

# **Australian Institute of Aboriginal and Torres Strait Islander Studies**

## **Entity resources and planned performance**

# AUSTRALIAN INSTITUTE OF ABORIGINAL AND TORRES STRAIT ISLANDER STUDIES

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# AUSTRALIAN INSTITUTE OF ABORIGINAL AND TORRES STRAIT ISLANDER STUDIES

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is an independent statutory authority created by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989* (the Act). The purpose of AIATSIS is to build pathways for the knowledge of Aboriginal and Torres Strait Islander peoples to grow and be shared. This purpose contributes to a broader vision for Indigenous peoples' knowledge and culture to be recognised, respected and valued.

AIATSIS' Statement of Strategic Intent for the period 2013–2016 sets out the following goals:

1. Promote Australia's Aboriginal and Torres Strait Islander peoples, their heritage and culture
2. Focus outward and engage collaboratively
3. Provide the foundation for research excellence in Australian Indigenous studies
4. Ensure our collections are safe, secure, valued and growing
5. Celebrate 50 years of leadership and excellence in Indigenous studies (2014)
6. Create an effective organisation where people want to work.

Priorities for AIATSIS in the coming year include:

**Securing AIATSIS' collection:** The AIATSIS collection contains over six million items including film, photos, art and artefacts and manuscripts, and has been independently assessed as the most significant collection of Aboriginal and Torres Strait Islander materials in the world. It has, for example, language materials listed on the United Nations Educational, Scientific and Cultural Organization (UNESCO) Memory of the World Australian Register. The Government has announced the investment of an additional \$5 million in 2015–16 to strengthen AIATSIS' capacity to preserve, manage and share its collection.

**Establishing the AIATSIS Foundation:** AIATSIS has established a not-for-profit foundation to raise funds and broker partnerships that will support its mission. Once established, the foundation will also look to supporting opportunities for greater public engagement with the AIATSIS collection and AIATSIS experts. In the longer term it will also seek funding and other partnerships for the establishment of an iconic Canberra precinct, modelled after the National Museum of the American Indian that is symbolically located at the head of the National Mall in Washington DC.

**Pursuing an externally funded strategic research agenda:** AIATSIS is building partnerships and seeking alternative sources of funding to better position its leadership role in Indigenous Studies for which it is uniquely positioned. The research programme will continue to develop through 2015–16 and will be focused around our deep expertise in matters such as cultural competency and ethics, relationship with community, methodologies, native title and collections-based research. The Before It's Too Late Mk3 announced in late 2014, will also be scoped and clarify for Government the status of materials not already in the collection that will need to be secured before they disintegrate. Possible mechanisms to undertake this large task will include, for example, linking with and energising other tertiary institutions to join in the task in their teaching and research programmes.

**Transformative planning and reform:** AIATSIS is working with its stakeholders and the Department of Education and Training to consider scenarios and plan for how AIATSIS is best positioned and resourced to contribute to knowledge and understanding of Indigenous Australia over the medium and longer term (up to fifty years). This includes considering AIATSIS' role in leading practice and undertaking research, publication and supporting the development of Indigenous scholars and researchers, as well as preserving and making accessible the collection. Out of this process AIATSIS' next four year corporate plan will be developed to replace the current plan which expires at the end of this financial year.

**Building on AIATSIS' refreshed online presence:** In 2014–15, AIATSIS rebuilt and relaunched its website. As well as bringing the site in line with the latest functionality including integration with social media, it has been designed to grow into Australia's authoritative gateway to Indigenous Australia, as well as provide access to AIATSIS' collections, research outputs and corporate information. Maintaining and building from this platform is a key opportunity.

**Refreshing the publishing business model:** Aboriginal Studies Press exists to respond to market failure in the publication of academic and general texts on Indigenous Australia, particularly by Indigenous authors and/or through culturally proficient practice. However, opportunities to expand its impact and commercial outcomes, including through international markets, have emerged and will be pursued through 2015–16.

AIATSIS' key challenges in 2015–16 include:

**Change management:** AIATSIS' engagement in transformative planning and the associated restructuring and reform requires an effective change management strategy. Communication and engagement with institutional and community stakeholders will be critical in adjusting and meeting expectations.

**Technological change:** AIATSIS operates in the rapidly changing world of knowledge management and must be at the forefront of technological change notwithstanding constrained resources. 2015–16 will see the implementation of a world class digital asset and electronic document management system.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies resource statement—Budget estimates for 2015–16 as at Budget May 2015**

	<i>Actual Available Appropriation 2014–15</i>	Estimate of prior year amounts available in 2015–16	Proposed at 2015–16 Budget	Total 2015–16 estimate
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance/Reserves at bank</b>	17,203	17,533	-	17,533
<b>REVENUE FROM GOVERNMENT</b>				
<b>Ordinary annual services<sup>(a)</sup></b>				
Outcome 1	13,317	-	14,935	14,935
<b>Total ordinary annual services</b>	<b>13,317</b>	<b>-</b>	<b>14,935</b>	<b>14,935</b>
<b>Other services<sup>(b)</sup></b>				
Non-operating	75	-	74	74
<b>Total other services</b>	<b>75</b>	<b>-</b>	<b>74</b>	<b>74</b>
<b>Total annual appropriations</b>	<b>13,392</b>	<b>-</b>	<b>15,009</b>	<b>15,009</b>
<b>Total net resourcing for entity</b>	<b>30,595</b>	<b>17,533</b>	<b>15,009</b>	<b>32,542</b>

(a) Appropriation Bill (No. 1) 2015–16.

(b) Appropriation Bill (No. 2) 2015–16.

Notes:

All figures are GST exclusive.

AIATSIS is not directly appropriated as it is a corporate Commonwealth entity.

Appropriations are made to the Department of Education and Training, which are then paid to AIATSIS and are considered 'departmental' for all purposes.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Australian Institute of Aboriginal and Torres Strait Islander Studies are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2015–16 Budget measures**

**Part 1: Measures announced since the 2014–15 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
<b>Expense measures</b>					
Australian Institute of Aboriginal and Torres Strait Islander Studies – preservation of Indigenous cultural resources					
1					
Departmental expenses	-	5,000	-	-	-
<b>Total</b>	-	<b>5,000</b>	-	-	-
<b>Total expense measures</b>					
Departmental	-	5,000	-	-	-
<b>Total</b>	-	<b>5,000</b>	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis.

## 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. Commonwealth programmes are the primary vehicle by which Government entities achieve the intended results of their outcome statements. Entities are required to identify the programmes which contribute to Government outcomes over the Budget and forward years.

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of AIATSIS in achieving Government outcomes.

**Outcome 1: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections.**

#### Outcome 1 strategy

AIATSIS is an independent statutory authority created by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989* (the Act). It is governed by its own Council, which has a majority of Aboriginal and Torres Strait Islander members.

The Statement of Strategic Intent 2013–2016 provides direction for the allocation of resources across the broad functions of AIATSIS as prescribed under Section 5 of the Act, which requires AIATSIS to:

- undertake and promote Aboriginal and Torres Strait Islander studies
- publish the results of Aboriginal and Torres Strait Islander studies and to assist in the publication of the results of such studies
- conduct research in fields relevant to Aboriginal and Torres Strait Islander studies and to encourage other persons or bodies to conduct such research
- assist in training persons, particularly Aboriginal and Torres Strait Islander persons, as research workers in fields relevant to Aboriginal and Torres Strait Islander studies
- establish, maintain and provide appropriate access to a cultural resource collection consisting of materials relating to Aboriginal and Torres Strait Islander studies
- encourage understanding, in the general community, of Aboriginal and Torres Strait Islander societies
- carry out such other functions as are conferred on AIATSIS by the Act
- do anything else that is incidental or conducive to the performance of any of the preceding functions.

**Outcome expense statement**

Table 2.1 provides an overview of the total expenses for Outcome 1 by programme.

**Table 2.1: Budgeted expenses for Outcome 1**

	2014–15 Estimated actual expenses \$'000	2015–16 Estimated expenses \$'000
<b>Outcome 1:</b> Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections.		
<b>Programme 1: AIATSIS: Research and Collections</b>		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	13,295	14,935
Revenues from other independent sources	5,863	5,863
<b>Total for Programme 1</b>	<b>19,158</b>	<b>20,798</b>
<b>Total expenses for Outcome 1</b>	<b>19,158</b>	<b>20,798</b>
	2014–15	2015–16
<b>Average staffing level (number)</b>	134	143



**Programme 1: AIATSIS Research, Collections, Publications and Communication**

**Programme objective**

AIATSIS contributes to Outcome 1 by pursuing the following goals established in the Statement of Strategic Intent 2013–2016.

During 2015–16,

**Goal 1: Promote Australia’s Aboriginal and Torres Strait Islander peoples, their heritage and culture**

AIATSIS provides general and specific information about Aboriginal and Torres Strait Islander peoples to local and global audiences. AIATSIS continually looks for opportunities to advance this goal through engaging with complementary agendas and activities, including through provision of public policy advice to Parliament, collaboration on exhibitions, engaging with international parties both here and abroad, and joint academic arrangements. For example, AIATSIS is soon to sign off on an international Statement of Cooperation with the National Museum of the American Indian.

**Goal 2: Focus outward and engage collaboratively**

AIATSIS has rebuilt its multimedia presence, enhancing its reach to Australians everywhere and to the world. AIATSIS will engage in strategies to increase external engagement and maintain and build on its renewed online platform. The AIATSIS catalogue facility, called Mura, allows the public to review its holdings, wherever they are. AIATSIS works to enhance accessibility and discoverability.

Many communities express the desire for visits from AIATSIS and for the return of collection materials related to them. AIATSIS is considering how to develop its future programme of work having regard to increasing community engagement and the desire to develop a new museological approach. In the longer term, it is anticipated that a greater emphasis on repatriation of materials, where possible, will contribute to ethical collections practices and increased employment and study opportunities in communities with a concomitant growth of local and regional cultural centres.

AIATSIS also conducts seminars, conferences and public events that promote Indigenous peoples’ knowledge and cultures and activities are communicated through a range of media. Aboriginal Studies Press, AIATSIS’ publishing arm, publishes outstanding writing especially by Indigenous authors. AIATSIS also publishes free downloadable resources, including material for schools, and produces information to inform research, policy and practice.

**Goal 3: Provide the foundation for research in Australian Indigenous studies**

After 50 strong years of research and of successfully encouraging the development of research in tertiary institutions and communities, AIATSIS is now reviewing and repositioning its research leadership to where it will be most effective and break new

### *AIATSIS Budget Statements*

horizons. AIATSIS has committed to pursuing a strategic research agenda based on its unique strengths, but funded through grants and on a fee-for-service basis. This agenda will continue to be defined and negotiated in 2015–16. AIATSIS leadership in ethical research, its invaluable archival collections, cultural competence and human capital is at the heart of this transformation. As a publicly funded research agency dedicated to Aboriginal and Torres Strait Islander studies, AIATSIS promotes and participates in critical Indigenous research networks. AIATSIS research staff undertake rigorous community-based research projects, participate in policy debate and provide advice directly to government. AIATSIS will seek to secure competitive research grants and consultancies to develop its leadership and ability to provide sound and innovative advice.

AIATSIS' archival collections provide invaluable and essential research infrastructure nationally and internationally for both community and academics. AIATSIS aims to promote itself as the place to conduct research and deposit research materials. Within available resources, AIATSIS aims to provide extensive and culturally appropriate support to Aboriginal and Torres Strait Islander individuals and communities conducting research about their families, communities, languages and cultures, including family history research training and services. Improving cultural knowledge and practice will lead to improved wellbeing for Aboriginal and Torres Strait Islander peoples.

#### **Goal 4: Ensure collections are safe, secure and valued**

AIATSIS aims to ensure materials in the AIATSIS collections are stored and managed in accordance with the highest standards in archival management, including concerted effort to preserve, conserve and make accessible at risk materials through digitisation. A recent technical assessment has provided expert advice on the structure, scale and resources required to achieve this, and it identified urgent and potential catastrophic risks to elements of the collection. Through the additional resources provided through the Budget and reprioritisation of existing resources, AIATSIS will start to implement the strategies and approach recommended in this assessment. Access to AIATSIS collections is provided in a culturally appropriate manner.

#### **Goal 5: Celebrate 50 years of leadership and excellence in Indigenous studies**

Celebration of AIATSIS' 50th anniversary (in 2014) was completed during 2014–15. Planning for the next fifty years will be progressed through transformative planning and reform.

#### **Goal 6: Foster an effective organisation where people want to work**

The AIATSIS executive actively engages with all staff through structured arrangements to maximise both the effectiveness of the organisation and people's commitment to it. The AIATSIS staff survey shows very high levels of staff engagement.

AIATSIS upholds the highest standards of governance through the AIATSIS Council and advisory committees.

## Programme expenses

Programme expenses are based on appropriation plus anticipated external revenue.

### Programme expenses 1.1 AIATSIS Research, Collections, Publications and Communication

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
Annual departmental expenses:					
Departmental item	19,158	20,798	15,796	15,841	15,955
<b>Total programme expenses</b>	<b>19,158</b>	<b>20,798</b>	<b>15,796</b>	<b>15,841</b>	<b>15,955</b>

### Programme 1 deliverables

AIATSIS delivers products and services relevant to its functions and purpose, including:

- quality online information and resources about Aboriginal and Torres Strait Islander peoples
- quality publications for trade and a variety of open access formats
- preservation of and making discoverable the collection of cultural materials relevant to Aboriginal and Torres Strait Islander peoples
- access to the collections, including advice and support for clients and copies of materials requested
- guidelines for research, collections management and publishing with Aboriginal and Torres Strait Islander peoples
- research projects on matters of importance to Aboriginal and Torres Strait Islander peoples
- research and consultancy services
- advice on policy and practice in areas of interest to Aboriginal and Torres Strait Islander peoples
- accession of new material into the collections as resources allow
- limited range of public programmes and events as funding allows
- corporate support systems and governance
- efficient and innovative learning and development programmes for staff.

### Programme 1 key performance indicators

The key performance indicators are:

- reach and impact of our communication activity

*AIATSIS Budget Statements*

- quality, innovation and impact demonstrated through AIATSIS' own research, publications and collections practice
- reach and take-up of standards, guidance and advice on best practice
- rates at which material is offered to and accepted into the collection, preserved and made discoverable and accessible
- performance against measures of staff engagement.

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015–16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Movement of administered funds between years

AIATSIS has no administered funds; therefore Table 3.1.1 is not presented.

#### 3.1.2 Special accounts

AIATSIS has no special accounts; therefore Table 3.1.2 is not presented.

#### 3.1.3 Australian Government Indigenous expenditure

All AIATSIS' expenditure is in support of Indigenous activities.

**Table 3.1.3: Australian Government Indigenous expenditure (AGIE)**

	<i>Approp Bill No. 1 \$'000</i>	<i>Approp Bill No. 2 \$'000</i>	<i>Total approp \$'000</i>	<i>Total</i> \$'000	<i>Programme</i>
<b>Australian Institute of Aboriginal and Torres Strait Islander Studies</b>					
<b>Outcome 1</b>					
Departmental 2015–16	14,935	74	15,009	15,009	1
<i>Departmental 2014–15</i>	<i>13,317</i>	<i>75</i>	<i>13,392</i>	<i>13,392</i>	
Total outcome 1 2015–16	14,935	74	15,009	15,009	
<i>Total outcome 1 2014–15</i>	<i>13,317</i>	<i>75</i>	<i>13,392</i>	<i>13,392</i>	
<b>Total Departmental 2015–16</b>	<b>14,935</b>	<b>74</b>	<b>15,009</b>	<b>15,009</b>	
<i>Total Departmental 2014–15</i>	<i>13,317</i>	<i>75</i>	<i>13,392</i>	<i>13,392</i>	
<b>Total AGIE 2015–16</b>	<b>14,935</b>	<b>74</b>	<b>15,009</b>	<b>15,009</b>	
<i>Total AGIE 2014–15</i>	<i>13,317</i>	<i>75</i>	<i>13,392</i>	<i>13,392</i>	

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in entity resourcing and financial statements**

There are no material variances between the entity resources table and the Portfolio Budget Statements.

### **3.2.2 Analysis of budgeted financial statements**

#### **Budgeted departmental income statement**

The statement shows the estimated net cost of services for AIATSIS.

The budgeted net cost of services to AIATSIS for delivering its programmes in 2015–16 is \$14.9 million.

#### **Expenses**

Total departmental expenses budgeted for in 2015–16 are \$20.8 million, comprising \$14.5 million for employee expenses, \$5.1 million for suppliers and \$1.2 million for depreciation and amortisation.

#### **Income**

Total departmental own-source income budgeted for in 2015–16 is \$5.9 million, comprising \$1.6 million from sale of goods and rendering of services, \$0.6 million from interest and \$3.6 million from other sources.

Revenue from Government for 2015–16 is budgeted at \$14.9 million.

#### **Budgeted departmental balance sheet**

The statement shows the estimated end of year position for departmental assets and liabilities.

#### **Assets**

Total departmental assets budgeted for 2015–16 are \$42.2 million, comprising \$24.4 million in non-financial assets and \$17.8 million in financial assets.

Non-financial assets include \$12.0 million for land and buildings and \$12.4 million for property, plant and equipment.

#### **Liabilities**

Total departmental liabilities budgeted for in 2015–16 are \$3.5 million, comprising \$2.9 million in provisions and \$0.6 million in payables.

**Budgeted statement of cash flows**

The statement provides information on estimates of the extent and nature of cash flows by categorising the expected cash flows against operating, investing and financing activities.

**Statement of changes in equity – summary of movement**

The statement shows the expected movement of equity during the budget year.

**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**

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	13,327	14,488	9,896	9,941	10,084
Suppliers	4,577	5,080	4,670	4,670	4,641
Grants	24	-	-	-	-
Depreciation and amortisation	1,230	1,230	1,230	1,230	1,230
<b>Total expenses</b>	<b>19,158</b>	<b>20,798</b>	<b>15,796</b>	<b>15,841</b>	<b>15,955</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,569	1,628	797	797	797
Interest	633	652	450	450	450
Other	3,661	3,583	4,713	4,713	4,713
<b>Total own-source revenue</b>	<b>5,863</b>	<b>5,863</b>	<b>5,960</b>	<b>5,960</b>	<b>5,960</b>
<b>Total own-source income</b>	<b>5,863</b>	<b>5,863</b>	<b>5,960</b>	<b>5,960</b>	<b>5,960</b>
<b>Net cost of/(contribution by) services</b>	<b>13,295</b>	<b>14,935</b>	<b>9,836</b>	<b>9,881</b>	<b>9,995</b>
Revenue from Government	13,295	14,935	9,836	9,881	9,995
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on and Australian Accounting Standards basis.

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

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,050	1,050	1,050	1,050	1,050
Trade and other receivables	517	517	595	595	595
Other investments	16,483	16,213	15,365	15,095	14,825
<b>Total financial assets</b>	<b>18,050</b>	<b>17,780</b>	<b>17,010</b>	<b>16,740</b>	<b>16,470</b>
<b>Non-financial assets</b>					
Land and buildings	11,654	11,969	12,670	12,475	12,280
Property, plant and equipment	12,386	12,415	12,558	13,097	13,636
Inventories	30	30	30	30	30
Other non-financial assets	6	6	6	6	6
<b>Total non-financial assets</b>	<b>24,076</b>	<b>24,420</b>	<b>25,264</b>	<b>25,608</b>	<b>25,952</b>
<b>Total assets</b>	<b>42,126</b>	<b>42,200</b>	<b>42,274</b>	<b>42,348</b>	<b>42,422</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	434	434	434	434	434
Other payables	194	194	194	194	194
<b>Total payables</b>	<b>628</b>	<b>628</b>	<b>628</b>	<b>628</b>	<b>628</b>
<b>Provisions</b>					
Employee provisions	2,875	2,875	2,875	2,875	2,875
<b>Total provisions</b>	<b>2,875</b>	<b>2,875</b>	<b>2,875</b>	<b>2,875</b>	<b>2,875</b>
<b>Total liabilities</b>	<b>3,503</b>	<b>3,503</b>	<b>3,503</b>	<b>3,503</b>	<b>3,503</b>
<b>Net assets</b>	<b>38,623</b>	<b>38,697</b>	<b>38,771</b>	<b>38,845</b>	<b>38,919</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,613	3,687	3,761	3,835	3,909
Reserves	13,939	13,939	13,939	13,939	13,939
Retained surplus	21,071	21,071	21,071	21,071	21,071
<b>Total parent entity interest</b>	<b>38,623</b>	<b>38,697</b>	<b>38,771</b>	<b>38,845</b>	<b>38,919</b>
<b>Total Equity</b>	<b>38,623</b>	<b>38,697</b>	<b>38,771</b>	<b>38,845</b>	<b>38,919</b>

\* Equity is the residual interest in assets after the deduction of liabilities.



**Table 3.2.3: Departmental statement of changes in equity—summary of movement (Budget year 2015–16)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2015</b>				
Balance carried forward from previous period	21,071	13,939	3,613	38,623
<b>Adjusted opening balance</b>	<b>21,071</b>	<b>13,939</b>	<b>3,613</b>	<b>38,623</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	74	74
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>74</b>
<b>Estimated closing balance as at 30 June 2016</b>	<b>21,071</b>	<b>13,939</b>	<b>3,687</b>	<b>38,697</b>
<b>Closing balance attributable to the Australian Government</b>	<b>21,071</b>	<b>13,939</b>	<b>3,687</b>	<b>38,697</b>

Prepared on an Australian Accounting Standards basis.

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

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	13,295	14,935	9,836	9,881	9,995
Sale of goods and rendering of services	1,569	1,628	875	797	797
Interest	633	652	450	450	450
Other	3,661	3,583	4,713	4,713	4,713
<b>Total cash received</b>	<b>19,158</b>	<b>20,798</b>	<b>15,874</b>	<b>15,841</b>	<b>15,955</b>
<b>Cash used</b>					
Employees	13,227	14,488	9,896	9,941	10,084
Suppliers	4,577	5,080	4,670	4,670	4,641
Other	24	-	-	-	-
<b>Total cash used</b>	<b>17,828</b>	<b>19,568</b>	<b>14,566</b>	<b>14,611</b>	<b>14,725</b>
<b>Net cash from operating activities</b>	<b>1,330</b>	<b>1,230</b>	<b>1,308</b>	<b>1,230</b>	<b>1,230</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	270	848	270	270
<b>Total cash received</b>	<b>-</b>	<b>270</b>	<b>848</b>	<b>270</b>	<b>270</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,075	1,574	2,074	1,574	1,574
Investments	330	-	156	-	-
<b>Total cash used</b>	<b>1,405</b>	<b>1,574</b>	<b>2,230</b>	<b>1,574</b>	<b>1,574</b>
<b>Net cash used by investing activities</b>	<b>(1,405)</b>	<b>(1,304)</b>	<b>(1,382)</b>	<b>(1,304)</b>	<b>(1,304)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	75	74	74	74	74
<b>Total cash received</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Net cash from financing activities</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Net increase/(decrease) in cash held</b>					
Cash and cash equivalents at the beginning of the reporting period	1,050	1,050	1,050	1,050	1,050
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>

Prepared on an Australian Accounting Standards basis.

**Table 3.2.5: Departmental capital budget statement  
(for the period ended 30 June)**

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	75	74	74	74	74
<b>Total new capital appropriations</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	75	74	74	74	74
<b>Total Items</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	75	74	74	74	74
Funded internally from departmental resources <sup>(b)</sup>	1,000	1,500	2,000	1,500	1,500
<b>TOTAL</b>	<b>1,075</b>	<b>1,574</b>	<b>2,074</b>	<b>1,574</b>	<b>1,574</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,075	1,574	2,074	1,574	1,574
<b>Total cash used to acquire assets</b>	<b>1,075</b>	<b>1,574</b>	<b>2,074</b>	<b>1,574</b>	<b>1,574</b>

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- donations and contributions
- gifts
- internally developed assets
- proceeds from the sale of assets.

**Table 3.2.6: Statement of asset movements (Budget year 2015–16)**

	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Total \$'000
<b>As at 1 July 2015</b>				
Gross book value	12,040	4,123	10,269	26,432
Accumulated depreciation/amortisation and impairment	(386)	(1,733)	(273)	(2,392)
<b>Opening net book balance</b>	<b>11,654</b>	<b>2,390</b>	<b>9,996</b>	<b>24,040</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity <sup>(a)</sup>	-	-	74	74
By purchase - appropriation ordinary annual services <sup>(b)</sup>	510	990	-	1,500
<b>Total additions</b>	<b>510</b>	<b>990</b>	<b>74</b>	<b>1,574</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(195)	(897)	(138)	(1,230)
<b>Total other movements</b>	<b>(195)</b>	<b>(897)</b>	<b>(138)</b>	<b>(1,230)</b>
<b>As at 30 June 2016</b>				
Gross book value	12,550	5,113	10,343	28,006
Accumulated depreciation/amortisation and impairment	(581)	(2,630)	(411)	(3,622)
<b>Closing net book balance</b>	<b>11,969</b>	<b>2,483</b>	<b>9,932</b>	<b>24,384</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>				
Operations and Maintenance			340	
Preservation and Conservation			220	
<b>Total operating expenditure on heritage and cultural assets</b>			<b>560</b>	

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2015–16, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2015–16 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

AIATSIS has no budgeted administered income and expenses; therefore Table 3.2.7 is not presented.

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

AIATSIS has no budgeted administered assets and liabilities; therefore Table 3.2.8 is not presented.

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

AIATSIS has no budgeted administered cash flows on behalf of government; therefore Table 3.2.9 is not presented.

**Table 3.2.10: Administered capital budget statement (for the period ended 30 June)**

AIATSIS has no administered capital budget; therefore Table 3.2.10 is not presented.

**Table 3.2.11: Statement of administered asset movements (Budget year 2015–16)**

AIATSIS has no administered asset movements; therefore Table 3.2.11 is not presented.

**3.2.4 Notes to the financial statements**

AIATSIS' budgeted financial statements are prepared in accordance with the Australian Accounting Standards and Accounting Guidance releases, and having regard to the Statements of Accounting concepts.