

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, appropriations and budget measures summary

AGENCY 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* (AIATSIS Act). It is governed by its own Council, which has a majority of Aboriginal and Torres Strait Islander members. The role of the Institute is as stated in section 5 of the AIATSIS 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 AIATSIS Act.

APPROPRIATIONS AND RESOURCING

Table 1.1: Appropriations and other revenue

Outcome	Departmental (price of outputs) ('\$000)					Administered ('\$000)				Total appropriations ('\$000)
	Revenue from government (appropriations)		Revenue from other sources ⁽⁴⁾	Price of outputs ⁽³⁾	Annual appropriations ('\$000)	Special appropriations ⁽⁵⁾	Total administered appropriations	Total appropriations		
	Bill No. 1 (A)	Special approps ⁽⁵⁾ (B)	Total (C = A+B) (C1) ⁽¹⁾	(D)		(E = C+D) (E1) ⁽¹⁾	Bill No. 1 (F)	Bill No. 2 (SPPs & NAOs) ⁽²⁾ (G)	(H)	(I = F+G+H) (I1) ⁽¹⁾
Outcome 1 - Promotion of knowledge and understanding of Australian Indigenous cultures past and present	7,739	-	7,739	1,278	9,017	-	-	-	-	7,739
			85.8%							
Total	7,739	-	7,739	1,278	9,017	-	-	-	-	7,739
			(K1) ⁽¹⁾						(K2) ⁽¹⁾	
						Departmental capital (equity injections and loans)			(K3) ⁽¹⁾	-
						Administered capital			(K4) ⁽¹⁾	-
						Total appropriations				7,739

- 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.
- Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.
- Refer to Budgeted Statement of Financial Performance for application of agency revenue.
- 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 Appendix 1.
- Estimated expenses from individual Special Appropriations are shown in Appendix 2.

Note: Percentage figures indicate the percentage contribution of revenue from government (departmental appropriations) to the total price of outputs, by outcome.

MEASURES — AGENCY SUMMARY

AIATSIS has no measures in the 2004-05 Budget. For this reason, tables 1.2.1 and 1.2.2 are not presented.

RECEIPTS FROM INDEPENDENT SOURCES

Table 1.3: Receipts from independent sources

	Estimated receipts 2003-04 \$'000	Estimated receipts 2004-05 \$'000
DEPARTMENTAL		
Outcome 1		
Promotion of knowledge and understanding of Australian Indigenous cultures past and present	2,860	1,298
Total	2,860	1,298

MOVEMENT OF ADMINISTERED FUNDS FROM 2003-04 TO 2004-05

AIATSI has no administered items. For this reason, table 1.4 is not presented.

SPECIAL APPROPRIATIONS

AIATSI has no special appropriations. For this reason, table 1.5 is not presented.

SPECIAL ACCOUNTS

AIATSI has no special accounts. For this reason, table 1.6 is not presented.

REVENUE FROM INDEPENDENT SOURCES

Table 1.7: Revenue from independent sources

	Estimated revenue 2003-04 \$'000	Estimated revenue 2004-05 \$'000
DEPARTMENTAL REVENUE		
Outcome 1		
Sales of goods and services	1,165	696
Interest and revenue	221	263
Other departmental revenue	1,265	319
Total Outcome	2,651	1,278
Total non-appropriation departmental revenue	2,651	1,278

ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

AIATSIS has no administered capital, equity injections or loans.

Section 2: Outcomes and outputs information

OUTCOMES AND OUTPUT GROUPS

The Institute 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 of the outcome. 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.

CHANGES TO OUTCOMES AND OUTPUTS

AIATSIS has had no changes to the number, wording or structure of its outcome or outputs since Budget 2003-04.

Map 2: Outcome and output groups



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

Measures affecting Outcome 1

AIATSIS has no measures at the 2004-05 Budget.

OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2004-05 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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000
DEPARTMENTAL OUTPUTS		
Outcome 1		
Output 1.1 - Research	2,739	2,948
Output 1.2 - Dissemination of information	641	868
Output 1.3 - Collection development and management	4,259	3,923
Total Output Group 1	7,639	7,739
Total revenue from government (appropriations)	7,639	7,739
Contributing to price of departmental outputs	74%	86%
Revenue from other sources		
Output 1.1 - Research	1,165	696
Output 1.2 - Dissemination of information	221	263
Output 1.3 - Collection development and management	1,265	319
Total revenue from other sources	2,651	1,278
Total price from departmental outputs (Total revenue from government and from other sources)	10,290	9,017
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	10,290	9,017
	Estimated actual 2003-04 (number)	Budget estimate 2004-05 (number)
Average staffing level	92	80

Cell references **C1** and **E1** show the links back to Table 1.1

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

This section provides a description of the outputs AIATSIS delivers to contribute to achieving Outcome 1.

Output 1.1 Research

The Institute 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 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.

Press products also include CD ROMs, videos and audio tapes.

Output 1.3 Collection Development and Management

The Institute'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 and digital 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.

OUTCOME 1 — PERFORMANCE INFORMATION

Table 2.2.1: Performance information for Outcome 1

Outcome 1 – Promotion of knowledge and understanding of Australian Indigenous cultures past and present	
Overall achievement of the outcome	
Effectiveness	
• Level and degree of knowledge and understanding of Indigenous cultures past and present	
Performance information for departmental outputs	
Output 1.1: Research	\$3.6 million
Quantity	
Number of research projects undertaken	
Quality	
Clients' satisfaction with research. Range of research disciplines covered	
Output 1.2: Dissemination of information	\$1.1 million
Quantity	
Number of publications released. Number of publications sold or otherwise accessed	
Quality	
Clients' satisfaction with products, publications and services	
Output 1.3: Collection development and management	\$4.2 million
Quantity	
Number of people accessing, or benefiting from, collection materials. Number of items preserved/conserved. Number of items accessed. Number of items digitised	
Quality	
Clients' satisfaction with acquisitions and services	

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the primary causes of movements in the financial statements is provided below.

DEPARTMENTAL FINANCIAL STATEMENTS

Budgeted departmental statement of financial performance

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

Revenue and expenses are both increased due to the receipt of new grants for a National Indigenous Languages Survey (\$250,000) and an Illicit Drugs survey (\$174,000). The majority of these funds are expected to be spent during 2003-04.

In addition, the Statement now includes a planned operating loss of \$372,000. The loss is primarily the result of expensing grants received in 2002-03 but not used until 2003-04 (\$261,000) and the expensing of surplus one-off funds received in 2000-01 and 2001-02 (\$111,000). The loss is fully funded from cash on hand.

The planned operating surplus from 2005-06 mainly represents the difference between depreciation expenses on the AIATSIS building and the inflation-adjusted amounts required to fund major plant replacement in the future.

Budgeted departmental statement of financial position

This statement shows the financial position of AIATSIS. It helps decision-makers to track the management of assets and liabilities.

The only significant difference since the PAES is the reduction in cash on hand to fund the planned operating loss. Over the forward years, cash on hand is expected to increase to meet the costs of replacing major plant and equipment items, which will be required around 2011.

Budgeted departmental statement of cash flows

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

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

Departmental capital budget statement

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

Expenditure will fall to a normal level in 2004-05, after the replacement of major IT items in 2003-04.

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUES					
Revenues from ordinary activities					
Revenue from government ^{K1}	7,639	7,739	7,828	7,951	8,031
Goods and services	1,165	346	340	340	260
Interest	221	220	250	290	300
Other	1,265	712	60	70	70
Revenues from ordinary activities	10,290	9,017	8,478	8,651	8,661
EXPENSES					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	6,292	5,378	5,003	5,073	5,073
Suppliers	2,743	2,090	1,828	1,833	1,833
Grants	737	700	700	700	700
Depreciation and amortisation	890	846	846	841	837
Expenses from ordinary activities (excluding borrowing costs expense)	10,662	9,014	8,377	8,447	8,443
Net surplus or deficit	(372)	3	101	204	218
Net surplus or deficit attributable to the Commonwealth	(372)	3	101	204	218

(K1) links to table 1.1

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	3,494	4,146	4,958	5,885	6,742
Receivables	80	80	80	80	80
Total financial assets	3,574	4,226	5,038	5,965	6,822
Non-financial assets					
Land and buildings	8,939	8,799	8,659	8,519	8,378
Infrastructure, plant and equipment	5,634	5,202	4,707	4,195	3,713
Heritage and cultural assets	4,197	4,180	4,164	4,147	4,131
Intangibles	23	14	4	-	-
Inventories	300	300	300	300	300
Total non-financial assets	19,093	18,495	17,834	17,161	16,522
Total assets	22,667	22,721	22,872	23,126	23,344
LIABILITIES					
Provisions and payables					
Employees	1,250	1,300	1,350	1,400	1,400
Suppliers	200	200	200	200	200
Grants	50	50	50	50	50
Other	200	200	200	200	200
Total provisions and payables	1,700	1,750	1,800	1,850	1,850
Total liabilities	1,700	1,750	1,800	1,850	1,850
EQUITY					
Parent equity interest					
Contributed equity	3	3	3	3	3
Reserves	2,717	2,717	2,717	2,717	2,717
Retained surpluses or accumulated deficits	18,247	18,251	18,352	18,556	18,774
Total parent equity interest	20,967	20,971	21,072	21,276	21,494
Total equity	20,967	20,971	21,072	21,276	21,494
Total assets and liabilities by maturity					
Current assets	3,874	4,526	5,338	6,265	7,122
Non-current assets	18,793	18,195	17,534	16,861	16,222
Current liabilities	575	580	585	590	590
Non-current liabilities	1,125	1,170	1,215	1,260	1,260

Table 3.3: Budgeted departmental statement of cash flows
for the year ended 30 June

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	7,639	7,739	7,828	7,951	8,031
Sale of goods and services	1,374	366	400	410	330
Interest	221	220	250	290	300
Other	1,255	692	-	-	-
Total cash received	10,489	9,017	8,478	8,651	8,661
Cash used					
Employees	6,517	5,327	4,953	5,023	5,073
Suppliers	3,209	2,090	1,828	1,833	1,833
Grants	737	700	700	700	700
Total cash used	10,463	8,117	7,481	7,556	7,606
Net cash from/(used by) operating activities	26	900	997	1,095	1,055
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	10	20	60	70	70
Total cash received	10	20	60	70	70
Cash used					
Purchase of property, plant and equipment	726	268	245	238	268
Total cash used	726	268	245	238	268
Net cash from/(used by) investing activities	(716)	(248)	(185)	(168)	(198)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	3	-	-	-	-
Total cash received	3	-	-	-	-
Cash used					
Capital use charge paid	2,186	-	-	-	-
Total cash used	2,186	-	-	-	-
Net cash from/(used by) financing activities	(2,183)	-	-	-	-
Net increase/(decrease) in cash held	(2,873)	652	812	927	857
Cash at the beginning of the reporting period	6,367	3,494	4,146	4,958	5,885
Cash at the end of the reporting period	3,494	4,146	4,958	5,885	6,742

Table 3.4: Departmental capital budget statement

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	3	-	-	-	-
Total loans	-	-	-	-	-
Total	3	-	-	-	-
Represented by					
Purchase of non-current assets	3	-	-	-	-
Other	-	-	-	-	-
Total	3	-	-	-	-
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriations	3	-	-	-	-
Funded internally by departmental resources	723	268	245	238	268
Total	726	268	245	238	268

Table 3.5: Departmental non-financial assets — summary of movement*Budget 2004-05*

	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
Carrying amount at the start of year	-	8,939	-	5,634	4,197	18	5	18,793
Additions	-	-	-	248	20	-	-	268
Disposals	-	-	-	20	-	-	-	20
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	140	-	660	37	8	1	846
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	8,799	-	5,202	4,180	10	4	18,195
Total additions								
Self funded	-	-	-	248	20	-	-	268
Appropriations	-	-	-	-	-	-	-	-
Total	-	-	-	248	20	-	-	268

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.

Departmental Financial Statements and Schedule of Administered Activity

Under the Australian Government's accrual-based 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.

AIATSIS does not have any administered items.

Appropriations in the accrual budgeting framework

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

- departmental price of outputs appropriations: representing the government's funding for 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).

Administered investments in controlled entities

Each Commonwealth Department is required to show an Administered investment in each *Commonwealth Authority and Company Act 1997* (CAC Act) entity within their portfolio. These Administered investments should be valued at the Commonwealth's ownership interest in the net assets of those CAC entities, fixed at a notional acquisition date of 30 June 1997.

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.

All AIATSIS assets are recorded at cost or fair value.

Section 4: Purchaser/provider and cost recovery arrangements

AIATSIS does not have any purchaser/provider or cost recovery arrangements.

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Australian Institute of Aboriginal and Torres Strait Islander Studies