in Total Resources for Outcome tables. Amounts K1, K2 to Budgeted Statement of Financial Performance, and amounts K3, K4 to Capital Budget Statements.
  2. Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPP's), new agency Outcomes (NAO's), administered capital and departmental capital via departmental injections and loans.
  3. Refer to Budgeted Statement of Financial Performance for application of agency revenue.
  4. Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies such as the Australian Bureau of Statistics (ABS) or the Australian Broadcasting Corporation (ABC)). Non-appropriated departmental and administered revenues are details in Table 1.3.
  5. Estimated expenses from individual Special Appropriations are shown in Table 1.4.
- Note: Percentage figures indicate the percentage contribution of revenue from government (departmental appropriations) to the Total Price of Outputs, by outcome.

## MEASURES — DEPARTMENT SUMMARY

AIATSIS has no measures in the 2003-04 Budget.

## RECEIPTS FROM INDEPENDENT SOURCES

**Table 1.3: Receipts from independent sources**

	Estimated revenue 2002-03 \$'000	Estimated revenue 2003-04 \$'000
Goods and services	1,798	864
Interest from investments	261	220
<b>Total estimated revenue</b>	<b>2,059</b>	<b>1,084</b>

Note: The main source of Goods and Services revenue is grants for specific projects and the sale of publications. In 2002-03 the main projects were Native Title research, Family History and Endangered Languages. The only confirmed project for 2003-04 at the date estimates were finalised is Native Title research.

## NON-APPROPRIATION DEPARTMENTAL AND ADMINISTERED REVENUE

**Table 1.6: Non-appropriation departmental and administered revenue**

	Revised Estimate 2002-03 \$'000	Budget Estimate 2003-04 \$'000
Sales of goods and services	1,798	864
Interest and Revenue	261	220
Other departmental revenue	-	-
<b>Total Revenue</b>	<b>2,059</b>	<b>1,084</b>

## Section 2: Outcomes and outputs information

### **OUTCOMES AND OUTPUT GROUPS**

AIATSIS works to achieving one outcome approved by Government which is *the promotion of knowledge and understanding of Australian Indigenous cultures, past and present*. The following section provides a departmental overview, and then each outcome is discussed in turn. The map on the following page shows the relationship between the outcome and outputs.

### **Output cost attribution**

Direct costs, together with overheads incurred to deliver a specific output, are attributed directly to the relevant outputs. Indirect costs are attributed on the basis of average staff numbers engaged to deliver each output.

**Map 2: Outcomes and output groups**



## CHANGES TO OUTCOMES AND OUTPUTS

AIATSIS has changed from four outputs to three from 2003-04. The previous output for "Grants" has been moved into the "Research" output to better reflect the range of activities undertaken by the Research output. There has been no change to the outcome structure. For detailed changes see Chart 1.

**Chart 1: Changes to Outputs**

2002-03 Outputs	2003-04 Revised Outputs
Output 1 - Directed Research	Output 1 - Research
Output 2 - Grants	(Absorbed into Research)
Output 3 - Publications, Products, Archive	Output 2 - Dissemination of Information
Output 4 - Collections	Output 3 - Collection Development and Management

## OUTCOME 1 — THE PROMOTION OF KNOWLEDGE AND UNDERSTANDING OF AUSTRALIAN INDIGENOUS CULTURES PAST AND PRESENT

AIATSIS has only one outcome which is the *promotion of knowledge and understanding of Australian Indigenous cultures past and present*.

### Measures affecting Outcome 1

There are no measures affecting outcome 1.

## OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2003-04 Budget appropriations translate to total resourcing for outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 2.1.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2002-03 \$'000	Budget estimate 2003-04 \$'000	
<b>Administered appropriations</b>	-	-	(I1)
<b>Departmental appropriations</b>			
Output 1.1- Research	2,519	2,720	
Output 1.2 - Dissemination of Information	640	634	
Output 1.3 - Collection Development and Management	4,443	4,203	
<b>Total revenue from government (appropriations)</b>			
<b>Contributing to price of departmental outputs</b>	<b>7,602</b>	<b>7,557</b>	(C1)
<b>Revenue from other sources</b>			
Output 1.1- Research	1,128	535	
Output 1.2 - Dissemination of Information	407	298	
Output 1.3 - Collection Development and Management	1,161	251	
<b>Total revenue from other sources</b>	<b>2,696</b>	<b>1,084</b>	
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	<b>10,298</b>	<b>8,641</b>	(E1)
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>10,298</b>	<b>8,641</b>	
	2002-03	2003-04	
<b>Average staffing level (number)</b>	90	80	

## **OUTCOME 1 — CONTRIBUTION OF OUTPUTS**

### **Output Group 1.1 Research**

AIATSIS conducts research in fields relevant to Aboriginal and Torres Strait Islander Studies and encourages other persons or bodies to do the same. It does this by employing Research Fellows and Visiting Research Fellows, and by offering research grants.

The grants program provides opportunities for external organisations or academics to undertake research in areas such as social anthropology, archaeology, arts, education, law, politics, public policy, health, family and community history, and linguistics.

### **Output Group 1.2 Dissemination of Information**

Aboriginal Studies Press is the publishing arm of AIATSIS. It publishes academic works, the results of research into Indigenous issues, books for children, personal histories, native title issues and a number of series including dictionaries, reports and language materials.

Products of the Aboriginal Studies Press include CD Roms, videos and audio tapes.

### **Output Group 1.3 Collection Development and Management**

AIATSIS's collections include both printed and audiovisual material (film, video, recorded sound, photographs), artwork and artefacts.

The Audiovisual Archives maintain, develop and document the Institute's photographic, audio and visual archives to international standards.

The Library collects materials relating to Australian Indigenous studies in print format including published and unpublished materials. Documentation of materials is in accordance with standard bibliographic practices and with Indigenous cultural practices.

Access to collection material is provided in a culturally appropriate manner and in accordance with any access conditions agreed with depositors. Materials are stored in climate controlled vaults, including acclimatisation and isolation rooms, in the AIATSIS building.

## PERFORMANCE INFORMATION FOR OUTCOME 1

**Table 2.2.1: Performance information for Outcome 1**

<b>EFFECTIVENESS - OVERALL ACHIEVEMENTS OF THE OUTCOME</b>	
Level and degree of knowledge and understanding of Indigenous cultures past and present.	
<b>PERFORMANCE INFORMATION FOR DEPARTMENTAL OUTPUT</b>	
<b>Outcome 1 - Promotion of knowledge and understanding of Australian Indigenous cultures, past and present</b>	
Output 1.1 - Research	<p>Quantity: Number of research projects undertaken.</p> <p>Quality: Clients' satisfaction with research. Range of research disciplines covered.</p>
Output 1.2 - Dissemination of information	<p>Quantity: Number of publications released. Number of publications sold or otherwise accessed.</p> <p>Quality: Clients' satisfaction with products, publications and services.</p>
Output 1.3 - Collection development and management	<p>Quantity: Number of people accessing, or benefiting from collection materials. Number of items preserved/conserved. Number of items accessed. Number of items digitised.</p> <p>Quality: Clients' satisfaction with acquisitions and services.</p>

## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

#### Departmental financial statements

##### **Budgeted Departmental Statement of Financial Performance.**

Revenue from Government is expected to fall in 2003-04 due to termination of the Capital Use Charge (CUC), and the termination of funding for a pilot digitisation program. Revenue from the provision of services in 2002-03 primarily relates to service agreements with ATSIC for Native Title research, and Family History and Language Heritage activities; for estimates purposes, only the Native Title project is assumed to continue into 2003-04, with the other projects still to be negotiated with ATSIC.

Expenditure has been forecast to reduce in line with revenue projections from ATSIC.

The prospective operating loss for 2002-03 after allowing for the CUC relates to the expensing of revenues recognised in previous years but not expensed in those years.

##### **Budgeted Departmental Statement of Financial Position.**

The forecast reduction in cash holdings is primarily due to termination of the CUC. No other significant changes are expected during the period covered by the estimates.

##### **Budgeted Departmental Statement of Cash Flows.**

Other than the effects of the variations described above, there are no significant changes to cash flow forecasts.

##### **Departmental Capital Budget Statement and the Departmental Non Financial Assets — Summary of Movement.**

These reflect the routine replacement of office equipment.

## **BUDGETED FINANCIAL STATEMENTS**

The following budgeted financial statements for AIATSIS are presented in this section:

- Budgeted Departmental Statement of Financial Performance;
- Budgeted Departmental Statement of Financial Position;
- Budgeted Departmental Statement of Cash Flows;
- Departmental Capital Budget Statement; and
- Departmental Non Financial Assets – Summary of Movement.

**Table 3.1: Budgeted Departmental Statement of Financial Performance**  
for the period ended 30 June

	Estimated actual 2002-03 \$'000	Budget estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenues from government <sup>(K1)</sup>	9,788	7,557	7,672	7,790	7,906
Goods and services	1,798	864	864	385	385
Interest	261	220	220	250	290
<b>Revenues from ordinary activities</b>	<b>11,847</b>	<b>8,641</b>	<b>8,756</b>	<b>8,425</b>	<b>8,581</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	5,713	4,916	4,922	4,650	4,650
Suppliers	3,047	2,062	2,165	2,107	2,263
Grants	700	700	700	700	700
Depreciation and amortisation	839	963	968	968	968
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>10,298</b>	<b>8,641</b>	<b>8,756</b>	<b>8,425</b>	<b>8,581</b>
<b>Operating surplus or deficit from ordinary activities</b>	<b>1,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gain or loss on extraordinary items	-	-	-	-	-
<b>Net surplus or deficit</b>	<b>1,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Outside equity interests in net surplus or deficit	-	-	-	-	-
<b>Net surplus or deficit attributable to the Commonwealth</b>	<b>1,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net credit (debit) to asset revaluation reserve	-	-	-	-	-
<b>Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity</b>	<b>1,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(K1) links to Table 1.1

**Table 3.2: Budgeted Departmental Statement of Financial Position**  
as at 30 June

	Estimated actual 2002-03 \$'000	Budget estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	5,841	4,194	4,803	5,394	6,002
Receivables	80	80	80	80	80
<b>Total financial assets</b>	<b>5,921</b>	<b>4,274</b>	<b>4,883</b>	<b>5,474</b>	<b>6,082</b>
<b>Non-financial assets</b>					
Land and buildings	9,075	8,935	8,795	8,655	8,515
Infrastructure, plant and equipment	8,316	8,029	7,618	7,223	6,811
Inventories	300	300	300	300	300
Intangibles	28	22	15	9	2
Other	56	-	-	-	-
<b>Total non-financial assets</b>	<b>17,775</b>	<b>17,286</b>	<b>16,727</b>	<b>16,186</b>	<b>15,628</b>
<b>Total assets</b>	<b>23,695</b>	<b>21,560</b>	<b>21,610</b>	<b>21,660</b>	<b>21,710</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	1,200	1,250	1,300	1,350	1,400
<b>Payables</b>					
Suppliers	200	200	200	200	200
Grants	50	50	50	50	50
Other	2,486	300	300	300	300
<b>Total Provisions and Payables</b>	<b>3,936</b>	<b>1,800</b>	<b>1,850</b>	<b>1,900</b>	<b>1,950</b>
<b>Total liabilities</b>	<b>3,936</b>	<b>1,800</b>	<b>1,850</b>	<b>1,900</b>	<b>1,950</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Reserves	1,155	1,155	1,155	1,155	1,155
Retained surpluses or accumulated deficits	18,605	18,605	18,605	18,605	18,605
<b>Total parent entity interest</b>	<b>19,759</b>	<b>19,760</b>	<b>19,760</b>	<b>19,760</b>	<b>19,760</b>
<b>Total equity</b>	<b>19,759</b>	<b>19,760</b>	<b>19,760</b>	<b>19,760</b>	<b>19,760</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>6,221</b>	<b>4,574</b>	<b>5,183</b>	<b>5,774</b>	<b>6,382</b>
<b>Non-current assets</b>	<b>17,475</b>	<b>16,986</b>	<b>16,427</b>	<b>15,886</b>	<b>15,328</b>
<b>Current liabilities</b>	<b>2,856</b>	<b>675</b>	<b>680</b>	<b>685</b>	<b>690</b>
<b>Non-current liabilities</b>	<b>1,080</b>	<b>1,125</b>	<b>1,170</b>	<b>1,215</b>	<b>1,260</b>

**Table 3.3: Budgeted Departmental Statement of Cash Flows**  
for the period ended 30 June

	Estimated actual 2002-03 \$'000	Budget estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and Services	1,920	864	864	385	385
Appropriations	9,788	7,557	7,672	7,790	7,906
Interest	261	220	220	250	290
<b>Total cash received</b>	<b>11,969</b>	<b>8,641</b>	<b>8,756</b>	<b>8,425</b>	<b>8,581</b>
<b>Cash used</b>					
Employees	5,679	4,865	4,872	4,600	4,600
Suppliers	3,115	2,006	2,165	2,107	2,263
Grants	700	700	700	700	700
<b>Total cash used</b>	<b>9,495</b>	<b>7,571</b>	<b>7,737</b>	<b>7,407</b>	<b>7,563</b>
<b>Net cash from/ (used by) operating activities</b>	<b>2,475</b>	<b>1,070</b>	<b>1,018</b>	<b>1,018</b>	<b>1,018</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	55	60	60	60	70
<b>Total cash received</b>	<b>55</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>70</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	576	590	470	487	480
<b>Total cash used</b>	<b>576</b>	<b>590</b>	<b>470</b>	<b>487</b>	<b>480</b>
<b>Net cash from/ (used by) investing activities</b>	<b>(521)</b>	<b>(530)</b>	<b>(410)</b>	<b>(427)</b>	<b>(410)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Capital use charge paid	1868	2186	-	-	-
<b>Total cash used</b>	<b>1868</b>	<b>2186</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/ (used by) financing activities</b>	<b>(1,868)</b>	<b>(2,186)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>85</b>	<b>(1,646)</b>	<b>608</b>	<b>591</b>	<b>608</b>
Cash at the beginning of the reporting period	5,755	5,841	4,194	4,802	5,394
<b>Cash at the end of the reporting period</b>	<b>5,841</b>	<b>4,194</b>	<b>4,802</b>	<b>5,394</b>	<b>6,002</b>

**Table 3.4: Departmental Capital Budget Statement**

	Estimated actual 2002-03 \$'000	Budget estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections <sup>(K3)</sup>	-	-	-	-	-
Total loans <sup>(K3)</sup>	-	-	-	-	-
<b>Represented by</b>					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	576	590	470	487	480

(K3) links to Table 1.1

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**Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget year 2003-04)**

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	-	9,075	-	8,316	-	28	-	17,419
Additions	-	-	-	590	-	-	-	590
Disposals	-	-	-	60	-	-	-	60
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	140	-	817	-	6	-	963
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	8,935	-	8,029	-	22	-	16,986
<b>Total additions</b>								
Self funded	-	-	-	590	-	-	-	590
Appropriations	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	590	-	-	-	590

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Departmental Financial Statements and Notes Administered Items**

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

Departmental items are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees, fines and excises.

### **Appropriations in the accrual budgeting framework**

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are provided for:

- departmental price of outputs appropriations: representing the Government's purchase of outputs from agencies;
- departmental capital appropriations: for investments by the Government for either additional equity or loans in agencies;
- administered expense appropriations: for the estimated administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- administered capital appropriations: for increases in administered equity through funding non-expense Administered payments.

Special appropriations fund the majority of payments from the Consolidated Revenue Fund (especially those that are entitlement driven or involve transfers to State governments).

### **Capital Use Charge**

The Government has agreed to discontinue the Capital Use Charge from 1 July 2003.

### **Asset valuation**

From 1 July 2002 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure Property, Plant and Equipment. The shift from the deprival method of valuation to fair value should occur gradually over a three-year period. Fair value essentially reflects the current market value of an asset.  
Section 4: Purchaser/Provider and Cost Recovery arrangements

### **PURCHASER/PROVIDER ARRANGEMENTS**

AIATSIS has no purchaser/provider arrangements.

### **COST RECOVERY ARRANGEMENTS**

AIATSIS has no cost recovery arrangements.