

AUSTRALIAN INSTITUTE OF HEALTH AND WELFARE

Agency Resources and Planned Performance

Australian Institute of Health and Welfare

Health and Ageing Portfolio Agency

Section 1: Agency Overview and Resources	408
1.1: Agency Overview	408
1.2: Agency Resources	409
1.3: Budget Measures	410
1.4: Transition from Outcomes and Outputs to Outcomes and Programs	411
Section 2: Outcomes and Planned Performance	412
2.1: Outcomes and Performance Information	412
Section 3: Explanatory Tables and Budgeted Financial Statements	419
3.1: Explanatory Tables.....	419
3.2: Budgeted Financial Statements	420

Section 1: Agency Overview and Resources

1.1 Agency Overview

The Australian Institute of Health and Welfare (AIHW) is an independent statutory authority within the Health and Ageing Portfolio. The Australian Government funds the AIHW to meet the statutory responsibilities specified in Section 5 of the *Australian Institute of Health and Welfare Act 1987*. These responsibilities are to: collect health and welfare related information and statistics; develop specialised statistical standards and classifications relevant to health, health services and welfare services in consultation with the Australian Bureau of Statistics; and analyse and report on the nation's health and welfare.

In collaboration with stakeholders and partners, the AIHW develops, maintains and promotes statistical information standards for the health, community services and housing assistance sectors, and publishes comprehensive biennial reports on Australia's health and welfare. The AIHW publishes extensive policy-related health and welfare information reports to support informed decision-making by consumers, providers, researchers and all levels of government. This enables governments and the community to make informed decisions to improve the health and welfare of Australians.

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: AIHW 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
Opening balance/reserves at bank	5,972	-	5,972	7,778
FUNDS FROM GOVERNMENT				
Ordinary annual services*				
Outcome 1	-	18,778	18,778	9,325
Total ordinary annual services	-	18,778	18,778	9,325
Other services#				
<i>Equity injections</i>	-	1,610	1,610	-
<i>Previous years' outputs</i>	-	696	696	-
Total other services	-	2,306	2,306	-
Total annual appropriations	-	21,084	21,084	9,325
Payments from related entities				
Amounts from the portfolio department	-	12,045	12,045	11,555
Amounts from other agencies	-	745	745	2,635
Total payments	-	12,790	12,790	14,190
Total funds from Government	-	33,874	33,874	23,515
FUNDS FROM OTHER SOURCES				
Interest	-	267	267	728
Donations	-	-	-	-
Sale of goods and services	-	6,213	6,213	6,082
Other	-	170	170	70
Total other sources	-	6,650	6,650	6,880
Total net resourcing for AIHW	5,972	40,524	46,496	38,173

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

The AIHW is not directly appropriated as it is a CAC Act body. Appropriations are made to the Department of Health and Ageing which are then paid to the AIHW and are considered 'departmental' for all purposes.

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

Appropriation Bill (No.2) 2009-10.

1.3 Budget Measures

Budget measures relating to the AIHW are detailed in Budget Paper No. 2 and are summarised below.

Table 1.3.1: AIHW Budget Measures

Program	2008-09	2009-10	2010-11	2011-12	2012-13
	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Institute of Health and Welfare - improving access to data and analysis					
Australian Institute of Health and Welfare					
Departmental expenses	-	559	680	687	694
Departmental capital	-	300	-	-	-
Total	-	859	680	687	694
Council of Australian Governments' decision - Commonwealth investment in closing Indigenous data gaps					
Australian Institute of Health and Welfare					
Departmental expenses	-	nfp	nfp	nfp	nfp
Total	-	-	-	-	-
Council of Australian Governments' decision - implementing the Council of Australian Governments' federal financial framework - expanded roles					
Australian Institute of Health and Welfare					
Departmental expenses	696	8,945	9,729	4,902	4,769
Departmental capital	-	1,310	-	-	-
Total	696	10,255	9,729	4,902	4,769
World Class Cancer Care - cancer data to improve cancer survival					
Australian Institute of Health and Welfare					
Departmental expenses	-	518	523	506	511
Cancer Australia					
Departmental expenses	-	138	140	141	142
Administered expenses	-	371	394	401	409
Total	-	1,027	1,057	1,048	1,062

Prepared on a Government Financial Statistics (fiscal) basis.

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>Better health and well-being for Australians through better health and welfare statistics and information</p>	<p>Outcome 1:</p> <p>A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics</p>
<p>Output Group 1:</p> <p>Develop, collect, analyse and report high quality national health and welfare information and statistics for governments and the community</p>	<p>Program 1.1:</p> <p>Develop, collect, analyse and report high quality national health and welfare information and statistics for governments and the community</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

Outcome 1 – A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics

Outcome Strategy

The Australian Government places a high priority on sound, evidence-based policy and programs. This is to ensure that policies and programs are based on accurate, up-to-date information which can lead to improved health and well-being for the community and to address specific issues for particular target groups, including Aboriginal and Torres Strait people, people with a disability, the aged, children and youth, the homeless and those at risk of homelessness.

To help achieve this outcome, the Government funds the AIHW to undertake a range of activities which involve leading and collaborating with a range of stakeholders and partners, including the Australian, State and Territory Governments, and the Australian Bureau of Statistics.

The AIHW supports informed decision-making by consumers, providers, researchers and all levels of government through the publication of policy relevant reports which enable governments and the community to make informed decisions to improve the health and welfare of Australians. Statistics are produced on areas such as: population health; health services; mental health; and disability services. The AIHW also produces statistics on Aboriginal and Torres Strait Islander health and welfare; community services, including those for children and aged care; drug and alcohol use and services; and on housing and homelessness.

The AIHW will have a leading role in supplying the national data for reporting on a range of performance indicators and output measures for the new National Agreements announced by the Council of Australian Governments (COAG). These are part of the new performance framework for federal financial relations.

The AIHW will also establish a new cancer monitoring centre, which is expected to substantially improve information relating to the effectiveness of national screening and intervention programs.

Refer to discussions under Program 1.1: Develop, collect, analyse and report high quality national health and welfare information and statistics for governments and the community for further information on these Government initiatives.

AIHW Budgeted Expenses and Resources

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

Table 2.1.1: Budgeted Expenses and Resources for the AIHW

	2008-09	2009-10
	Estimated actual expenses	Estimated expenses
	\$'000	\$'000
Program 1.1: Develop, collect, analyse and report high quality national health and welfare information and statistics for governments and the community		
Departmental expenses		
Funds from Government	9,325	18,778
Revenues from other sources	21,070	19,440
Unfunded expenses*	457	-
Subtotal for Program 1.1	30,852	38,218
Total expenses for the AIHW	30,852	38,218
	2008-09	2009-10
Average staffing level (number)	228	264

Note: * Loss attributable to the effect of the decreased bond rate on employment entitlements.



Contributions to the AIHW

Program 1.1: Develop, collect, analyse and report high quality national health and welfare information and statistics for governments and the community

Program Objective

The Australian Government aims to improve the health and welfare of Australians through this Program, by ensuring there is a sound evidence-base underpinning community discussion and policy making. The following discusses the key strategic directions the Australian Government will take through the AIHW to help achieve this objective.

Key Strategic Directions

This Program aims to:

- support the Australian Government's COAG policy reform agenda by contributing to the development and collection of high quality and consistent data on health care to enhance the accountability of governments to the community;
- capitalise on the new information environment to maintain and enhance the quality of Australia's health and welfare statistics;
- enhance data access to support research, policy and program development in the public interest, while ensuring that the personal information of every Australian is protected; and
- improve the communication of key messages from information and statistics to support informed public debate about health and welfare services and their delivery.

Major Activities

Assisting the COAG Policy Reform Agenda

The AIHW will work with all governments and other stakeholders to ensure that high quality and consistent data and information are available to underpin the COAG reform agenda in areas including health, housing, homelessness, disability and child protection, particularly for Indigenous Australians. This reform agenda will also increase the transparency of Government reporting, resulting in more transparent public performance reporting for the delivery of human services.

Performance Reporting and Analysis

The Australian Government is committed to collaborating with State and Territory Governments on policy development and facilitating economic and social reforms to improve the well-being of all Australians. Over the next four years, the AIHW will supply data on performance indicators and output measures across areas specified in the Intergovernmental Agreement on Federal Financial Relations and related National Partnership Agreements. The AIHW's expertise will be used to ensure the objective measurement of Australian and State and Territory Government performance, and to provide a reliable evidence-base for national performance information. In some cases, this may involve developing new data items for collection across states and territories, and ensuring that consistent definitions are applied.

The AIHW will highlight patterns of service use across a range of areas, including social inclusion, child protection and cancer monitoring. The AIHW will also redevelop data standards on national housing, homelessness and disability data to measure governments' performance through the National Affordable Housing Agreement and its associated National Partnership payments.

Cancer Data

A priority for the Australian Government is to tackle the impact of cancer on the health and well-being of Australians. The AIHW will work closely with peak bodies responsible for cancer control to provide data on cancer prevalence and survival rates, and to monitor cancer screening programs. Over the next four years, the Australian Government, through the AIHW and Cancer Australia,¹ will establish a national cancer monitoring centre to reduce the health, social and economic inequalities of cancer through better coordination and timely access to national data.

Maintaining and Enhancing the Quality of Australia's Health and Welfare Statistics

The Australian Government supports the collection of meaningful national statistics on the health and well-being of Australians, and on the health and welfare services they receive. Public debate is enhanced by continuing to provide high quality information and analysis across the health and welfare sectors, via reports published in hard copy and online. The AIHW will continue to support the production of national data standards, data sets and metadata, and make these standards and metadata freely available through the internet via METeOR. METeOR is the national repository for metadata standards for the health, community services and housing assistance sectors.

The AIHW will, where possible, work to improve statistical reporting, through changes to the information environment over coming years. Specific developments include e-Health (the electronic exchange of clinical and administrative information), revisions of international classifications, the development and uptake of terminologies, emerging data sources, and changed regulatory approaches especially in the field of privacy.

During 2009-10, the AIHW will work with jurisdictions, national information committees, the National E-Health Transition Authority and other stakeholders to develop a framework for the statistical and analytical uses of data. The AIHW will ensure that data standards for health and welfare statistics are maintained and are inclusive of developments in the broader national and international standards, and information management.

Enhancing Data Access, While Protecting Privacy

The Australian Government is committed to improving the use of data to inform policy directions, research and evaluation. In line with its legislative obligations, the AIHW will work towards improving the use of its data, with a particular focus on protecting Australians' privacy.

Over the next four years, the AIHW will ensure that its custodial and ethics approval processes continue to conform with national human research ethics arrangements, national privacy legislation (including any changes to these arrangements and legislation), policy directions for national health and welfare information, and any new custodial arrangements

¹ For further discussion on this Government initiative, refer to the Cancer Australia chapter located later in these Portfolio Budget Statements.

that might arise from national information agreements. In addition to publishing extensive summary statistics on health and welfare, the AIHW in 2009-10 will support ethical research by providing controlled access to data sets for specific research.

Improved Communication of Key Messages

The Australian Government's objectives for evidence-based policy and community engagement are dependent on the availability of easy to understand information. In 2009-10, the AIHW will introduce new methods for assessing the effectiveness of its reports and will work with all governments to continuously improve the user-friendliness of AIHW reporting. The AIHW will produce plain English analyses of key health and welfare issues, easy to use statistical products and targeted education materials which will help improve community understanding and use of health and welfare statistics. In relation to health, this includes the production of community-friendly booklets on national health priority areas such as arthritis and osteoporosis. The AIHW will also publish more products in formats that are accessible to the visually impaired.

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	9,325	18,778	20,146	15,430	15,379
Revenues from other sources	21,070	19,440	20,111	21,011	21,741
Unfunded expenses [*]	457	-	-	-	-
Total departmental expenses	30,852	38,218	40,257	36,441	37,120

Note: * Loss attributable to the effect of the decreased bond rate on employment entitlements.

Program 1.1: Deliverables

To inform government and community discussion, and policy-making on health, housing and community sector issues, funding under Program 1.1 will enable the AIHW to develop, collect, analyse and report high quality information and statistics. The AIHW undertakes a national leadership role in facilitating accurate, valuable and timely data collection and analysis work, and encouraging access to AIHW data and publications. The AIHW has overall responsibility for the 'deliverables' that contribute to the Program.

Qualitative Deliverables

Assisting the COAG Policy Reform Agenda

- *Australia's Welfare 2009, Australia's Health 2010* and the AIHW's annual report are published within legislated timeframes to the satisfaction of the Minister. This will be measured by adherence to the timetable for preparation and publication, and Ministerial feedback.

Maintaining and Enhancing the Quality of Australia’s Health and Welfare Statistics

- The Health Data Dictionary and Community Services Data Dictionary are published in hard copy biennially.
- The quality of the AIHW’s leadership in identifying ways in which Australia’s system for health and welfare statistics can capitalise on the changing information environment. This will be measured by feedback from the jurisdictions and their continued participation in relevant committees and AIHW-led consultative processes.

Table 2.1.3: Quantitative Deliverable for Program 1.1

Quantitative Deliverable	2008-09 Revised Budget	2009-10 Budget	2010-11 Forward Year 1	2011-12 Forward Year 2	2012-13 Forward Year 3
Maintaining and Enhancing the Quality of Australia’s Health and Welfare Statistics					
Percentage of national data standards available online in the Health Data Dictionary and Community Services Data Dictionary within 30 days of committee endorsement.	100%	100%	100%	100%	100%

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 for Program 1.1

Quantitative Indicators	2008-09 Revised Budget	2009-10 Budget Target	2010-11 Forward Year 1	2011-12 Forward Year 2	2012-13 Forward Year 3
Improved Communication of Key Messages					
The provision of free, high quality information measured by the: <ul style="list-style-type: none"> • minimum number of website visits for published reports. 	7,804,672	7,804,672	7,804,672	7,804,672	7,804,672

Quantitative Indicators	2008-09 Revised Budget	2009-10 Budget Estimate	2010-11 Forward Year 1	2011-12 Forward Year 2	2012-13 Forward Year 3
<p>The provision of high quality information measured by the:</p> <ul style="list-style-type: none"> • minimum number of references to published reports in the media and to the Parliament. 	2,547	2,547	2,547	2,547	2,547

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 AIHW.

3.1.2 Special Accounts

Section 3.1.2 is not applicable to the AIHW.

3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure

Outcome	Appropriations				Other	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000		
Australian Institute of Health and Welfare						
Program 1.1						
Administered 2009-10	-	-	-	-	-	-
<i>Administered 2008-09</i>	-	-	-	-	-	-
Departmental 2009-10	168	-	-	168	-	168
<i>Departmental 2008-09</i>	162	-	-	162	-	162
Total Outcome 2009-10	168	-	-	168	-	168
<i>Total Outcome 2008-09</i>	162	-	-	162	-	162
Total administered 2009-10	-	-	-	-	-	-
<i>Total administered 2008-09</i>	-	-	-	-	-	-
Total departmental 2009-10	168	-	-	168	-	168
<i>Total departmental 2008-09</i>	162	-	-	162	-	162
Total AGIE 2009-10	168	-	-	168	-	168
<i>Total AGIE 2008-09</i>	162	-	-	162	-	162

3.2 Budgeted Financial Statements

3.2.1 Differences in Agency Resourcing and Financial Statements

Section 3.2.1 is not applicable to the AIHW.

3.2.2 Analysis of Budgeted Financial Statements

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

Departmental Resources

Comprehensive Income Statement

The AIHW is budgeting for an operating loss of \$457,000 in 2008-09. This loss is entirely due to the non-cash impact of the decrease in the 10 year government bond rate since 30 June 2008 on the valuation of long service leave liabilities.

Funds from Government will increase in 2009-10 and subsequent years due to the following new Budget measures, which are set out in Table 1.3.1:

- Australian Institute of Health and Welfare – improving access to data and analysis;
- Council of Australian Governments' decision – implementing the Council of Australian Governments' federal financial framework – expanded roles;
- Council of Australian Governments' decision – Commonwealth investment in closing Indigenous data gaps; and
- World Class Cancer Care – cancer data to improve cancer survival.

Expenses will increase correspondingly. The AIHW is budgeting to break-even in 2009-10 and in the following years.

Balance Sheet

The AIHW's cash balance is expected to fall slightly in 2008-09 and increase again in 2009-10. This is mainly due to the timing of receiving new appropriation funding for COAG reform expenditure incurred in 2008-09. The equity balance will increase in 2009-10 due to new capital funding as set out in Table 1.3.1. The value of land and buildings is expected to decrease due to the depreciation of fit out costs over the term of the remaining lease. No other significant changes in balance sheet items are expected.

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
EXPENSES					
Employee benefits	21,344	25,107	26,318	24,220	24,753
Supplier	8,868	12,591	13,041	11,372	11,557
Depreciation and amortisation	640	520	898	849	810
Finance costs	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	30,852	38,218	40,257	36,441	37,120
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	20,272	19,003	19,763	20,554	21,376
Fees and fines	-	-	-	-	-
Interest	728	267	278	287	295
Other revenue	70	170	70	170	70
Total revenue	21,070	19,440	20,111	21,011	21,741
Gains					
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	21,070	19,440	20,111	21,011	21,741
Net cost of (contribution by) services	9,782	18,778	20,146	15,430	15,379
Funds from Government	9,325	18,778	20,146	15,430	15,379
Surplus (Deficit)	(457)	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	(457)	-	-	-	-

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
ASSETS					
Financial assets					
Cash and cash equivalents	5,972	6,938	7,183	7,379	7,537
Receivables	6,237	5,541	5,944	6,347	6,750
Investments	-	-	-	-	-
Total financial assets	12,209	12,479	13,127	13,726	14,287
Non-financial assets					
Land and buildings	1,376	1,251	1,006	811	653
Infrastructure, plant and equipment	816	816	816	816	816
Inventories	66	66	66	66	66
Intangibles	145	1,610	1,207	804	401
Other	415	415	415	415	415
Total non-financial assets	2,818	4,158	3,510	2,912	2,351
Total assets	15,027	16,637	16,637	16,638	16,638
LIABILITIES					
Payables					
Suppliers	1,071	1,071	1,071	1,071	1,071
Other payables	7,371	7,371	7,371	7,372	7,372
Total payables	8,442	8,442	8,442	8,443	8,443
Provisions					
Employees	5,205	5,205	5,205	5,205	5,205
Other provisions	423	423	423	423	423
Total provisions	5,628	5,628	5,628	5,628	5,628
Total liabilities	14,070	14,070	14,070	14,071	14,071
Net Assets	957	2,567	2,567	2,567	2,567
EQUITY					
Contributed equity	1,146	2,756	2,756	2,756	2,756
Reserves	1,600	1,600	1,600	1,600	1,600
Retained surpluses or accumulated deficits	(1,789)	(1,789)	(1,789)	(1,789)	(1,789)
Total equity	957	2,567	2,567	2,567	2,567
Current assets	12,690	12,960	13,608	14,207	14,768
Non-current assets	2,337	3,677	3,029	2,431	1,870
Current liabilities	12,606	12,606	12,606	12,607	12,607
Non-current liabilities	1,464	1,464	1,464	1,464	1,464

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
OPERATING ACTIVITIES					
Cash received					
Goods and services	20,466	20,848	21,671	22,539	23,440
Funds from Government	8,629	19,474	19,743	15,027	14,976
Interest	728	267	278	287	295
Net GST received	-	-	-	-	-
Other cash received	150	170	70	170	70
Total cash received	29,973	40,759	41,762	38,023	38,781
Cash used					
Employees	20,887	25,107	26,318	24,220	24,753
Suppliers	9,763	13,533	13,991	12,371	12,094
Net GST paid	879	903	958	986	1,016
Other cash used	-	-	-	-	-
Total cash used	31,529	39,543	41,267	37,577	37,863
Net cash from (or used by) operating activities	(1,556)	1,216	495	446	918
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	250	1,860	250	250	760
Total cash used	250	1,860	250	250	760
Net cash from (or used by) investing activities	(250)	(1,860)	(250)	(250)	(760)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	1,610	-	-	-
Total cash received	-	1,610	-	-	-
Cash used					
Dividends paid	-	-	-	-	-
Other cash used	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) financing activities	-	1,610	-	-	-
Net increase (or decrease) in cash held	(1,806)	966	245	196	158
Cash at the beginning of the reporting period	7,778	5,972	6,938	7,183	7,379
Cash at the end of the reporting period	5,972	6,938	7,183	7,379	7,537

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
Opening balance as at 1 July 2009	(1,789)	1,600	-	1,146	957
Net operating result	-	-	-	-	-
Appropriation (equity injection)	-	-	-	1,610	1,610
Estimated closing balance as at 30 June 2010	(1,789)	1,600	-	2,756	2,567

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
CAPITAL APPROPRIATIONS					
Total equity injections	-	1,610	-	-	-
Total loans	-	-	-	-	-
Appropriations of previous year accrued revenue	-	696	-	-	-
Total capital appropriations	-	2,306	-	-	-
Represented by:					
Purchase of non-financial assets	-	1,610	-	-	-
Other	-	696	-	-	-
Total represented by	-	2,306	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	1,610	-	-	-
Funded internally from Departmental resources*	250	250	250	250	760
Assets received due to restructure (FMA s32)	-	-	-	-	-
Total acquisitions of non-financial assets	250	1,860	250	250	760

Note:* 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
as at 1 July 2009						
Gross book value	-	1,594	1,616	767	481	4,458
Accumulated depreciation/amortisation	-	218	800	622	-	1,640
Opening net book balance	-	1,376	816	145	481	2,818
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
by purchase or internally developed	-	-	250	1,610	-	1,860
by finance lease	-	-	-	-	-	-
by contribution/donation	-	-	-	-	-	-
by gift	-	-	-	-	-	-
Sub-total	-	-	250	1,610	-	1,860
Other Movements						
Depreciation/amortisation expense	-	125	250	145	-	520
Disposals*	-	-	-	-	-	-
Other	-	-	-	-	-	-
as at 30 June 2010						
Gross book value	-	1,594	1,866	2,377	481	6,318
Accumulated depreciation/amortisation	-	343	1,050	767	-	2,160
Closing net book balance	-	1,251	816	1,610	481	4,158

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

3.2.4 Notes to the Financial Statements

The budgeted financial statements for the AIHW 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 AIHW by identifying full accrual expenses and revenues.

Budgeted Departmental Balance Sheet (as at 30 June)

The statement shows the financial position of the AIHW. It enables decision-makers to track the management of the AIHW'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 (Budget year 2009-2010)

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

