

**AUSTRALIAN ORGAN AND
TISSUE DONATION AND
TRANSPLANTATION
AUTHORITY**

AOTDTA

**Agency resources and
planned performance**

Australian Organ and Tissue Donation and Transplantation Authority

Health and Ageing Portfolio Agency

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Section 1: Agency Overview and Resources

1.1 Strategic Direction Statement

The Australian Organ and Tissue Donation and Transplantation Authority (AOTDTA) works with states and territories, clinicians, consumers and the community sector, to implement the Australian Government’s organ and tissue reform agenda of establishing a world’s best practice approach to organ and tissue donation for transplantation.

AOTDTA is a prescribed agency under the *Financial Management and Accountability Act 1997*. AOTDTA’s primary responsibilities are outlined in the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008*.

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 AOTDTA Resource Statement – Budget Estimates for 2010-11 as at Budget May 2010

	Estimate of prior year amounts available in 2010-11 \$'000	Proposed at Budget 2010-11 \$'000	Total estimate 2010-11 \$'000	Estimated available appropriation 2009-10 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	1,673	-	1,673	4,364
Departmental appropriation ³	-	5,992	5,992	6,192
s31 Relevant agency receipts ⁴	-	-	-	-
Total	1,673	5,992	7,665	10,556
Administered resources¹				
Outcome 1	-	40,947	40,947	42,093
Total	-	40,947	40,947	42,093
Total ordinary annual services	1,673	46,939	48,612	52,649
Other services - Bill 2⁵				
Departmental non-operating				
Equity injections	-	-	-	-
Previous years' programs	-	-	-	-
Total	-	-	-	-
Total other services	-	-	-	-
Total available annual appropriations	1,673	46,939	48,612	52,649
Total appropriations excluding special accounts	1,673	46,939	48,612	52,649
Special Accounts				
Opening balance ⁶	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
Total special account	-	-	-	-
Total resourcing	1,673	46,939	48,612	52,649
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
Total net resourcing for AOTDTA	1,673	46,939	48,612	52,649

Note:

All figures are GST exclusive.

¹ Appropriation Bill (No.1) 2010-11.

² Estimated adjusted balance carried from previous year for annual appropriations.

³ AOTDTA did not receive any appropriation in 2010-11 for the Departmental Capital Budget (refer to table 3.2.5 for further details).

⁴ section 31 Relevant Agency receipts - estimate.

⁵ Appropriation Bill (No.2) 2010-11.

⁶ Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.2.

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1.3 Budget Measures

Section 1.3.1 is not applicable to AOTDTA in 2010-11.

Section 2: Outcomes and Planned Performance

2.1 Outcomes and Performance Information

Outcome 1 – Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system

Outcome Strategy

The Australian Government, through AOTDTA, aims to create a world's best practice approach to organ and tissue donation for transplantation, and lead a co-ordinated approach to organ and tissue donation nationally. An enhanced national approach will improve access to life-saving and life-transforming transplants, through increased availability of suitable organs and tissues. AOTDTA aims to increase the capability and capacity of the organ and tissue donation sector, and to create a greater understanding of, and personal commitment to, donation among the public. This will lead to a long-term increase in organ and tissue donation and transplantation rates.

Through organ donation for transplantation, the quality of life of many Australians on the official transplant waiting list, and their families, is improved. In 2009, 247 people donated organs enabling 799 transplantations. Surveys indicate that more than 80 per cent of the public broadly support organ and tissue donation.¹ Increases in organ donation and transplants would also ease pressure on the health care system, such as reducing the cost of providing ongoing kidney dialysis.

To help achieve this Outcome, the Australian Government funds AOTDTA to implement the following nine key measures:

1. establish a new national approach and system for organ and tissue donation – a national authority and network of organ and tissue donation agencies;
2. establish specialist hospital staff and systems dedicated to organ donation;
3. provide new funding for hospitals;
4. provide national professional education and awareness;
5. provide coordinated, ongoing community awareness and education;
6. provide support for donor families;
7. establish a safe, equitable and transparent national transplantation process;
8. establish a national eye and tissue donation and transplantation network; and
9. undertake additional national initiatives, including living donation programs.

AOTDTA draws on research to develop, implement, manage and measure the national approach to organ and tissue donation and transplantation. Evidence from comparable countries demonstrates that a coordinated and integrated national approach followed by sustained education and awareness efforts will lead to an increase in donations and transplantations.

¹ Eureka Strategic Research, Research Report on Organ and Tissue Donation, prepared for the Department of Health and Ageing, January 2008; TNS Australia, *Attitudes to organ and/or tissue donation - Online Survey, October 2009*; Roy Morgan Research, *Top of Mind Survey: Attitudes to Organ and Tissue Donation and Transplantation, prepared for the Australian Organ and Tissue Donation and Transplantation Authority, October 2009*.

AOTDTA Budgeted Expenses and Resources

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

Table 2.1.1: Budgeted Expenses and Resources for AOTDTA

	2009-10 Estimated actual \$'000	2010-11 Budget \$'000	2011-12 Forward year 1 \$'000	2012-13 Forward year 2 \$'000	2013-14 Forward year 3 \$'000
Program 1.1: Coordination of organ and tissue donation and transplantation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	42,093	40,947	42,628	39,156	39,954
Departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	6,192	5,992	6,046	6,105	6,158
Revenues from independent sources (section 31)	-	-	-	-	-
Expenses not requiring appropriation in the Budget year ¹	171	385	385	355	250
Operating loss	1,400	1,000	-	-	-
Total for Program 1.1	49,856	48,324	49,059	45,616	46,362
Total expenses for Outcome 1	49,856	48,324	49,059	45,616	46,362
Average staffing level (number)					
	33	33			

¹ Unfunded depreciation expense in budget and forward years and return of unspent depreciation funding in 2009-10

Contributions to AOTDTA

Program 1.1: Coordination of organ and tissue donation and transplantation

Program Objective

The Australian Government, through this Program, aims to:

- increase the capability and capacity of the organ and tissue donation sector; and
- improve community awareness of organ and tissue donation and transplantation.

Major Activities

Increase sector capability and capacity

The Australian Government, through AOTDTA, will develop and maintain a number of programs and initiatives to increase the capability and capacity of the organ and tissue donation sector, resulting in higher donation rates.

National approach and system for organ and tissue donation – a national authority and network of organ and tissue donation agencies

AOTDTA will continue to build on its organisational capability and capacity, to ensure that the skills base and structure clearly align to the nine measures of the organ and tissue reform agenda. AOTDTA will also implement business improvements in line with public sector best practice.

DonateLife Organ and Tissue Donation Agencies have been established in each state and territory to manage and deliver the organ donation process. This process is consistent with national protocols and systems and is managed in collaboration with hospital-based staff.

Specialist hospital staff and systems dedicated to organ and tissue donation

AOTDTA will continue to fund, monitor and oversee the engagement of specialist health and medical professionals by public hospitals. Hospital staff work with state and territory Medical Directors responsible for donation and report to the National Medical Director. Funding will continue for senior nurses to work with Hospital Medical Directors on a range of clinical processes, to educate nursing staff and implement programs at the local level. This will be achieved through formal agreements between AOTDTA and each state and territory, to provide mechanisms which will include reporting and compliance requirements.

In 2010-11, AOTDTA, in consultation with the state and territory governments, will monitor the use of the 'clinical trigger' in 76 public and private hospital emergency departments and intensive care units. The 'clinical trigger' will help clinical staff identify potential organ donors. The nationally agreed minimum dataset, collected at these hospitals, includes monitoring usage of the 'clinical trigger'. Where it is apparent that the 'clinical trigger' has not been implemented, AOTDTA will work directly with the relevant state or territory Medical Director to respond. In 2010-11, AOTDTA will work with the state and territory Medical Directors to expand the implementation of the 'clinical trigger' to outreach hospitals within their jurisdictions.

New funding for hospitals

In 2010-11, AOTDTA will continue to administer funding for hospitals to contribute to the costs of staffing, beds and other hospital infrastructure associated with organ and tissue donation. AOTDTA will collect data for reporting, auditing and benchmarking donation activity levels, and resources used by individual hospitals to facilitate organ and tissue donation. This funding will contribute to the costs of donation, whether the donor proceeds to donation or not, to ensure costs are not a barrier to organ and tissue donation.

Professional education

Increasing awareness and knowledge of medical professionals about organ and tissue donation is essential to achieving the Australian Government's aim of improved access to organ and tissue transplantation. AOTDTA will lead work to incorporate organ and tissue donation information in medical and nursing school curricula and the broader clinical community, through the redevelopment of the Australasian Donor Awareness Program model by July 2010. AOTDTA will work with hospitals, professional societies and specialist medical training providers to provide nationally consistent and targeted education programs to staff involved in organ and tissue donation. This will be done in conjunction with tertiary education providers and clinical content experts.

In 2010-11, AOTDTA will continue to provide national induction and orientation training, and professional development for health professionals associated with organ and tissue donation.

Support for donor families

In 2010-11, AOTDTA will continue to provide national support to donor families, through DonateLife Organ and Tissue Donation Agencies, regardless of whether a donation is made. AOTDTA will ensure a full contingent of Donor Family Support Coordinators is funded for each DonateLife Agency across Australia to provide this support.

Safe, equitable and transparent national transplantation processes

AOTDTA, in collaboration with the Transplantation Society of Australia and New Zealand (TSANZ), consumers and other stakeholders, will facilitate the review of existing protocols for organ transplantation, including eligibility and allocation. These protocols will ensure that the management of transplant waiting lists and the allocation of organs and tissues are effective, equitable and transparent, regardless of where the donor and recipient reside.

A national eye and tissue donation and transplantation network

The largest number of donation and transplantation procedures in Australia is in the eye and tissue sectors. Consistent and close coordination between eye and tissue sectors will ensure increased donations lead to improved access to transplants for the benefit of the community.

In 2010-11, AOTDTA will work with professional bodies and associations, consumers, and non-government organisations to better integrate eye and tissue donations into the broader, enhanced organ donation arrangements.

AOTDTA will seek advice and timely information from experts regarding the current availability and demand for eye and tissue donations, as well as expected future trends in supply and demand, and supply capacity issues. It will also collaborate with the broader

transplant sector to promote public awareness and educate the community about tissue donation.

Other national donation initiatives

In 2010-11, AOTDTA will coordinate the implementation of the Australian Paired Kidney Exchange Program (AKX) to increase the number of live kidney donors in Australia. The program will ensure safe, effective and ethical practices are developed and implemented, guided by an AKX Implementation Group, comprising key stakeholders from the donation and transplantation sectors.

In 2010-11, AOTDTA will support the implementation of the national Donation after Cardiac Death protocol. In the initial phase, this will be delivered to hospitals with dedicated DonateLife staff, which make up the majority of hospitals in Australia that undertake donation activity.

Improve community awareness

The Australian Government, through the National Community Education and Awareness program will provide regular, clear, factual and evidence-based information about organ and tissue donation to increase family consent rates for organ and tissue donation. Research shows that family members that know each other's donation wishes are more likely to consent to donation taking place.² Currently, the family consent rate for donation is less than 60 per cent.³

In 2010-11, AOTDTA will continue to implement an ongoing and coordinated national community education and awareness strategy. This strategy will increase knowledge about donation and transplantation, and build public support for Australia's new donation system. A National Communication Framework and Charter, signed in early 2009 by key stakeholder organisations, forms a foundation for this work. Charter signatories include the Department of Health and Ageing, state and territory governments, Medicare Australia, eye and tissue banks, community organisations and the DonateLife Network.

AOTDTA will increase public awareness and community education of organ and tissue donation through an integrated approach using a range of channels and strategies. Firstly, AOTDTA will continue to provide nationally consistent materials and branded merchandise to all charter signatories for community awareness and information activities. This will build confidence and understanding of the national approach to organ and tissue donation for transplantation. Secondly, AOTDTA will develop a national community education program, comprising a resource manual and training program, to ensure a consistent approach to community speaking engagements and awareness-raising activities for presenters and trainers. Lastly, together with charter signatories, AOTDTA will lead an events program, including Australian Organ Donor Awareness Week 2011, and provide DonateLife materials to regional and local events through community awareness grants.

AOTDTA will support activities taking place across the sector with phased national advertising campaigns, and ongoing development of the national DonateLife website.⁴

² Eureka Strategic Research, Research Report on Organ and Tissue Donation, prepared for the Department of Health and Ageing, January 2008.

³ National Health and Medical Research Council, 2009. *Review of the National Organ Donation Collaborative*. NHMRC, Canberra.

⁴ Accessible at: www.donatelife.gov.au

It will also support social marketing opportunities encouraging increased awareness and discussion on organ and tissue donation.

Program 1.1 is linked as follows:

- Medicare Australia (Department of Human Services) to administer delivery of medical benefits and services (Program 1.1)

Program 1.1: Deliverables

AOTDTA will produce the following ‘Deliverables’ to achieve the Program Objective.

Table 2.1.2: Qualitative Deliverables for Program 1.1

Qualitative Deliverables	2010-11 Reference Point or Target
Increase sector capability and capacity	
Maintain a network of organ and tissue donation agencies and trained medical and nursing specialists led by State Medical Directors dedicated to organ and tissue donation	In line with the Community of Practice ⁵ , the second annual DonateLife Forum to be held in March 2011 Professional education and training delivered to funded specialist medical and nursing staff participating in organ and tissue donation
Monitor and review a funding model for hospital costs associated with donation activity	Review conducted by September 2010. The results will inform improvements to the current model. These improvements will be implemented by end December 2010
Implement revised national protocols for organ transplantation eligibility and allocation, in collaboration with the Transplantation Society of Australia and New Zealand, consumers and other stakeholders	Protocols implemented in all states and territories by December 2010 – subject to ongoing monitoring, review and revision
Implement the Donation after Cardiac Death Protocol	Donation after Cardiac Death Protocol is presented to Health Ministers by July 2010 for consideration
Implementation of the national Australian Paired Kidney Exchange program	Implementation of the new national Australian Paired Kidney Exchange to commence from July 2010 and be subject to ongoing evaluation and review

⁵ A group of people who share an interest and/or a profession, with the goal of gaining knowledge related to their field.

Qualitative Deliverables	2010-11 Reference Point or Target
Improve community awareness	
Conduct social marketing campaign and public relations activities that lead to more Australian families discussing organ and tissue donation	Australian Organ Donor Awareness week held in February 2011 Social marketing campaign and public relations activities undertaken
Community awareness raising activities funded by AOTDTA are consistent with the sector Communications Framework and Charter and aligned with the overall national strategy	AOTDTA provides, on an ongoing and as-required basis, materials to charter signatories that portray the new national strategy for use in their community education and awareness activities

Table 2.1.3: Quantitative Deliverables for Program 1.1

Quantitative Deliverables	2009-10 Revised Budget	2010-11 Budget	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Increase sector capability and capacity					
Percentage of full-time equivalent positions funded for specialist organ and tissue hospital-based medical directors, nursing staff and state and territory-wide medical directors	98.5%	98.5%	98.5%	98.5%	98.5%
Percentage of identified eligible public and private hospital emergency departments and intensive care units that have implemented 'clinical trigger' checklists	100%	100%	100%	100%	100%

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Quantitative Deliverables	2009-10 Revised Budget	2010-11 Budget	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Percentage of funded specialist medical and nursing staff participating in organ and tissue donation professional development and training ⁶	95%	95%	95%	95%	95%
Improve community awareness					
Percentage of community grant allocations provided to eligible organisations	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: Qualitative Key Performance Indicators for Program 1.1

Qualitative Indicators	2010-11 Reference Point or Target
Increase sector capability and capacity	
Enhanced management of eye and tissue donation, retrieval, processing, storage and transplantation, through a national network	National processes agreed and implemented (including standardised national training) in the areas of retrieval, processing, storage and transplantation
Enhanced donor family support provided through the implementation of a nationally agreed donor family support program	Donor families report increased satisfaction with support services provided according to a national audit
Improve community awareness	
Increase knowledge and understanding about organ and tissue donation and transplantation, and build confidence in Australia's new system	Proportion of families initiating discussions about organ donation in hospitals will increase

⁶ The targets for this deliverable were 100 per cent in the 2009-10 Portfolio Budget Statements. These have been revised to reflect variables, such as staff turnover.

Table 2.1.5: Quantitative Key Performance Indicators for Program 1.1⁷

Quantitative Indicators	2009-10 Revised Budget	2010-11 Budget Target	2011-12 Forward Year 1	2012-13 Forward Year 2	2013-14 Forward Year 3
Increase sector capability and capacity					
Percentage of nominated hospitals that have dedicated organ and tissue medical and nursing positions occupied	90%	95%	95%	95%	95%
Percentage of nationally consistent support offered to eligible donor families	90%	100%	100%	100%	100%
Improve community awareness					
Rate of family consent to organ and tissue donation	65%	70%	80%	80%	80%
Percentage of Australian families that have held a memorable discussion, and know their family members' wishes about organ and tissue donation ⁸	80%	85%	90%	90%	90%
Percentage of Australian families initiating a donation discussion in a hospital setting	25%	30%	35%	40%	45%

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⁷ AOTDTA has amended these Key Performance Indicators from the 2009-10 Portfolio Budget Statements to better reflect performance information.

⁸ This will be measured through periodic survey questionnaires, by the research agency commissioned by AOTDTA.

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 2010-11 budget year. 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 AOTDTA.

3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by AOTDTA.

Table 3.1.2: Estimates of special account flows and balances

	Opening balance 2010-11 <i>2009-10</i>	Appropriation receipts 2010-11 <i>2009-10</i>	Other receipts 2010-11 <i>2009-10</i>	Payments 2010-11 <i>2009-10</i>	Closing balance 2010-11 <i>2009-10</i>
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys - <i>s20 FMA Act^T</i>	1	-	-	-	-
Total special accounts 2010-11 Estimate	-	-	-	-	-
<i>Total special accounts 2009-10 estimate actual</i>	-	-	-	-	-

^T Trust Account

3.1.3 Australian Government Indigenous Expenditure

The 2010-11 Australian Government Indigenous Expenditure (AGIE) Statement is not applicable because AOTDTA 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 Authority.

3.2.2 Analysis of budgeted financial statements

An analysis of the Authority's budgeted financial statements for 2010-11 is provided below.

Departmental Resources

Comprehensive Income Statement

AOTDTA is expecting a net operating deficit of \$1.4 million in 2009-10, and has budgeted for an operating deficit of \$1.0 million in 2010-11 after unfunded depreciation. These losses have been approved by the Finance Minister.

Timing differences between revenues and expenditure in the past financial years have generated accumulated reserves, carried forward for future expenditure. The 2009-10 operating deficit has utilised part of these reserves. The balance of these reserves is being used to meet the 2010-11 budgeted deficit.

AOTDTA is budgeting for a break even position in all forward years post 2010-11 after unfunded depreciation.

Total operating revenue for 2010-11 is \$5.992 million.

Total expenses in 2010-11 are anticipated at \$7.377 million.

Balance Sheet

Cash and receivable balances are expected to remain relatively consistent across the Budget and forward years.

Cash Flows

Cash flows are consistent with the income and expenses discussed above.

Administered

AOTDTA has been approved a movement of funds which has been applied to 2009-10 and the two forward years. This appropriation will be used to deliver the national reform package under Authority Outcome 1.

AOTDTA has reduced its working cash balance in line with working capital requirements.

Administered Provisions and Liabilities are expected to remain consistent over the forward years.

3.2.3 Budgeted financial statements tables

**Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
EXPENSES					
Employee benefits	4,846	4,478	4,018	4,059	4,059
Supplier expenses	2,532	2,514	2,028	2,046	2,099
Depreciation and amortisation	385	385	385	355	250
Total expenses	7,763	7,377	6,431	6,460	6,408
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net cost of (contribution by) services	7,763	7,377	6,431	6,460	6,408
Revenue from Government	6,192	5,992	6,046	6,105	6,158
Surplus (Deficit)	(1,571)	(1,385)	(385)	(355)	(250)
Surplus (Deficit) attributable to the Australian Government	(1,571)	(1,385)	(385)	(355)	(250)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(1,571)	(1,385)	(385)	(355)	(250)

**Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June) (Cont.)**

Note: Reconciliation of operating result attributable to the agency					
	2009-10	2010-11	2011-12	2012-13	2013-14
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating result attributable to the Australian Government	(1,571)	(1,385)	(385)	(355)	(250)
plus non-appropriated expenses depreciation and amortisation	171	385	385	355	250
Operating result attributable to the Agency	(1,400)	(1,000)	-	-	-

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	89	89	89	89	89
Receivables	1,742	744	748	748	748
Total financial assets	1,831	833	837	837	837
Non-financial assets					
Land and buildings	89	89	89	89	89
Infrastructure, plant and equipment	375	240	105	-	-
Intangibles	1,006	756	506	256	6
Total non-financial assets	1,470	1,085	700	345	95
Total assets	3,301	1,918	1,537	1,182	932
LIABILITIES					
Payables					
Suppliers	180	181	183	183	183
Other payables	157	157	157	157	157
Total payables	337	338	340	340	340
Provisions					
Employees	217	218	220	220	220
Total provisions	217	218	220	220	220
Total liabilities	554	556	560	560	560
Net Assets	2,747	1,362	977	622	372
EQUITY					
Contributed equity	1,900	1,900	1,900	1,900	1,900
Retained surpluses or accumulated deficits	847	(538)	(923)	(1,278)	(1,528)
Total equity	2,747	1,362	977	622	372

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)

	Retained surplus	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance carried forward from previous period	847	-	-	1,900	2,747
Surplus (deficit) for the period	(1,385)	-	-	-	(1,385)
Capital budget - Bill 1 ¹	-	-	-	-	-
Estimated closing balance as at 30 June 2011	(538)	-	-	1,900	1,362

¹ Departmental Capital Budget (DCB).

**Table 3.2.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,883	6,990	6,042	6,105	6,543
GST received	198	202	203	204	203
Total cash received	9,081	7,192	6,245	6,309	6,746
Cash used					
Employees	4,784	4,477	4,016	4,059	4,059
Suppliers	2,479	2,513	2,026	2,046	2,484
GST paid	198	202	203	204	203
Total cash used	7,461	7,192	6,245	6,309	6,746
Net cash from (or used by) operating activities	1,620	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,620	-	-	-	-
Total cash used	1,620	-	-	-	-
Net cash from (or used by) investing activities	(1,620)	-	-	-	-
Net increase (or decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	89	89	89	89	89
Cash at the end of the reporting period	89	89	89	89	89

Table 3.2.5: Capital budget statement

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	1,620	-	-	-	-
Funded by capital appropriation - DCB ¹	-	-	-	-	-
Funded internally from departmental resources ²	-	-	-	-	-
Total acquisitions of non-financial assets	1,620	-	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,620	-	-	-	-
Total cash used to acquire assets	1,620	-	-	-	-

¹ Does not include annual finance lease costs. Include purchase from current and previous years Departmental Capital Budgets (DCB).

² Includes the following sources of funding:
 - annual and prior year appropriations;
 - donations and contributions;
 - gifts;
 - finance leases;
 - internally developed assets;
 - section 31 relevant agency receipts (for FMA agencies only); and
 - proceeds from the sale of assets.

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Table 3.2.6: Statement of asset movements (2010-11)

	Land	Buildings	Other infrastructure, plant & equipment	Intangibles	Other non- financial assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2010						
Gross book value	-	89	517	1,291	-	1,897
Accumulated depreciation/amortisation	-	-	142	285	-	427
Opening net book balance	-	89	375	1,006	-	1,470
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity	-	-	-	-	-	-
By purchase - appropriation ordinary annual services	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
Other movements						
Depreciation/amortisation expense	-	-	135	250	-	385
Disposals ¹	-	-	-	-	-	-
Other	-	-	-	-	-	-
as at 30 June 2010						
Gross book value	-	89	517	1,291	-	1,897
Accumulated depreciation/amortisation	-	-	277	535	-	812
Closing net book balance	-	89	240	756	-	1,085

¹ Proceeds may be returned to the Official Public Account.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	42,093	40,947	42,628	39,156	39,954
Total expenses administered on behalf of Government	42,093	40,947	42,628	39,156	39,954

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	426	426	426	426	426
Receivables	9	9	9	9	9
Total financial assets	435	435	435	435	435
Total assets administered on behalf of Government	435	435	435	435	435
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Interest bearing liabilities					
Provisions					
Other	73	73	73	73	73
Total provisions	73	73	73	73	73
Payables					
Grants	7,380	9,380	9,380	9,380	9,380
Other payables	205	205	205	205	205
Total payables	7,585	9,585	9,585	9,585	9,585
Total liabilities administered on behalf of Government	7,658	9,658	9,658	9,658	9,658

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
OPERATING ACTIVITIES					
Cash received					
GST received	416	539	667	573	752
Total cash received	416	539	667	573	752
Cash used					
Grant payments	40,093	40,947	42,628	39,156	39,954
GST paid	416	539	667	573	752
Total cash used	40,509	41,486	43,295	39,729	40,706
Net cash from (or used by) operating activities	(40,093)	(40,947)	(42,628)	(39,156)	(39,954)
Net increase (or decrease) in cash held	(40,093)	(40,947)	(42,628)	(39,156)	(39,954)
Cash at beginning of reporting period	1,926	426	426	426	426
Cash from Official Public Account for: - appropriations	38,593	40,947	42,628	39,156	39,954
Cash at end of reporting period	426	426	426	426	426

3.2.4 Notes to the Financial Statements

The Budgeted Financial Statements for the AOTDTA are prepared for the Budget year, previous year and three forward years.

Changes resulting from Net Cash Arrangements

Net cash appropriation arrangements have been implemented as part of the Operation Sunlight reform agenda to increase budget transparency and accountability through improving the levels of disclosure to Parliament regarding the use of appropriations, and encouraging more effective resource management practices with the release of funds to agencies as and when they are needed.

Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and makegood expenses. Funding for these expenses have been replaced with a Departmental Capital Budgets (DCBs) for FMA Act Agencies.

To aid transparency of operating results as a result of this change, the Comprehensive Income Statement includes a reconciliation of operating result attributable to the AOTDTA by including non-appropriated depreciation and amortisation expenses.

Estimates of special account flows and balances

This tables provides for the cash flows and balances of the special accounts under the responsibility of the AOTDTA.

Departmental Financial Statements

Comprehensive income statement (showing net cost of services) (for the period ended 30 June)

This statement provides a picture of the expected financial results for the AOTDTA by identifying accrual expenses and revenues showing the net cost of services.

This statement also provides for the first time, revenues and expenses taken through equity to provide for a comprehensive income and expense

Budgeted departmental balance sheet (as at 30 June)

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

Departmental statement of changes in equity – summary of movement (Budget year 2010-2011)

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

This table has been amended for the 2010-11 Budget to include amounts provided in the AOTDTA Capital Budget as part of net cash arrangements as discussed above.

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.

Capital budget statement

This table shows the appropriations from Government for the purchase of capital items and purchases of non-financial assets from capital and internal sources.

This table has been amended for the 2010-11 budget to include Departmental Capital Budget funding as part of net cash arrangements as discussed above and to provide a reconciliation between the asset purchases and cash flow statement.

Statement of asset movements (2010-11)

This table shows the movements in asset classes through addition (eg purchases) and other movements (eg depreciation and amortisation).

Purchases are reconciled in the Capital Budget Statement to the Statement of Cash Flows as described above and include sources of funding for asset purchases and include amounts received under net cash resourcing arrangements as also described above.

Schedules of Administered Activity

Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

The schedule identifies the revenues and expenses administered by the AOTDTA on behalf of the Government.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

The schedule shows the assets and liabilities administered by the AOTDTA on behalf of the Government.

Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

The schedule shows the cash flows administered by the AOTDTA on behalf of the Government.

