

# NATIONAL CAPITAL AUTHORITY

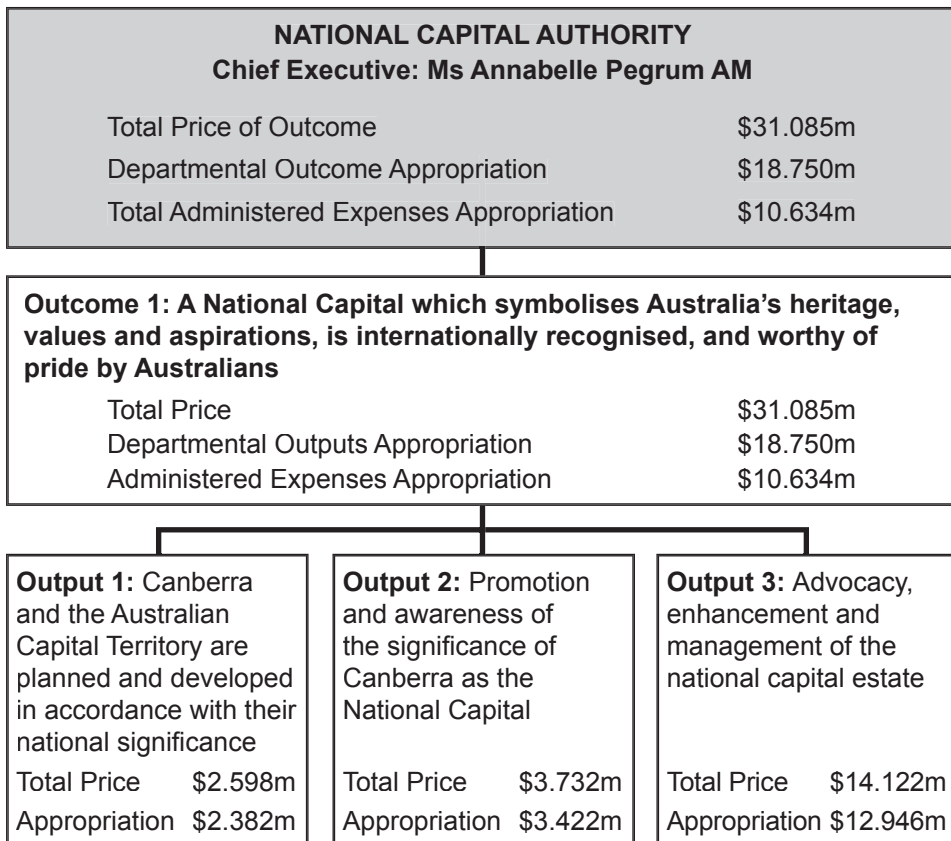
## Section 1: Agency overview and resources; variations and measures

### OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the National Capital Authority (NCA) as a result of additional estimates.

The NCA transferred to the Attorney-General's portfolio under the Administrative Arrangements Order of 3 December 2007.

**Figure 2: Outcome and output structure for National Capital Authority**



## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

### Variations—measures

The NCA has returned savings to Government through implementation of a departmental savings measure and a one-off increase in the efficiency dividend. In 2007–08, these savings amount to \$1.600m and \$0.087m respectively. The NCA has also returned an aggregate saving of \$46.300m over four years through the reversal of the 2007–08 measure for Griffin Legacy Infrastructure—Constitution Avenue.

The NCA received additional administered assets and liabilities funding of \$3.000m in 2007–08 for the purchase of land for use as a diplomatic site.

### Variations—other adjustments

Wage cost indices are used to adjust most Commonwealth expense items. The adjustments at additional estimates incorporate changes that have occurred in the indices since May 2007.

**Table 1.2: Additional estimates and variations to outcomes—measures**

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
<b>Outcome 1</b>				
<b>Increase in estimates (administered)</b>				
Purchase of a site for diplomatic purposes	3,000	–	–	–
<b>Decrease in estimates (administered)</b>				
Reversal of 2007–08 measure	(4,252)	(19,552)	(10,852)	(2,252)
<b>Total changes in administered appropriation</b>	<b>(1,252)</b>	<b>(19,552)</b>	<b>(10,852)</b>	<b>(2,252)</b>
<b>Decrease in estimates (departmental)</b>				
Election commitment savings: National Capital Authority	(1,600)	(3,700)	(3,500)	(3,500)
Reversal of 2007–08 measure—Griffin Legacy Infrastructure—Constitution Avenue	–	(3,000)	(3,150)	(3,250)
Election commitment savings: 2% efficiency dividend	(87)	(339)	(349)	(354)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	–	(13)	(13)	(14)
<b>Total changes in departmental appropriation</b>	<b>(1,687)</b>	<b>(7,052)</b>	<b>(7,012)</b>	<b>(7,118)</b>

**Table 1.3: Additional estimates and variations to outcomes—other variations**

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
<b>Outcome 1</b>				
<b>Variations (administered)</b>				
Wage cost index adjustments	–	2	2	1,002
<b>Total variations in administered appropriation</b>	–	<b>2</b>	<b>2</b>	<b>1,002</b>
<b>Variations (departmental)</b>				
Wage cost index adjustments	–	..	..	..
<b>Total variations in departmental appropriation</b>	–	..	..	..

**MEASURES—AGENCY SUMMARY**

**Table 1.4: Summary of measures since the 2007–08 Budget**

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
<b>EXPENSE MEASURES</b>														
Election commitment savings: National Capital Authority	1	all	–	(1,600)	(1,600)	–	(3,700)	(3,700)	–	(3,500)	(3,500)	–	(3,500)	(3,500)
Reversal of 2007–08 measure—Griffin Legacy Infrastructure—Constitution Avenue	1	3	(1,252)	–	(1,252)	(1,252)	(3,000)	(4,252)	(1,252)	(3,150)	(4,402)	(1,252)	(3,250)	(4,502)
Election commitment savings: 2% efficiency dividend	1	all	–	(87)	(87)	–	(339)	(339)	–	(349)	(349)	–	(354)	(354)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	1	all	–	–	–	–	(13)	(13)	–	(13)	(13)	–	(14)	(14)
<b>Total expense measures</b>			<b>(1,252)</b>	<b>(1,687)</b>	<b>(2,939)</b>	<b>(1,252)</b>	<b>(7,052)</b>	<b>(8,304)</b>	<b>(1,252)</b>	<b>(7,012)</b>	<b>(8,264)</b>	<b>(1,252)</b>	<b>(7,118)</b>	<b>(8,370)</b>
<b>CAPITAL MEASURES</b>														
Purchase of a site for diplomatic purposes	1		3,000	–	3,000	–	–	–	–	–	–	–	–	–
Reversal of 2007–08 measure—Griffin Legacy Infrastructure—Constitution Avenue	1		(3,000)	–	(3,000)	(18,300)	–	(18,300)	(9,600)	–	(9,600)	(1,000)	–	(1,000)
<b>Total capital measures</b>			<b>–</b>	<b>–</b>	<b>–</b>	<b>(18,300)</b>	<b>–</b>	<b>(18,300)</b>	<b>(9,600)</b>	<b>–</b>	<b>(9,600)</b>	<b>(1,000)</b>	<b>–</b>	<b>(1,000)</b>
<b>Total of all measures</b>			<b>(1,252)</b>	<b>(1,687)</b>	<b>(2,939)</b>	<b>(19,552)</b>	<b>(7,052)</b>	<b>(26,604)</b>	<b>(10,852)</b>	<b>(7,012)</b>	<b>(17,864)</b>	<b>(2,252)</b>	<b>(7,118)</b>	<b>(9,370)</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2007–08**

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
A National Capital which symbolises Australia's heritage, values and aspirations, is internationally recognised, and worthy of pride by Australians					
	17,426	20,437	18,750	–	(1,687)
<b>Total National Capital Authority</b>	<b>17,426</b>	<b>20,437</b>	<b>18,750</b>	<b>–</b>	<b>(1,687)</b>

Note: 2006–07 available appropriation is included to allow a comparison of this year's appropriation with the appropriation made available for use in the previous year.

**Table 1.6: Appropriation Bill (No. 4) 2007–08**

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>OTHER ADMINISTERED ITEMS</b>					
<b>Non-operating</b>					
Administered assets and liabilities					
	1,500	7,400	7,400	3,000	(3,000)
<b>Total non-operating</b>	<b>1,500</b>	<b>7,400</b>	<b>7,400</b>	<b>3,000</b>	<b>(3,000)</b>
<b>Total National Capital Authority</b>	<b>1,500</b>	<b>7,400</b>	<b>7,400</b>	<b>3,000</b>	<b>(3,000)</b>

Note: 2006–07 available appropriation is included to allow a comparison of this year's appropriation with the appropriation made available for use in the previous year.

## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average staffing level**

	2007–08 Budget	2007–08 Revised	Variation
<b>Outcome 1</b>			
A National Capital which symbolises Australia's heritage, values and aspirations, is internationally recognised, and worthy of pride by Australians			
	89	56	(33)
<b>Total</b>	<b>89</b>	<b>56</b>	<b>(33)</b>

Note:

1. 2007–08 Revised is based on year-end forecast after implementation of departmental savings measures.

## ESTIMATES OF SPECIAL ACCOUNT FLOWS

The NCA does not forecast any special account flows during 2007–08.

**Table 1.10: Estimates of special account flows**

	Outcome no.	Opening balance 2007–08 <sup>1</sup> 2006–07 <sup>1</sup> (\$'000)	Receipts 2007–08 2006–07 (\$'000)	Payments 2007–08 2006–07 (\$'000)	Closing balance 2007–08 2006–07 (\$'000)
Other Trust Moneys Reserve— FMA Act (D)	1	67	0	0	67
		67	2,072	2,072	67
<b>Total special accounts</b>		<b>67</b>	<b>0</b>	<b>0</b>	<b>67</b>
		<b>67</b>	<b>2,072</b>	<b>2,072</b>	<b>67</b>

D = Departmental.

Acts glossary: FMA Act = *Financial Management and Accountability Act 1997*.

## Section 2: Revisions to agency outcomes

### OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output groups for the NCA.

The NCA previously contributed to a portfolio outcome of 'Assisting regions to manage their own futures' through the delivery of an intermediate outcome. That intermediate outcome is now the NCA's direct outcome.

The three outputs that contribute to that outcome remain unchanged.

Apart from price as shown in Figure 2 and Table 2.1 there have been no changes to performance information.

### Performance information

The NCA has returned savings to Government through implementation of a departmental savings measure and a one-off increase in the efficiency dividend. In 2007–08, these savings amount to \$1.600m and \$0.087m respectively. The NCA has also returned an aggregate saving of \$46.300m over four years through the reversal of the 2007–08 measure for Griffin Legacy Infrastructure—Constitution Avenue. The changes in the price of outputs are reflected in Table 2.1.

The NCA was transferred to the Attorney-General's portfolio as a result of the 3 December 2007 Administrative Arrangements Order. The performance information has not previously been published in the Attorney-General's Portfolio Budget Statements. The performance information is provided in tables 2.2 to 2.5.

**Table 2.1: Performance information for outputs affected by additional estimates—Outcome 1**

<b>Output</b>	<b>Performance information 2007–08 Budget (\$'000)</b>	<b>Performance information 2007–08 revised (\$'000)</b>
<b>Administered items</b>		
<b>Administered program appropriation</b>	<b>11,886</b>	<b>10,634</b>
<b>Departmental appropriation</b>		
<b>Output 1</b> Canberra and the Australian Capital Territory are planned and developed in accordance with their national significance	2,800	2,382
<b>Output 2</b> Promotion and awareness of the significance of Canberra as the National Capital	4,570	3,422
<b>Output 3</b> Advocacy, enhancement and management of the national capital estate	13,067	12,946
<b>Total departmental revenue from Government (appropriations)</b>	<b>20,437</b>	<b>18,750</b>
<b>Revenue from other sources</b>		
Sales of goods and services	1,656	1,656
Resources received free of charge	45	45
<b>Total revenue from other sources</b>	<b>1,701</b>	<b>1,701</b>
<b>Total estimated resourcing for Outcome 1</b>		
<b>Total price of outputs and administered appropriations</b>	<b>34,024</b>	<b>31,085</b>

**Table 2.2: Relationship of outputs to Outcome 1**

Outcome 1	Effectiveness— overall achievement of the Outcome
A National Capital which symbolises Australia's heritage, values and aspirations, is internationally recognised, and worthy of pride by Australians.	<p>The NCA prepares, administers, reviews and proposes amendments to the National Capital Plan (when necessary).</p> <p>The NCA fosters an awareness of Canberra as the National Capital of Australia.</p> <p>The NCA develops and manages assets, including National Land, required for the special purposes of Canberra as the National Capital.</p>

### **Output 1: Canberra and the Australian Capital Territory are planned and developed in accordance with their national significance**

The NCA prepares, administers, reviews and proposes amendments to the National Capital Plan (when necessary).

*To realise the promise of the city plan and the ideals of its founders*

**Table 2.3: Performance information—Output 1**

Strategy	Performance indicator	Method
Manage the National Capital Plan.	Amendments to the National Capital Plan, recommended to the Minister by the Authority, are approved.	Monitor and review the performance of the National Capital Plan and built works approved by the Authority, and propose amendments to the Plan, when necessary.
	Master Plans and detailed conditions of planning, design and development for Designated Areas. Development Control Plans that support the object of the National Capital Plan for areas of Special Requirement, including National Land outside Designated Areas.	Undertake planning and urban design studies for several Griffin Legacy initiatives and other opportunities.
	Works approvals granted are in accordance with the National Capital Plan.	Determine applications for development and use of land under the provisions of the <i>Australian Capital Territory (Planning and Land Management) Act 1988</i> .
	Planning and design outcomes (in Designated Areas) demonstrate design excellence.	Liaison with key stakeholders in negotiating good design outcomes.  Review completed works approved by the Authority.

## Output 2: Promotion and awareness of the significance of Canberra as the National Capital

The NCA fosters an awareness of Canberra as the National Capital of Australia.

*To foster Canberra as the National Capital*

**Table 2.4: Performance information—Output 2**

Strategy	Performance indicator	Method
Encourage participation, appreciation and celebration of the National Capital as a symbol to the nation.	National public places are meaningful, lively and attract the participation of Australians and international visitors to our National Capital.	Destination market national public places and venues in the Central National Area.  Advocate the conduct of appropriate events in the Central National Area to support the role of the National Capital as a reflection of Australian national life.
Inform and educate about the role and significance of the National Capital.	Users of the National Capital Exhibition and outreach products and services have increased awareness of the National Capital.	Evaluate the effectiveness of the exhibition and outreach products and services.
	The National Capital is better understood and appreciated by Australians.	Evaluate effectiveness and perceptions.
Engage stakeholders as advocates of the National Capital.	The National Capital is internationally recognised and acclaimed.	Facilitate relationships with national and international contacts.  Showcase the contribution of the Capital in national and international planning and design.
	Relationships are established with stakeholders to support a range of National Capital initiatives.	Facilitate partnerships that support the National Capital.  Share expertise and NCA products and services with other relevant national capitals.

**Output 3: Advocacy, enhancement and management of the national capital estate**

The NCA develops and manages assets, including National Land, required for the special purposes of Canberra as the National Capital.

*To develop the special character of the National Capital*

**Table 2.5: Performance information—Output 3**

Strategy	Performance indicator	Method
Recommend works, commission and undertake design and construction to enhance or replace assets to enrich the experience of the National Capital.	National public places and assets are meaningful, accessible and enjoyable.  Commissioned works aim to demonstrate Australian design and construction leadership.  Priority projects against key milestones are achieved.	Evaluate stakeholder and user satisfaction.  Require the adoption of Australian 'best practice' procedures in design and construction.  Prepare, monitor and report on an agreed capital works program.  Advocate and promote new capital works.
Identify and advocate the economic development opportunities of the National Capital.	Foster economic growth opportunities in the central national area associated with the Griffin Legacy Strategic Framework.	Construct an overpass at the intersection of Kings Avenue and Parkes Way.
Protect and enhance Australia's investment in the National Capital for current and future generations.	National public places and assets are meaningful, accessible and enjoyable and support the role of the Capital.	Undertake cyclical condition assessment of National Land and other assets.  Maintain appropriate standards for the maintenance of national public places and other assets.  Review licences, agreements and contracts.
	Leasing arrangements support the role of the National Capital.	Manage National Land, including Diplomatic estate.
	Assets retain and enhance their cultural, heritage and environment value, and maintain public amenity.	Liaise with key stakeholders to address water resource issues for the National Capital.  Manage assets in accordance with their environmental and cultural values.  Prepare management plans for specific assets.

## **Evaluations for Outcome 1**

The NCA has an established system of management reporting and audits to review particular activities relating to its intermediate outcome which are identified in the annual report.

## **Section 3: Budgeted financial statements**

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

The NCA has returned savings to Government through implementation of a departmental savings measure and a one-off increase in the efficiency dividend. In 2007-08, these savings amount to \$1.600m and \$0.087m respectively. The NCA has also returned an aggregate saving of \$46.300m over four years through the reversal of the 2007-08 measure for Griffin Legacy Infrastructure – Constitution Avenue.

The NCA received additional administered assets and liabilities funding of \$3.000m in 2007-08 for the purchase of land for use as a diplomatic site.

## BUDGETED FINANCIAL STATEMENTS TABLES

### Departmental financial statements

**Table 3.1: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from Government	17,426	18,750	13,632	13,941	14,094
Goods and services	2,092	1,656	1,656	1,656	1,656
Interest	2	–	–	–	–
<b>Total revenue</b>	<b>19,520</b>	<b>20,406</b>	<b>15,288</b>	<b>15,597</b>	<b>15,750</b>
<b>Gains</b>					
Net gains from sale of assets	8	–	–	–	–
Other	200	45	45	45	45
<b>Total gains</b>	<b>208</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Total income</b>	<b>19,728</b>	<b>20,451</b>	<b>15,333</b>	<b>15,642</b>	<b>15,795</b>
<b>EXPENSES</b>					
Employees	8,126	7,672	6,029	6,416	6,609
Suppliers	11,587	11,844	8,352	8,180	8,140
Depreciation and amortisation	645	889	893	986	986
Finance costs	14	46	59	60	60
Write-down and impairment of assets	52	–	–	–	–
<b>Total expenses</b>	<b>20,424</b>	<b>20,451</b>	<b>15,333</b>	<b>15,642</b>	<b>15,795</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>(696)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,421	1,401	628	621	621
Receivables	1,506	1,921	2,931	3,562	4,548
Accrued revenues	61	61	61	61	61
Other financial assets	50	50	50	50	50
<b>Total financial assets</b>	<b>3,038</b>	<b>3,433</b>	<b>3,670</b>	<b>4,294</b>	<b>5,280</b>
<b>Non-financial assets</b>					
Land and buildings	4,503	4,317	4,131	3,945	3,759
Infrastructure, plant and equipment	6,860	10,383	12,638	6,050	5,282
Heritage and cultural assets	977	965	953	941	929
Inventories	40	40	40	40	40
Intangibles	72	58	58	58	38
Other non-financial assets	136	136	136	136	136
<b>Total non-financial assets</b>	<b>12,588</b>	<b>15,899</b>	<b>17,956</b>	<b>11,170</b>	<b>10,184</b>
<b>Total assets</b>	<b>15,626</b>	<b>19,332</b>	<b>21,626</b>	<b>15,464</b>	<b>15,464</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	43	502	368	254	254
Other payables	5,727	9,010	10,858	4,852	4,852
<b>Total payables</b>	<b>5,770</b>	<b>9,512</b>	<b>11,226</b>	<b>5,106</b>	<b>5,106</b>
<b>Interest-bearing liabilities</b>					
Leases	543	313	699	463	463
<b>Total interest-bearing liabilities</b>	<b>543</b>	<b>313</b>	<b>699</b>	<b>463</b>	<b>463</b>
<b>Provisions</b>					
Employees	1,458	1,652	1,846	2,040	2,040
Other provisions	39	39	39	39	39
<b>Total provisions</b>	<b>1,497</b>	<b>1,691</b>	<b>1,885</b>	<b>2,079</b>	<b>2,079</b>
<b>Total liabilities</b>	<b>7,810</b>	<b>11,516</b>	<b>13,810</b>	<b>7,648</b>	<b>7,648</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	2,600	2,600	2,600	2,600	2,600
Reserves	1,747	1,747	1,747	1,747	1,747
Retained surpluses	3,469	3,469	3,469	3,469	3,469
<b>Total equity</b>	<b>7,816</b>	<b>7,816</b>	<b>7,816</b>	<b>7,816</b>	<b>7,816</b>
<b>Current assets</b>	<b>3,214</b>	<b>3,609</b>	<b>3,846</b>	<b>4,470</b>	<b>5,436</b>
<b>Non-current assets</b>	<b>12,412</b>	<b>15,723</b>	<b>17,780</b>	<b>10,994</b>	<b>10,028</b>
<b>Current liabilities</b>	<b>6,089</b>	<b>9,600</b>	<b>11,700</b>	<b>5,344</b>	<b>5,344</b>
<b>Non-current liabilities</b>	<b>1,721</b>	<b>1,916</b>	<b>2,110</b>	<b>2,304</b>	<b>2,304</b>

**Table 3.3: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	2,209	1,602	1,602	1,602	1,656
Appropriations	18,750	18,342	12,628	13,316	13,108
Interest	2	–	–	–	–
Net GST received	1,137	966	985	995	–
<b>Total cash received</b>	<b>22,098</b>	<b>20,910</b>	<b>15,215</b>	<b>15,913</b>	<b>14,764</b>
<b>Cash used</b>					
Employees	7,939	7,478	5,835	6,222	6,609
Suppliers	12,529	11,992	8,524	8,202	8,095
Financing costs	13	44	57	58	60
Net GST paid	1,253	986	1,008	1,002	–
<b>Total cash used</b>	<b>21,734</b>	<b>20,500</b>	<b>15,424</b>	<b>15,484</b>	<b>14,764</b>
<b>Net cash from or (used by) operating activities</b>	<b>364</b>	<b>410</b>	<b>(209)</b>	<b>429</b>	<b>–</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	8	–	–	–	–
Other cash received <sup>1</sup>	1,067	4,000	3,000	2,000	–
<b>Total cash received</b>	<b>1,075</b>	<b>4,000</b>	<b>3,000</b>	<b>2,000</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	3,248	200	200	200	–
Other cash used <sup>2</sup>	–	4,000	3,000	2,000	–
<b>Total cash used</b>	<b>3,248</b>	<b>4,200</b>	<b>3,200</b>	<b>2,200</b>	<b>–</b>
<b>Net cash from or (used by) investing activities</b>	<b>(2,173)</b>	<b>(200)</b>	<b>(200)</b>	<b>(200)</b>	<b>–</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Other cash used	178	230	364	236	–
<b>Total cash used</b>	<b>178</b>	<b>230</b>	<b>364</b>	<b>236</b>	<b>–</b>
<b>Net cash from or (used by) financing activities</b>	<b>(178)</b>	<b>(230)</b>	<b>(364)</b>	<b>(236)</b>	<b>–</b>
<b>Net increase or (decrease) in cash held</b>	<b>(1,987)</b>	<b>(20)</b>	<b>(773)</b>	<b>(7)</b>	<b>–</b>
Cash at the beginning of the reporting period	3,408	1,421	1,401	628	621
<b>Cash at the end of the reporting period</b>	<b>1,421</b>	<b>1,401</b>	<b>628</b>	<b>621</b>	<b>621</b>

Notes:

1. Donations.

2. Capital-related expenses.

**Table 3.4: Departmental statement of changes in equity—summary of movement (Budget year 2007–08)**

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2007</b>				
Balance carried forward from previous period	3,469	1,747	2,600	7,817
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Estimated closing balance as at 30 June 2008</b>				
	<b>3,469</b>	<b>1,747</b>	<b>2,600</b>	<b>7,817</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	–	–	–	–	–
Funded internally by departmental resources	3,248	4,200	3,200	2,200	–
<b>Total</b>	<b>3,248</b>	<b>4,200</b>	<b>3,200</b>	<b>2,200</b>	<b>–</b>

**Table 3.6: Departmental property, plant, equipment and intangibles—  
summary of movement (Budget year 2007–08)**

	<b>Buildings (\$'000)</b>	<b>Other infrastructure, plant and equipment (\$'000)</b>	<b>Heritage and cultural assets (\$'000)</b>	<b>Computer software (\$'000)</b>	<b>Total (\$'000)</b>
<b>As at 1 July 2007</b>					
Gross book value	4,796	7,529	987	472	13,784
Accumulated depreciation	(293)	(669)	(10)	(400)	(1,372)
<b>Opening net book value</b>	<b>4,503</b>	<b>6,860</b>	<b>977</b>	<b>72</b>	<b>15,156</b>
Additions					
<i>By purchase</i>	–	4,180	–	20	4,200
Depreciation/amortisation expense	(186)	(657)	(12)	(34)	(889)
<b>As at 30 June 2008</b>					
Gross book value	4,796	11,709	987	492	17,984
Accumulated depreciation	(479)	(1,326)	(22)	(434)	(2,261)
<b>Estimated closing net book value</b>	<b>4,317</b>	<b>10,383</b>	<b>965</b>	<b>58</b>	<b>15,723</b>

## Schedule of administered activity

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Goods and services	1,239	924	924	924	924
Other sources of non-taxation revenue	2,675	–	–	–	–
<b>Total non-taxation</b>	<b>3,914</b>	<b>924</b>	<b>924</b>	<b>924</b>	<b>924</b>
<b>Total revenue administered on behalf of Government</b>	<b>3,914</b>	<b>924</b>	<b>924</b>	<b>924</b>	<b>924</b>
<b>Gains</b>					
Other gains	–	–	1,000	8,000	–
<b>Total gains administered on behalf of Government</b>	<b>–</b>	<b>–</b>	<b>1,000</b>	<b>8,000</b>	<b>–</b>
<b>Total income administered on behalf of Government</b>	<b>3,914</b>	<b>924</b>	<b>1,924</b>	<b>8,924</b>	<b>924</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	797	859	880	899	917
Depreciation and amortisation	8,544	9,775	10,188	11,081	12,376
Write-down and impairment of assets	371	–	–	–	–
<b>Total expenses administered on behalf of Government</b>	<b>9,712</b>	<b>10,634</b>	<b>11,068</b>	<b>11,980</b>	<b>13,293</b>

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Actual 2006-07 (\$'000)	Revised budget 2007-08 (\$'000)	Forward estimate 2008-09 (\$'000)	Forward estimate 2009-10 (\$'000)	Forward estimate 2010-11 (\$'000)
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	28	28	26	24	20
Receivables	223	215	215	215	215
<b>Total financial assets</b>	<b>251</b>	<b>243</b>	<b>241</b>	<b>239</b>	<b>235</b>
<b>Non-financial assets</b>					
Land and buildings	227,799	230,757	230,710	230,658	230,601
Infrastructure, plant and equipment	202,564	206,892	230,912	232,062	230,922
Heritage and cultural assets	26,017	25,356	25,695	33,016	32,337
Inventories	85	85	85	85	85
<b>Total non-financial assets</b>	<b>456,465</b>	<b>463,090</b>	<b>487,402</b>	<b>495,821</b>	<b>493,945</b>
<b>Total assets administered on behalf of Government</b>	<b>456,716</b>	<b>463,333</b>	<b>487,643</b>	<b>496,060</b>	<b>494,180</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	603	595	595	595	595
<b>Total payables</b>	<b>603</b>	<b>595</b>	<b>595</b>	<b>595</b>	<b>595</b>
<b>Total liabilities administered on behalf of Government</b>	<b>603</b>	<b>595</b>	<b>595</b>	<b>595</b>	<b>595</b>

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods	884	924	924	924	924
Net GST received	756	1,134	1,134	1,134	–
Other	525	–	–	–	–
<b>Total cash received</b>	<b>2,165</b>	<b>2,058</b>	<b>2,058</b>	<b>2,058</b>	<b>924</b>
<b>Cash used</b>					
Suppliers	702	859	880	899	910
Net GST paid	–	1,134	1,134	1,134	–
<b>Total cash used</b>	<b>702</b>	<b>1,993</b>	<b>2,014</b>	<b>2,033</b>	<b>910</b>
<b>Net cash from operating activities</b>	<b>1,463</b>	<b>65</b>	<b>44</b>	<b>25</b>	<b>14</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1,665	–	–	–	–
<b>Total cash received</b>	<b>1,665</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	9,154	16,400	33,500	11,500	10,500
<b>Total cash used</b>	<b>9,154</b>	<b>16,400</b>	<b>33,500</b>	<b>11,500</b>	<b>10,500</b>
<b>Net cash from investing activities</b>	<b>(7,489)</b>	<b>(16,400)</b>	<b>(33,500)</b>	<b>(11,500)</b>	<b>(10,500)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriation—contributed equity	464	7,400	24,500	2,500	1,500
<b>Total cash received</b>	<b>464</b>	<b>7,400</b>	<b>24,500</b>	<b>2,500</b>	<b>1,500</b>
<b>Net cash from financing activities</b>	<b>464</b>	<b>7,400</b>	<b>24,500</b>	<b>2,500</b>	<b>1,500</b>
<b>Net increase or (decrease) in cash held</b>	<b>(5,562)</b>	<b>(8,935)</b>	<b>(8,956)</b>	<b>(8,975)</b>	<b>(8,986)</b>
Cash at beginning of reporting period	–	28	28	26	24
Cash from Official Public Account for appropriations	8,221	9,859	9,878	9,897	9,906
Cash to Official Public Account for appropriations	(2,631)	(924)	(924)	(924)	(924)
<b>Cash at end of reporting period</b>	<b>28</b>	<b>28</b>	<b>26</b>	<b>24</b>	<b>20</b>

**Table 3.10: Schedule of administered capital budget**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>CAPITAL APPROPRIATIONS</b>					
Administered capital	3,000	7,400	24,500	2,500	1,500
<b>Total capital appropriations</b>	<b>3,000</b>	<b>7,400</b>	<b>24,500</b>	<b>2,500</b>	<b>1,500</b>
<b>Represented by</b>					
Purchase of non-financial assets	3,000	7,400	24,500	2,500	1,500
<b>Total represented by</b>	<b>3,000</b>	<b>7,400</b>	<b>24,500</b>	<b>2,500</b>	<b>1,500</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	464	7,400	24,500	2,500	1,500
Funded internally by departmental resources	8,690	9,000	9,000	9,000	9,000
<b>Total</b>	<b>9,154</b>	<b>16,400</b>	<b>33,500</b>	<b>11,500</b>	<b>10,500</b>

**Table 3.11: Schedule of administered property, plant, equipment and intangibles—summary of movement (Budget year 2007–08)**

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Heritage and cultural assets (\$'000)	Total (\$'000)
<b>As at 1 July 2007</b>					
Gross book value	220,238	7,878	218,711	26,169	472,997
Accumulated depreciation	–	(317)	(16,147)	(152)	(16,617)
<b>Opening net book value</b>	<b>220,238</b>	<b>7,561</b>	<b>202,564</b>	<b>26,017</b>	<b>456,380</b>
<b>Additions</b>					
<i>By purchase</i>	3,000	300	13,100	–	16,400
Depreciation/amortisation expense	–	(342)	(8,772)	(661)	(9,775)
<b>As at 30 June 2008</b>					
Gross book value	223,238	8,178	231,811	26,169	522,801
Accumulated depreciation	–	(659)	(24,919)	(813)	(27,643)
<b>Estimated closing net book value</b>	<b>223,238</b>	<b>7,519</b>	<b>206,892</b>	<b>25,356</b>	<b>463,005</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

The budgeted financial statements have been prepared on an accrual basis, in accordance with the Australian Accounting Standards, the Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to Statements of Accounting Concepts.

### **Revenue from Government**

Amounts appropriated are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

### **Employee expenses**

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

### **Supplier expenses**

Supplier expenses consist of administrative costs, consultants' fees, travel expenses and property operating expenses.

### **Cash**

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

### **Assets**

Assets are made up of cash, receivables, leasehold improvements, and plant and equipment. All assets are held at fair value.

### **Liabilities**

Liabilities are made up of employee salary and leave entitlement, property lease make-good provisions and amounts owed to creditors.

