

# **AGED CARE STANDARDS AND ACCREDITATION AGENCY LTD**

## **Agency Resources and Planned Performance**



# Aged Care Standards and Accreditation Agency Ltd

Health and Ageing Portfolio Agency

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<b>Section 1: Agency Overview and Resources</b> .....	<b>388</b>
1.1: Agency Overview .....	388
1.2: Agency Resources .....	389
1.3: Budget Measures .....	389
1.4: Transition from Outcomes and Outputs to Outcomes and Programs .....	390
<b>Section 2: Outcomes and Planned Performance</b> .....	<b>391</b>
2.1: Outcomes and Performance Information .....	391
<b>Section 3: Explanatory Tables and Budgeted Financial Statements</b> .....	<b>397</b>
3.1: Explanatory Tables.....	397
3.2: Budgeted Financial Statements .....	397

## **Section 1: Agency Overview and Resources**

### **1.1 Agency Overview**

The Australian Government established the Aged Care Standards and Accreditation Agency Ltd (the Agency) as a wholly owned Commonwealth company limited by guarantee and incorporated in October 1997. The Agency is subject to the *Commonwealth Authorities and Companies Act 1997* and the *Corporations Act 2001*.

The major functions of the Agency are to manage the accreditation and ongoing supervision of Australian Government-funded aged care homes and to promote high quality care by providing information and education services. The Agency also strategically manages aged care homes working towards accreditation, and liaises with the Department of Health and Ageing about homes that do not comply with the Accreditation Standards.

The Agency has been appointed the ‘accreditation body’ under Division 80 of the *Aged Care Act 1997* (the Act) by way of a deed of funding with the Australian Government. The Deed of Funding, along with the Accreditation Grant Principles 1999, sets out those services that the Agency will provide.

## 1.2 Agency Resources

Table 1.2.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and by departmental classifications.

**Table 1.2.1: Agency Resource Statement – Budget Estimates for 2009-10 as at Budget May 2009**

	Estimate of prior year amounts available in 2009-10 \$'000	Proposed at Budget 2009-10 \$'000	Total estimate 2009-10 \$'000	Estimated available appropriation 2008-09 \$'000
<b>Opening balance/reserves at bank</b>	14,248	-	14,248	11,534
<b>FUNDS FROM GOVERNMENT</b>				
<b>Ordinary annual services*</b>				
Outcome 1	-	-	-	-
<b>Total ordinary annual services</b>	-	-	-	-
<b>Total annual appropriations</b>	-	-	-	-
<b>Payments from related entities#</b>				
Amounts from the portfolio department	-	22,407	22,407	19,946
Amounts from other agencies	-	-	-	-
<b>Total payments</b>	-	<b>22,407</b>	<b>22,407</b>	<b>19,946</b>
<b>Total funds from Government</b>	-	<b>22,407</b>	<b>22,407</b>	<b>19,946</b>
<b>FUNDS FROM OTHER SOURCES</b>				
Interest	-	611	611	849
Royalties	-	-	-	-
Sale of goods and services	-	9,293	9,293	17,580
Other	-	-	-	-
<b>Total other sources</b>	-	<b>9,904</b>	<b>9,904</b>	<b>18,429</b>
<b>Total net resourcing for the Agency</b>	<b>14,248</b>	<b>32,311</b>	<b>46,559</b>	<b>49,909</b>

Notes: All figures are GST exclusive. CRF – Consolidated Revenue Fund.

\* Appropriation Bill (No.1) 2009-10.

# Funding provided by a Government body that is not specified within the annual appropriation bills as a payment to the CAC Act body.

## 1.3 Budget Measures

Section 1.3 is not applicable to the Agency in 2009-10.

## 1.4 Transition from Outcomes and Outputs to Outcomes and Programs

From the 2009-10 Budget, all General Government Sector (GGS) entities will be reporting on a Program basis. The table below outlines the transition from the 2008-09 Budget year (as at Additional Estimates), which was presented in administered items, outputs and output groups, to the program reporting framework used for the 2009-10 Budget. The table also captures revisions made to GGS Outcome Statements under the Operation Sunlight Outcome Statements Review.

**Figure 1: Transition Table**

2008-09 Budget Year	2009-10 Budget Year
<p>Outcome 1:</p> <p>Older Australians enjoy independence, good health and well-being. High quality, cost-effective care is accessible to frail older people, and their carers are supported</p>	<p>Outcome 1:</p> <p>High quality residential aged care for older people, including through accrediting Australian Government funded aged care homes, identifying best practice, and providing information and education to the aged care sector</p>
<p>Output Group 1.1:</p> <p>Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes</p>	<p>Program 1.1:</p> <p>Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes</p>

Note: Under the previous performance reporting structure, departmental activity was reported under departmental outputs. Under the new structure, departmental costs are reported as Programs.

## Section 2: Outcomes and Planned Performance

### 2.1 Outcomes and Performance Information

Government Outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Agencies deliver Programs, which are the Government actions taken to deliver the stated Outcomes. Agencies are required to identify the Programs which contribute to Government Outcomes over the Budget and forward years.

Each Outcome is described below together with its related Programs, specifying the performance indicators and targets used to assess and monitor the performance of the agencies in achieving Government Outcomes.

**Outcome 1 – High quality residential aged care for older people, including through accrediting Australian Government funded aged care homes, identifying best practice, and providing information and education to the aged care sector**

### Outcome Strategy

The Australian Government is committed to high quality residential aged care for older people. One mechanism to achieve this is through the residential aged care accreditation process. This accreditation process assesses whether residential aged care facilities provide quality care and services. The Government, through the Agency, supervises and monitors compliance with the Accreditation Standards to ensure residents receive a high standard of care in aged care facilities.

The Agency communicates with industry and the public about issues and developments in aged care, and its role in promoting high quality care. These services raise industry standards in general, leading to better outcomes in the provision of care to residents.

Refer to discussions under Program 1.1: Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes for further information on these Government initiatives.

## Agency Budgeted Expenses and Resources

Table 2.1.1 provides an overview of the total expenses for the Agency by Program.

**Table 2.1.1: Budgeted Expenses and Resources for the Agency**

	<b>2008-09</b>	<b>2009-10</b>
	<b>Estimated actual expenses</b>	<b>Estimated expenses</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Program 1.1: Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes</b>		
Departmental expenses		
Funds from Government	19,946	22,407
Revenues from other sources	18,429	9,904
Operating surplus	(460)	-
<b>Subtotal for Program 1.1</b>	<b>37,915</b>	<b>32,311</b>
<b>Total expenses for the Agency</b>	<b>37,915</b>	<b>32,311</b>
	<b>2008-09</b>	<b>2009-10</b>
<b>Average staffing level (number)</b>	<b>224</b>	<b>230</b>

## Contributions to the Agency

### Program 1.1: Accrediting, monitoring and promoting high quality care through information, education and training for Australian Government funded aged care homes

#### Program Objective

Through this Program, the Australian Government aims to improve outcomes in the provision of care to aged care residents. To safeguard aged care residents against poor quality care, the Agency will manage the accreditation and supervision of Australian Government-funded aged care homes, and provide information and education services. The following discusses the key strategic directions the Australian Government will take through the Agency to help achieve this objective.

#### Key Strategic Directions

This Program aims to:

- assess and strategically manage residential aged care services working towards accreditation;
- provide ongoing monitoring of residential aged care services for compliance with the Accreditation Standards;
- further develop education activities in promoting high quality care; and
- provide information to industry to assist them to improve the quality of care for residents.

#### Major Activities

##### Accreditation of Aged Care Services

The Australian Government, through the Agency, manages the accreditation process for all residential aged care facilities.

In 2009-10, the Agency will focus on the 1,020 aged care facilities whose accreditation period is due for review during the year. To assist these facilities to meet the Accreditation Standards, the Agency will conduct accreditation audits and assess compliance against the 44 outcomes of the Accreditation Standards, as set out in the Quality of Care Principles 1997. The Agency will conduct follow-up support visits and review audits as required. These assessments will benefit the community through the improvement and maintenance of the quality of care to older people in aged care facilities.

The major challenge that the Agency may face in 2009-10 will be to properly resource the audit and support contact activity planned for the year because of the competition for suitably qualified staff.

##### Monitoring Compliance with the Accreditation Standards

The Australian Government is focused on promoting high quality care and monitoring compliance with the Accreditation Standards using support contacts and review audits conducted by the Agency. A support contact is a visit to an aged care home for the purpose of monitoring the home and assisting with its continual improvement.

In 2009-10, the Agency will complete at least one unannounced visit to each aged care facility, providing follow-up support contact and review audits as required. The Agency's accreditation activity peaked in 2008-09 and will again in 2011-12. These visits will ensure that high quality residential aged care is maintained so that the community will benefit with good quality care for its frail and older population in residential facilities.

In addition, the Agency will work collaboratively with the Department of Health and Ageing by: sharing data and statistical reporting; discussing services that do not comply with the Accreditation Standards; and strengthening the Agency's capacity to monitor and assess homes for compliance with the Accreditation Standards. Specific targets for the years following 2009-10 will be subject to a revised Deed of Funding Agreement with the Australian Government.

### **Education Activities to Promote High Quality Care**

Over the next three years, the Australian Government, through the Agency, will continue to assess and develop the most effective educational activities to promote high quality care for residents of aged care facilities. Assessment of educational activities will include the Agency obtaining feedback from attendees and referral to accreditation activity to ascertain topics of interest and concern that require reinforcement.

During 2009-10, the Agency will conduct six Better Practice Conferences, and will deliver at least 250 quality education activities covering the Accreditation Standards, 70 seminars and 43 assessor courses. The educational activities (with the exception of the assessor courses) will target approved providers of residential aged care facilities. The educational activity will assist the approved providers of residential aged care facilities to improve care for residents and strengthen management systems that underpin the delivery of care for residents. This will benefit the community through the resulting continual improvement to aged care in Australia.

Approved providers have limited resources to fund and find time for staff to attend educational courses and seminars. The challenge to the Agency is to continue to provide relevant material professionally presented so that attendance at Agency seminars and courses remains high and beneficial. The Agency will address this challenge with its strategy of assessment and development of material.

### **Information to the Industry on Accreditation Standards**

The Australian Government is focused on ensuring quality care for frail and older Australians. The Government aims to promote the improvement in quality of care to residents through the Agency's information activity.

Over the next three years, the Agency will provide information to industry to assist them to improve the quality of care for residents through the Agency's monthly publication, *The Standard*. Articles in *The Standard* focus on particular elements of the Accreditation Standards and can be used in staff education and training programs.

In addition, the Agency will provide self-directed educational packages through the Agency's website<sup>1</sup> as free downloads, covering areas such as self-assessment, continuous improvement and demystifying dementia. The Agency has also developed a Governance and Accreditation Toolbox to assist boards of residential aged care organisations to better understand their roles and responsibilities.

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<sup>1</sup> Accessible at <[www.accreditation.org.au](http://www.accreditation.org.au)>.

The Agency aims to enhance the understanding of the Accreditation Standards by approved providers and improve the quality of care at their facilities. By providing this information the Government, through the Agency, will benefit the community with improved care for its older and frail citizens.

### Program 1.1: Expenses

**Table 2.1.2: Program Expenses**

	2008-09 Estimated actual \$'000	2009-10 Budget \$'000	2010-11 Forward year 1 \$'000	2011-12 Forward year 2 \$'000	2012-13 Forward year 3 \$'000
Annual departmental expenses:					
Funds from Government	19,946	22,407	22,725	23,156	23,597
Revenues from other sources	18,429	9,904	7,639	21,623	11,142
Operating surplus	(460)	-	-	-	-
<b>Total departmental expenses</b>	<b>37,915</b>	<b>32,311</b>	<b>30,364</b>	<b>44,779</b>	<b>34,739</b>

### Program 1.1: Deliverables

To safeguard aged care residents against poor quality care, the Program will work with Australian Government-funded aged care homes to improve outcomes in the provision of care to aged care residents. The Agency has overall responsibility for the 'deliverables' that contribute to the Program.

#### *Qualitative Deliverables*

#### **Monitoring Compliance with the Accreditation Standards**

- The accreditation of care and services of aged care homes, measured by completing accreditation decisions according to statutory requirements for all homes submitting accreditation applications.

#### **Education Activities to Promote High Quality Care**

- Develop and deliver publications and education services that promote high quality care, measured by the number of Better Practice conferences, seminars, assessor courses, quality education activities, and the number of attendees.

**Table 2.1.3: Quantitative Deliverables for Program 1.1**

<b>Quantitative Deliverables</b>	<b>2008-09 Revised Budget</b>	<b>2009-10 Budget</b>	<b>2010-11 Forward Year 1</b>	<b>2011-12 Forward Year 2</b>	<b>2012-13 Forward Year 3</b>
Percentage of Agency compliance with Deed of Funding requirements.	100%	100%	100%	100%	100%
<b>Monitoring Compliance with the Accreditation Standards</b>					
At least one unannounced visit per aged care home per year.	≥1	≥1	≥1	≥1	≥1

### Program 1.1: Key Performance Indicators

The following ‘key performance indicators’ measure the impact of the Program.

**Table 2.1.4: Quantitative Key Performance Indicators Program 1.1**

<b>Quantitative Indicators</b>	<b>2008-09 Revised Budget</b>	<b>2009-10 Budget Target</b>	<b>2010-11 Forward Year 1</b>	<b>2011-12 Forward Year 2</b>	<b>2012-13 Forward Year 3</b>
<b>Accreditation of Aged Care Services</b>					
Number of homes found with non-compliance during the year.	<300	<300	<300	<300	<300
Homes to have achieved compliance by the end of the timetable for improvement period.	≥90%	≥90%	≥90%	≥90%	≥90%
Service compliance with the Accreditation Standards at the last accreditation audit. *	>92%	>92%	>92%	>92%	>92%

Data caveat: \* This is a new indicator. The previous target of 97% of services compliant with 44 expected outcomes (published in the *2008-09 Health and Ageing Portfolio Budget Statements*) only provided advice on the compliance status of residential aged care facilities at a point in time, ie. 30 June. The revised indicator provides information on the proportion of residential aged care facilities found to be fully compliant at their last accreditation audit. As such, the revised indicator provides more measurable and reliable information on compliance with the Accreditation Standards.

## Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2009-10. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and Program expenses, movements in administered funds, special accounts and Government Indigenous expenditure.

### 3.1 Explanatory Tables

#### 3.1.1 Movement of Administered Funds Between Years

Section 3.1.1 is not applicable to the Agency.

#### 3.1.2 Special Accounts

Section 3.1.2 is not applicable to the Agency.

#### 3.1.3 Australian Government Indigenous Expenditure

The 2009-10 Australian Government Indigenous Expenditure Statement is not applicable because the Agency has no specific Indigenous expenses.

### 3.2 Budgeted Financial Statements

#### 3.2.1 Differences in Agency Resourcing and Financial Statements

Section 3.2.1 is not applicable to the Agency.

#### 3.2.2 Analysis of Budgeted Financial Statements

An analysis of the Agency's budgeted financial statements for 2009-10 is provided below.

#### Departmental Resources

##### Comprehensive Income Statement

The Agency has forecast to make a nil surplus in 2009-10 and in the following years.

##### Income

Revenue from accreditation income will reduce in 2009-10 to \$9.293 million as the peak of the three year accreditation cycle will be mostly complete in 2008-09.

##### Expenses

Expenses in 2009-10 are affected by the reduction in accreditation audits in a non peak year substantially offset by an increase in support contact activity to a record level.

##### Balance Sheet

The Agency's cash balance is expected to fall to \$12.180 million in 2009-10 with net cash outflow of \$2.068 million due mainly to the reduction of unearned income in the Balance Sheet from the June 2009 value.

### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1: Budgeted Departmental Comprehensive Income Statement  
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>EXPENSES</b>					
Employee benefits	27,832	22,642	21,029	30,768	24,364
Supplier	8,951	8,512	8,168	12,835	9,073
Grants					
Depreciation and amortisation	1,132	1,157	1,167	1,176	1,302
Write-down and impairment of assets	-	-	-	-	-
Losses from asset sales	-	-	-	-	-
Finance costs	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses</b>	<b>37,915</b>	<b>32,311</b>	<b>30,364</b>	<b>44,779</b>	<b>34,739</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	17,580	9,293	7,003	20,962	10,454
Fees and fines					
Interest	849	611	636	661	688
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>18,429</b>	<b>9,904</b>	<b>7,639</b>	<b>21,623</b>	<b>11,142</b>
<b>Gains</b>					
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>18,429</b>	<b>9,904</b>	<b>7,639</b>	<b>21,623</b>	<b>11,142</b>
<b>Net cost of (contribution by) services</b>	<b>19,486</b>	<b>22,407</b>	<b>22,725</b>	<b>23,156</b>	<b>23,597</b>
Revenue from Government	19,946	22,407	22,725	23,156	23,597
<b>Surplus (Deficit)</b>	<b>460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	14,248	12,180	11,273	14,742	12,120
Receivables	735	735	735	749	749
<b>Total financial assets</b>	<b>14,983</b>	<b>12,915</b>	<b>12,008</b>	<b>15,491</b>	<b>12,869</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	686	796	901	1,001	1,096
Inventories	-	-	-	-	-
Intangibles	2,212	2,102	1,997	1,897	1,802
Other	-	-	-	-	-
<b>Total non-financial assets</b>	<b>2,898</b>	<b>2,898</b>	<b>2,898</b>	<b>2,898</b>	<b>2,898</b>
<b>Total assets</b>	<b>17,881</b>	<b>15,813</b>	<b>14,906</b>	<b>18,389</b>	<b>15,767</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,010	1,010	1,010	1,010	1,010
Other payables	4,996	2,928	2,357	5,840	3,218
<b>Total payables</b>	<b>6,006</b>	<b>3,938</b>	<b>3,367</b>	<b>6,850</b>	<b>4,228</b>
<b>Provisions</b>					
Employees	1,740	1,740	1,404	1,404	1,404
Other provisions	200	200	200	200	200
<b>Total provisions</b>	<b>1,940</b>	<b>1,940</b>	<b>1,604</b>	<b>1,604</b>	<b>1,604</b>
<b>Total liabilities</b>	<b>7,946</b>	<b>5,878</b>	<b>4,971</b>	<b>8,454</b>	<b>5,832</b>
<b>Net Assets</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>
<b>EQUITY</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	9,935	9,935	9,935	9,935	9,935
<b>Total equity</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>	<b>9,935</b>
Current assets	14,983	12,915	12,008	15,491	12,869
Non-current assets	2,898	2,898	2,898	2,898	2,898
Current liabilities	7,398	5,330	4,490	7,973	5,351
Non-current liabilities	548	548	481	481	481

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services Appropriations	17,273	7,225	6,432	24,431	7,832
Interest	849	611	636	661	688
Net GST received	620	801	767	1,234	857
Other cash received	19,946	22,407	22,725	23,156	23,597
<b>Total cash received</b>	<b>38,688</b>	<b>31,044</b>	<b>30,560</b>	<b>49,482</b>	<b>32,974</b>
<b>Cash used</b>					
Employees	28,025	22,642	21,365	30,768	24,364
Suppliers	6,197	8,512	8,168	12,835	9,073
Net GST paid	620	801	767	1,234	857
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>34,842</b>	<b>31,955</b>	<b>30,300</b>	<b>44,837</b>	<b>34,294</b>
<b>Net cash from (or used by) operating activities</b>	<b>3,846</b>	<b>(911)</b>	<b>260</b>	<b>4,645</b>	<b>(1,320)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	1,132	1,157	1,167	1,176	1,302
<b>Total cash used</b>	<b>1,132</b>	<b>1,157</b>	<b>1,167</b>	<b>1,176</b>	<b>1,302</b>
<b>Net cash from (or used by) investing activities</b>	<b>(1,132)</b>	<b>(1,157)</b>	<b>(1,167)</b>	<b>(1,176)</b>	<b>(1,302)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (or decrease) in cash held</b>	<b>2,714</b>	<b>(2,068)</b>	<b>(907)</b>	<b>3,469</b>	<b>(2,622)</b>
Cash at the beginning of the reporting period	11,534	14,248	12,180	11,273	14,742
<b>Cash at the end of the reporting period</b>	<b>14,248</b>	<b>12,180</b>	<b>11,273</b>	<b>14,742</b>	<b>12,120</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental Statement of Changes in Equity – Summary of Movement  
(Budget year 2009-10)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2009</b>	<b>9,935</b>	-	-	-	<b>9,935</b>
Net operating result	-	-	-	-	-
Appropriation (equity injection)	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2010</b>	<b>9,935</b>	-	-	-	<b>9,935</b>

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Special appropriations	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	-	-	-	-	-
Funded internally from					
Departmental resources*	1,132	1,157	1,167	1,176	1,302
Assets received due to restructure (FMA s32)	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>1,132</b>	<b>1,157</b>	<b>1,167</b>	<b>1,176</b>	<b>1,302</b>

Notes: \* Includes the following sources of funding:

- annual and prior year appropriations;
- donations and contributions;
- gifts;
- finance leases;
- internally developed assets;
- s31 relevant agency receipts; and
- proceeds from the sale of assets.

**Table 3.2.6: Statement of Asset Movements – Departmental**

	Land	Buildings	Other infrastructure, plant & equipment	Intangibles	Other non- financial assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>as at 1 July 2009</b>						
Gross book value	-	-	3,849	2,479	-	6,328
Accumulated depreciation/amortisation	-	-	3,163	267	-	3,430
<b>Opening net book balance</b>	-	-	<b>686</b>	<b>2,212</b>	-	<b>2,898</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
by purchase or internally developed	-	-	1,157	-	-	1,157
by finance lease	-	-	-	-	-	-
by contribution/donation	-	-	-	-	-	-
by gift	-	-	-	-	-	-
<b>Sub-total</b>	-	-	<b>1,157</b>	-	-	<b>1,157</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	-	1,047	110	-	1,157
Disposals	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>as at 30 June 2010</b>						
Gross book value	-	-	5,006	2,479	-	7,485
Accumulated depreciation/amortisation	-	-	4,210	377	-	4,587
<b>Closing net book balance</b>	-	-	<b>796</b>	<b>2,102</b>	-	<b>2,898</b>

Note: \* Proceeds may be returned to the Official Public Account.

### **3.2.4 Notes to the Financial Statements**

The budgeted financial statements for the Agency are prepared for the Budget year, previous year and three forward years.

#### **Departmental Financial Statements**

##### **Budgeted Departmental Comprehensive Income Statement (for the period ended 30 June)**

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

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

This statement shows the financial position of the Agency. It enables decision-makers to track the management of the Agency's assets and liabilities.

##### **Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

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

##### **Departmental Statement of Changes in Equity – Summary of Movement (Budgeted Year 2009-10)**

This table shows the movements in equity during the Budget year.