

**AUSTRALIAN INSTITUTE OF  
ABORIGINAL AND TORRES STRAIT  
ISLANDER STUDIES**



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# AUSTRALIAN INSTITUTE OF ABORIGINAL AND TORRES STRAIT ISLANDER STUDIES

## Section 1: Overview, variations and measures

### AGENCY OVERVIEW

There have been no significant changes to AIATSIS's role/mission, outcomes and outputs structure and/or purchaser provider arrangements as a result of additional estimates.

### ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The total revised appropriations for AIATSIS in the 2003-04 Additional Estimates is \$7.6 million. This consists of:

- € \$7.6 million in departmental outputs appropriations (increase of \$0.1 million); and
- € \$3,000 in departmental equity injections (increase of \$3,000).

The total price of AIATSIS's departmental outputs for 2003-04 has increased from \$8.6 million to \$9.7 million. The \$1.1 million increase comprises:

- € supplementary funding to be received through Appropriation Bill No. 3 of \$0.1 million. The supplementation is to be received for:
  - the additional costs associated with the implementation of government measures announced since the 2003-04 Budget of \$0.06 million, and
  - supplementation for increases in the Comcover premium of \$0.02 million; and
- € the net increase of \$1.0 million to departmental revenue estimates not requiring supplementary funding through the 2003-04 Appropriation Bills.

## Measures

### Measures announced since the 2003-04 Budget

	2003-04 revised estimate \$'000	2004-05 forward estimate \$'000	2005-06 forward estimate \$'000	2006-07 forward estimate \$'000
<b>Departmental appropriations increase/(decrease)</b>				
<b>Outcome 1</b>				
<b>Bill 3</b>				
Budget estimates – enhanced quality and timeliness	59	59	61	61
<b>Bill 4</b>				
Budget estimates – enhanced quality and timeliness	3	-	-	-
<b>Measure increase/(decrease)</b>	<b>62</b>	<b>59</b>	<b>61</b>	<b>61</b>

### Other variations to appropriations

#### Other variations to appropriations since the 2003-04 Budget

	2003-04 revised estimate \$'000	2004-05 forward estimate \$'000	2005-06 forward estimate \$'000	2006-07 forward estimate \$'000
<b>Departmental appropriations increase/(decrease)</b>				
<b>Outcome 1</b>				
<b>Bill 3</b>				
Supplementation for increase to Comcover premium	23	-	-	-
<b>Total increase/(decrease)</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Other variations

### Other variations to estimates since the 2003-04 Budget

	2003-04 revised estimate \$'000	2004-05 forward estimate \$'000	2005-06 forward estimate \$'000	2006-07 forward estimate \$'000
<b>Departmental revenue from independent sources increase/(decrease)</b>				
<b>Outcome 1</b>				
Revision to estimates of revenue from independent sources	1,018	-	-	-
<b>Total increase/(decrease)</b>	<b>1,018</b>	-	-	-

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.1.1: Appropriation Bill (No. 3) 2003-04**

	2002-03 available <sup>1</sup> \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Promotion of knowledge and understanding of Australian Indigenous cultures past and present	9,788	7,557	7,639	82	-
<b>Total departmental</b>	<b>9,788</b>	<b>7,557</b>	<b>7,639</b>	<b>82</b>	<b>-</b>

**Table 1.1.2: Appropriation Bill (No. 4) 2003-04**

	2002-03 available <sup>1</sup> \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL NON-OPERATING</b>					
Equity injections	-	-	3	3	-
<b>Total departmental</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>

Note 1: 2002-03 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Departmental Items/Adjustments and Borrowings (DIAB) + Advance from the Finance Minister (AFM) - Savings - Rephasings - Other Reductions.

## MEASURES — AGENCY SUMMARY

**Table 1.2.1: Summary of expense measures since the 2003-04 Budget**

Measure	Outcome & Output	Appropriations 2003-04 (\$'000)		Appropriations 2004-05 (\$'000)		Appropriations 2005-06 (\$'000)		Appropriations 2006-07 (\$'000)	
		Admin expenses	Dept outputs	Admin expenses	Dept outputs	Admin expenses	Dept outputs	Admin expenses	Dept outputs
Budget estimates – enhanced quality and timeliness	1	-	59	-	59	-	61	-	61
			<b>Total</b>		<b>Total</b>		<b>Total</b>		<b>Total</b>
			59		59		61		61

**Table 1.2.2: Summary of capital measures since the 2003-04 Budget**

Measure	Outcome & Output	Appropriations 2003-04 (\$'000)		Appropriations 2004-05 (\$'000)		Appropriations 2005-06 (\$'000)		Appropriations 2006-07 (\$'000)	
		Admin capital	Dept capital	Admin capital	Dept capital	Admin capital	Dept capital	Admin capital	Dept capital
Budget estimates – enhanced quality and timeliness	1	-	3	-	-	-	-	-	-
			<b>Total</b>		<b>Total</b>		<b>Total</b>		<b>Total</b>
			3		-		-		-

## VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED APPROPRIATION RECEIPTS

**Table 1.3: Changes to net annotated appropriation receipts**

	Total approp <sup>1</sup> 2003-04 budget \$'000	Total approp <sup>1</sup> 2003-04 revised \$'000	Receipts from independent sources budget \$'000	Receipts from independent sources revised \$'000	Increase/ (decrease) \$'000
<b>Outcome 1</b>					
Promotion of knowledge and understanding of Australian Indigenous cultures past and present	7,557	7,638	1,084	2,102	1,018
<b>Equity injections</b>	-	3	-	-	-
<b>Total</b>	<b>7,557</b>	<b>7,641</b>	<b>1,084</b>	<b>2,102</b>	<b>1,018</b>

## ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

AIATSIS has no special appropriations. For this reason, table 1.4 is not presented.

## ESTIMATED SPECIAL ACCOUNT FLOWS

AIATSIS has no special accounts. For this reason, table 1.5 is not presented.

## REVENUE FROM INDEPENDENT SOURCES

**Table 1.6: Revenue from independent sources**

	2003-04 budget \$'000	2003-04 revised \$'000	Increase/ (decrease) \$'000
<b>DEPARTMENTAL REVENUE</b>			
<b>Outcome 1</b>			
Goods and services	864	1,881	1,017
Interest from investments	220	221	1
<b>Total non-appropriation departmental revenue</b>	<b>1,084</b>	<b>2,102</b>	<b>1,018</b>

The main change since Budget is the extension of grants from ATSI for the Family History Unit (\$0.3 million) and digitisation program (\$0.3 million), and a new grant for facilitation and mediation (\$0.2 million).

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## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average staffing level (ASL)**

	2003-04 budget	2003-04 revised	Increase/ (decrease)
<b>Outcome 1</b>			
Promotion of knowledge and understanding of Australian Indigenous cultures past and present	80	89	9
<b>Total</b>	<b>80</b>	<b>89</b>	<b>9</b>

Increases in estimated staffing levels for 2003-04 are due to ATSIS agreeing to continue funding the Family History Unit and the digitisation program in 2003-04. Agreement for this funding was reached after the Budget estimates were finalised.

## SUMMARY OF AGENCY SAVINGS

AIATSIS has no agency savings to report as a result of additional estimates.

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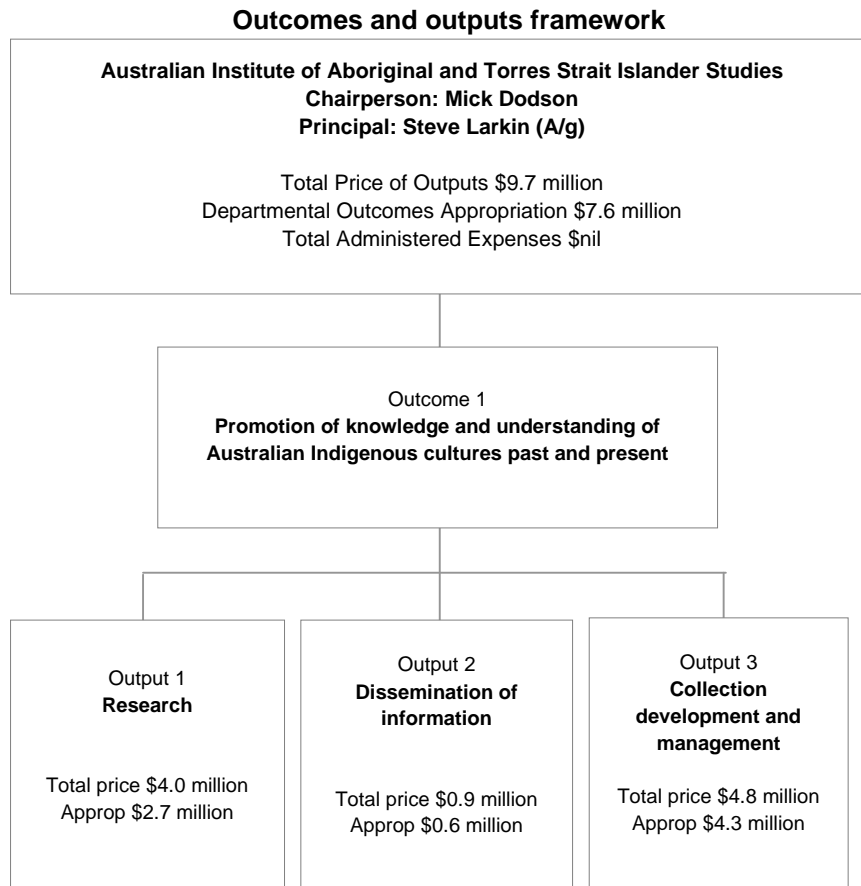
## Section 2: Revisions to outcomes and outputs

### OUTCOMES AND OUTPUT GROUPS

There have been no significant changes to the outcome and output structure as a result of additional estimates from that published in the 2003-04 PBS.

### OUTPUT COST ATTRIBUTION

There is no change to the methodology described in the 2003-04 PBS for allocating overheads and other expenses between outputs to determine full price.



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

### **Measures affecting Outcome 1**

#### *Budget estimates – enhanced quality and timeliness*

	2003-04	2004-05	2005-06	2006-07
Cross portfolio	6.1	1.4	0.8	0.2
<i>Related capital (\$m)</i>				
Cross portfolio	0.7	0.6	0.8	..

#### ***Explanation***

The Government will provide additional funding to agencies of \$88.5 million over five years (including \$0.1 million in 2007-08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4 million over four years.

In the 2003-04 Budget the Government made provision for \$78 million over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5 million over five years to fund agencies to implement the BEFR recommendations.

## Outcome 1 — Resourcing

**Table 2.1.1: Revised resources for Outcome 1**

	2002-03 available <sup>1</sup> \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
Output 1.1 - Research	3,620	2,720	2,739	19	-
Output 1.2 - Dissemination of Information	640	634	641	7	-
Output 1.3 - Collection Development and Management	3,970	4,203	4,259	56	-
<b>Total Output group 1</b>	<b>8,230</b>	<b>7,557</b>	<b>7,639</b>	<b>82</b>	<b>-</b>
<b>Total revenue from government (appropriations)</b>	<b>8,230</b>	<b>7,557</b>	<b>7,639</b>	<b>82</b>	<b>-</b>
<b>Contributing to price of departmental outputs</b>	<b>75.8%</b>	<b>87.5%</b>	<b>78.4%</b>	-	-
<b>Revenue from other sources</b>					
Output 1.1 - Research	1,580	535	1,240	705	-
Output 1.2 - Dissemination of Information	461	298	297	-1	-
Output 1.3 - Collection Development and Management	582	251	565	314	-
<b>Total revenue from other sources</b>	<b>2,623</b>	<b>1,084</b>	<b>2,102</b>	<b>1,018</b>	<b>-</b>
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	<b>10,853</b>	<b>8,641</b>	<b>9,741</b>	<b>1,100</b>	<b>-</b>
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>10,853</b>	<b>8,641</b>	<b>9,741</b>	<b>1,100</b>	<b>-</b>

Note 1: 2002-03 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + DIAB + AFM - Savings - Rephasings - Other Reductions.

### Revised performance information and level of achievement – 2003-04

There have been no significant changes to the performance information regarding the quality and quantity of outputs as a result of additional estimates from that published in the 2003-04 PBS. For this reason, table 2.2.1 is not presented. Changes to total price of outputs are described above (table 2.1.1).



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## Section 3: Budgeted financial statements

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

#### **Departmental financial statements**

##### **Budgeted departmental statement of financial performance**

The major variations between actuals for 2002-03 and revised estimates for 2003-04 in the Statement of Financial Performance are as follows:

##### **Total revenue**

In 2003-04, total revenue (price of outputs) is expected to increase by \$1.1 million from the 2003-04 Budget estimates due to the increase in revenues from government as a result of new measure funding and Comcover supplementation, together with new and extended grants from AT SIS.

##### **Total expenses**

A net increase of expenditure of \$1.1 million is anticipated due to the impact of new measures and AT SIS grants.

##### **Budgeted departmental statement of financial position**

Departmental asset and liability balances have been adjusted from Budget estimates for 2002-03 financial year final balances. In addition, contributed equity and non-financial assets have increased due to the impact of new measures.

##### **Budgeted departmental statement of cash flows**

Predicted departmental cash flows have been adjusted to reflect the cash impact of the above variations to the financial performance and position statement estimates.

**Table 3.1: Budgeted departmental statement of financial performance**  
for the year ended 30 June

	Actual 2002-03 \$'000	Revised budget 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
<b>REVENUES</b>					
<b>Revenues from ordinary activities</b>					
Revenues from government <sup>1</sup>	9,788	7,639	7,731	7,851	7,967
Goods and services	2,356	1,881	864	385	385
Interest	267	221	220	250	290
<b>Revenues from ordinary activities</b>	<b>12,411</b>	<b>9,741</b>	<b>8,815</b>	<b>8,486</b>	<b>8,642</b>
<b>EXPENSES</b>					
<b>Expenses from ordinary activities</b>					
Employees	5,939	5,578	4,963	4,691	4,691
Suppliers	3,094	2,489	2,184	2,127	2,283
Grants	861	737	700	700	700
Depreciation and amortisation	878	937	968	968	968
Other	81	-	-	-	-
<b>Expenses from ordinary activities</b>	<b>10,853</b>	<b>9,741</b>	<b>8,815</b>	<b>8,486</b>	<b>8,642</b>
<b>Net surplus or deficit</b>	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or deficit attributable to the Commonwealth</b>	<b>1,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note 1: Revenues from government includes revenue from appropriations and resources received free of charge

**Table 3.2: Budgeted departmental statement of financial position**  
as at 30 June

	Actual 2002-03 \$'000	Revised budget 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	6,367	3,927	4,475	5,067	5,675
Receivables	279	80	80	80	80
<b>Total financial assets</b>	<b>6,646</b>	<b>4,007</b>	<b>4,555</b>	<b>5,147</b>	<b>5,755</b>
<b>Non-financial assets</b>					
Land and buildings	9,075	9,109	8,969	8,829	8,689
Infrastructure, plant and equipment	9,884	9,618	8,262	8,863	8,445
Inventories	141	300	300	300	300
Intangibles	8	5	3	-	-
Other	129	-	-	-	-
<b>Total non-financial assets</b>	<b>19,237</b>	<b>19,032</b>	<b>17,534</b>	<b>17,992</b>	<b>17,434</b>
<b>Total assets</b>	<b>25,883</b>	<b>23,039</b>	<b>22,089</b>	<b>23,139</b>	<b>23,189</b>
<b>LIABILITIES</b>					
<b>Provisions and payables</b>					
Employees	1,474	1,250	1,300	1,350	1,400
Suppliers	138	200	200	200	200
Grants	488	50	50	50	50
Other	2,447	200	200	200	200
<b>Total provisions and payables</b>	<b>4,547</b>	<b>1,700</b>	<b>1,750</b>	<b>1,800</b>	<b>1,850</b>
<b>Total liabilities</b>	<b>4,547</b>	<b>1,700</b>	<b>1,750</b>	<b>1,800</b>	<b>1,850</b>
<b>EQUITY</b>					
<b>Parent equity interest</b>					
Reserves	2,717	2,717	2,717	2,717	2,717
Retained surpluses or accumulated deficits	18,619	18,622	18,622	18,622	18,622
<b>Total parent equity interest</b>	<b>21,336</b>	<b>21,339</b>	<b>21,339</b>	<b>21,339</b>	<b>21,339</b>
<b>Total equity</b>	<b>21,336</b>	<b>21,339</b>	<b>21,339</b>	<b>21,339</b>	<b>21,339</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>6,787</b>	<b>4,307</b>	<b>4,855</b>	<b>5,447</b>	<b>6,055</b>
<b>Non-current assets</b>	<b>19,096</b>	<b>18,732</b>	<b>17,234</b>	<b>17,692</b>	<b>17,134</b>
<b>Current liabilities</b>	<b>3,220</b>	<b>575</b>	<b>580</b>	<b>585</b>	<b>590</b>
<b>Non-current liabilities</b>	<b>1,327</b>	<b>1,125</b>	<b>1,170</b>	<b>1,215</b>	<b>1,260</b>

**Table 3.3: Departmental statement of cash flows**  
for the year ended 30 June

	Actual	Revised	Forward	Forward	Forward
	2002-03	budget	estimate	estimate	estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and services	2,860	2,080	864	385	385
Appropriations	9,788	7,639	7,731	7,851	7,967
Interest	224	221	220	250	290
<b>Total cash received</b>	<b>12,872</b>	<b>9,940</b>	<b>8,815</b>	<b>8,486</b>	<b>8,642</b>
<b>Cash used</b>					
Employees	5,630	5,801	4,913	4,641	4,641
Suppliers	3,307	2,966	2,184	2,127	2,283
Grants	894	737	700	700	700
<b>Total cash used</b>	<b>9,831</b>	<b>9,504</b>	<b>7,797</b>	<b>7,468</b>	<b>7,624</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,041</b>	<b>436</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	62	5	-	60	70
<b>Total cash received</b>	<b>62</b>	<b>5</b>	<b>-</b>	<b>60</b>	<b>70</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	629	704	470	487	480
<b>Total cash used</b>	<b>629</b>	<b>704</b>	<b>470</b>	<b>487</b>	<b>480</b>
<b>Net cash from/(used by) investing activities</b>	<b>(567)</b>	<b>(699)</b>	<b>(470)</b>	<b>(427)</b>	<b>(410)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity injections	-	3	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Capital Use Charge paid	1,862	2,180	-	-	-
<b>Total cash used</b>	<b>1,862</b>	<b>2,180</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,862)</b>	<b>(2,177)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>612</b>	<b>(2,440)</b>	<b>548</b>	<b>591</b>	<b>608</b>
Cash at the beginning of the reporting period	5,755	6,367	3,927	4,475	5,066
<b>Cash at the end of the reporting period</b>	<b>6,367</b>	<b>3,927</b>	<b>4,475</b>	<b>5,066</b>	<b>5,674</b>

**Table 3.4: Departmental capital budget statement**

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	3	-	-	-
<b>Total</b>	-	<b>3</b>	-	-	-
<b>Represented by</b>					
Purchase of non-current assets	-	3	-	-	-
<b>Total</b>	-	<b>3</b>	-	-	-
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded by capital appropriations	-	3	-	-	-
Funded internally by departmental resources	628	701	470	487	480

**Table 3.5: Departmental non-financial assets ∞ summary of movement**  
revised budget 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	-	5,669	4,214	4	4	18,966
Additions	-	170	-	514	20	-	-	704
Disposals	-	-	-	276	-	-	-	276
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	136	-	761	37	2	1	937
Write-off of assets	-	-	-	272	-	-	-	272
Carrying amount at the end of year	-	9,109	-	5,418	4,197	2	3	18,729
<b>Total additions</b>								
Self funded	-	170	-	511	20	-	-	701
Appropriations	-	-	-	3	-	-	-	3
<b>Total</b>	-	170	-	514	20	-	-	704

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

### **Section 4: Purchaser/provider and cost recovery arrangements**

There have been no significant changes to the purchaser/provider and cost recovery arrangements as a result of additional estimates from those published in the 2003-04 PBS.