

Australian Institute of Family Studies

Agency resources and planned performance

AUSTRALIAN INSTITUTE OF FAMILY STUDIES

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AUSTRALIAN INSTITUTE OF FAMILY STUDIES

Section 1: Agency overview and resources

The planned outcome of the Australian Institute of Family Studies is:

Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, service providers, and the broader community.

1.1 STRATEGIC DIRECTION

The Australian Institute of Family Studies (the Institute) is a Melbourne-based agency of the Australian Government that conducts, facilitates and communicates research about issues affecting families in Australia. The Institute was established in 1980 under part XIVA of the Australian *Family Law Act 1975*.

To achieve its outcome, the Institute undertakes a range of research activities in accordance with its research principles: rigour, relevance and responsiveness. Research findings are communicated to key stakeholders, including the Australian Government; state, territory and local governments; providers of services to families and children; researchers and policy makers; and the broader community.

The Institute's Strategic and Research Plans 2009-10 to 2011-12 set the framework for its research activities. The resulting Institute research underpins policy development in areas such as balancing work and family life, early childhood education and development, the impact of the welfare system on workforce participation, social inclusion, low- to middle-income families, regional and remote area families, Indigenous families, the implications of an ageing population, relationships pathways and family law.

During 2009-10, the Institute will continue to undertake impartial policy-relevant research on a broad range of family-related issues. Emphasis will be placed on further strengthening partnerships and networks to extend research capacity and facilitate knowledge transfer. The Institute will continue to focus on its longitudinal studies and its clearinghouses. Preparation will commence for the AIFS Conference in 2010 that will provide a national forum for debate about family-related issues.

The Institute will effectively implement and maintain high standards of corporate governance and accountability guided by its Risk Assessment and Audit Committee.

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The Institute has one new Budget measure, involving budget savings of \$200,000 against its appropriation, since the publication of the 2008–09 budget and forward years (see Table 1.2). The Institute’s functions remain unchanged.

1.2 AGENCY RESOURCE STATEMENT

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

Table 1.1: Australian Institute of Family Studies 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	Actual Available Appropriation 2008–09 \$'000
Ordinary Annual Services¹				
Departmental				
Prior year departmental appropriation	3,490 ⁴	-	3,490	
Departmental appropriation	-	3,906	3,906	6,350
s. 31 relevant agency receipts ³	1,063	8,126	9,189	10,280
Total	4,553	12,032	16,585	16,630
Total ordinary annual services	A 4,553	12,032	16,585	16,630
Other services²				
Administered expenses				
Specific payments to states, ACT, NT and local government				
Outcome 1	-	-	-	-
Total	-	-	-	-
New administered expenses				
Outcome 1	-	-	-	-
Total	-	-	-	-
Departmental non-operating				
Equity injections	-	-	-	-
Previous years' outputs	-	-	-	-
Total	-	-	-	-
Administered non-operating				
Administered assets and liabilities	-	-	-	-
Payments to CAC Act bodies – non-operating	-	-	-	-
Total	-	-	-	-
Total other services²	B -	-	-	-
Total available annual appropriations	4,553	12,032	16,585	16,630
Special appropriations				
Special appropriations limited by criteria/entitlement				
<i>Special Appropriation Act 2006</i>	-	-	-	-
<i>Special Appropriation Act 2008</i>	-	-	-	-
Special appropriations limited by amount				
<i>Special Appropriation Act 1999</i>	-	-	-	-
Total special appropriations	C -	-	-	-
Total appropriations excluding special accounts	4,553	12,032	16,585	16,630

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Table 1.1: Australian Institute of Family Studies resource statement — Budget estimates for 2009–10 as at Budget May 2009 (continued)

	Estimate of prior year amounts available in 2009–10 \$'000	Proposed at Budget = 2009–10 \$'000	Total Estimate 2009–10 \$'000	Actual Available Appropriation 2008–09 \$'000
Special accounts				
Opening balance ⁵	-	-	-	-
Appropriation receipts	-	-	-	-
Appropriation receipts – other agencies	-	-	-	-
Non-appropriation receipts to special accounts	-	-	-	-
Total special account D	-	-	-	-
Total resourcing A+B+C+D	4,553	12,032	16,585	16,630
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 agency	4,553	12,032	16,585	16,630

1 Appropriation Bill (No. 1) 2009–10.

2 Appropriation Bill (No. 2) 2009–10.

3 Own source income.

4 Estimated adjusted balance carried from previous year for Annual Appropriations.

5 Estimated opening balance for special accounts. For further detail on special accounts see Table 3.1.2.

Note: All figures are GST exclusive.

Third party payments from and on behalf of other agencies

The Institute has no third party drawdown arrangements with other agencies.

1.3 BUDGET MEASURES

Budget measures relating to the Australian Institute of Family Studies are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2009–10 Budget measures

	Program	2008–09 \$'000	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000
Expense measures						
Prime Minister and Cabinet Portfolio – further efficiencies	1.1					
Departmental expenses		-	(200)	(200)	(200)	(210)
Total		-	(200)	(200)	(200)	(210)
Total expense measures						
Departmental		-	(200)	(200)	(200)	(210)
Total		-	(200)	(200)	(200)	(210)

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 figure 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 figure 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: Inform government, policy makers and other stakeholders on factors affecting how families function</p>	<p>Outcome 1: Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, service providers, and the broader community</p>
<div style="border: 1px solid black; padding: 2px;"> Output Group 1.1: Departmental Outputs </div>	<div style="border: 1px solid black; padding: 2px;"> Program 1.1: Australian Institute of Family Studies </div>

1.5 PROGRAMS FOR WHICH TREASURY IS APPROPRIATED UNDER THE NEW FEDERAL FINANCIAL RELATIONS (FFR) FRAMEWORK

The Council of Australian Governments (COAG) has agreed to a new framework for Federal Financial Relations that is being implemented in a staged manner from 1 January 2009. Under these arrangements, specific purpose payments (SPPs) will now be made through combined monthly payments from the Commonwealth Treasury to and through state and territory treasuries.

No agencies in the Prime Minister and Cabinet portfolio are affected by these changes.

Further information on the Federal Financial Relations arrangements can be found in the Portfolio Budget Statements of the Treasury and in Budget Paper No. 3, Australia's Federal Relations 2009–10.

Section 2: Outcome and planned performance

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

The agency's outcome is described below, together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the Institute in achieving government outcomes.

2.1 OUTCOME PERFORMANCE INFORMATION

Outcome 1: Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, services providers, and the broader community

2.1.1 Outcome 1 strategy

The Institute has a single planned outcome. Its Strategic Plan and Research Plan for the three-year period commencing 1 July 2009 identify the strategic direction and priority areas for research and dissemination.

The research program also monitors and analyses social and demographic trends, tracking changes in family form, functioning and behaviour, and placing those changes within the wider context of social, economic and demographic change.

During the three-year period, significant resources will continue to be directed towards *Growing up in Australia: The Longitudinal Study of Australian Children* and the evaluation of family law reforms, along with major government reviews; short- and medium-term research projects, submissions and reports; and the management of the Institute's national clearinghouses, which include the Australian Family Relationships Clearinghouse (AFRC), National Child Protection Clearinghouse (NCPC), Australian Centre for the Study of Sexual Assault (ACSSA) and Communities and Families Clearinghouse Australia (CAFCA).

Activities will be targeted to meet the needs of three broad groups:

- policy makers, who require robust, timely and credible information to inform the development and review of policies and programs affecting families
- service providers, who require efficient access to high-quality and relevant information to improve professional practice that supports families

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- the broader community, including the research community, to raise understanding of factors affecting family functioning in order to improve the lives of families.

The major external factor that may affect the capacity of the Institute to achieve its intended results is the potential for a reduction in the capacity of other government departments and agencies to commission research from the Institute. The Institute will, however, maintain its responsiveness to rapidly changing policy priorities.

The Institute will project and report its impact on improving understanding of family function by measuring the following four factors:

- (a) Number of Institute publications that are distributed in print and downloaded electronically, to indicate the relevance and quality of the Institute's research and the effectiveness of our communications across all target groups

	2007–08 Benchmark	2008–09 Revised Budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Number of print publications ^a	59,798	60,000	60,000	50,000	50,000	50,000
Number of electronic publication downloads ^b	794,538	873,000	960,000	1,056,000	1,160,000	1,270,000
Total	854,336	933,000	1,020,000	1,106,000	1,210,000	1,320,000

a Includes mail distribution of *Family Matters*, NCPC newsletters and issues papers and ACSSA newsletters issues papers and *Wraps*. Reduction of print production over the forward years is reflective of cost-saving strategies.

b Includes downloads of all Institute publications. See www.aifs.gov.au/institute/pubs/pubsmenu.html

- (b) Number of public submissions to government inquiries that cite Institute-authored research, to indicate the credibility and relevance of Institute research to policy-makers

	2007–08 Benchmark	2008–09 Revised Budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Number of submissions	14	10	12	12	12	12

Note: Trend predictions will vary, given dependence on the number of government enquiries undertaken in areas relevant to the Institute's expertise.

- (c) Number of funding agreements and number of different commissioning agencies, to indicate the responsiveness and rigour of the Institute's research to the policy community

	2007-08 Benchmark	2008-09 Revised Budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Number of funding agreements	32	34	34	34	34	34
Number of commissioning agencies	17	19	20	20	21	21

- (d) Number, medium and audience reach of media coverage of Institute activities and data, to indicate the relevance and timeliness of Institute activities and effectiveness of our communications.

	2007-08 Benchmark	2008-09 Revised Budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Number of mentions	1,980	5,300	3,500	5,800	3,800	6,600
- radio	1,096					
- television	697					
- press	142					
- internet	400					
Audience/ circulation	52,420,815	100,000,000	60,000,000	110,000,000	66,000,000	120,000,000
- radio	9,457,200					
- television	10,619,977					
- press	32,343,638					

2.1.2 Budgeted expenses and resources

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

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1	2008–09 Estimated Actual Expenses \$'000	2009–10 Estimated Expenses \$'000
Program 1.1: Australian Institute of Family Studies		
Departmental expenses		
Ordinary Annual Services (Appropriation Bill No. 1)	4,037	3,906
Revenues from independent sources (section 31)	9,302	8,235
Expenses not requiring appropriation in the Budget year	302	24
Total for Program 1.1	13,641	12,165
Outcome 1 totals by appropriation type		
Departmental expenses		
Ordinary Annual Services (Appropriation Bill No. 1)	4,037	3,906
Revenues from independent sources (section 31)	9,302	8,235
Expenses not requiring appropriation in the Budget year	302	24
Total expenses for Outcome 1	13,641	12,165
	2008–09	2009–10
Average staffing level (number)	64	67

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

2.1.3 Contributions to Outcome 1

Program 1.1: Australian Institute of Family Studies

Program objective

The Institute's objectives have been set in order to achieve the intended result of increased understanding of policy makers, service providers and the broader community of factors affecting how families function. The objectives are detailed in the Strategic Plan 2009–2010 to 2011–2012:

- conduct high-quality research relevant to policy and practice on a broad range of issues regarding families in Australia
- expand the national knowledge base of factors affecting families through collaborative partnerships
- increase the effectiveness of communications to foster greater understanding about factors that affect families
- build organisational capacity to achieve research and communication objectives.

Program expenses

While the Institute's appropriation is relatively stable, both revenue and expenses are influenced by the total value of externally commissioned contracts. The program expenses vary across the forward years as large projects are completed or extended and new projects commissioned.

	2008–09 Revised budget	2009–10 Budget	2010–011 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
(\$'000)					
Annual departmental expenses:					
Departmental item	13,617	12,141	12,449	13,037	13,472
Expenses not requiring appropriation in the Budget year	24	24	24	24	24
Total departmental expenses	13,641	12,165	12,473	13,061	13,496

Program deliverables

The Institute delivers a wide range of information and research-based products and services such as:

- publications, including *Family Matters*, research reports and submissions
- information resources and services, including national clearinghouses and electronic alerts
- research-based information and advice to inform policy development and to assist practitioners
- the AIFS Conference and Seminar Series, external presentations, workshops and forums
- information conveyed to the broader community through the media.

Program key performance indicators

The Institute's key performance indicators have been grouped under the Institute's program objectives for research, communication and organisational capability.

Key performance indicators for research objectives:

- Number of public submissions to government inquiries that cite Institute-authored research
- Number of funding agreements and the number of commissioning agencies
- Number of Institute-authored articles published in peer-reviewed journals and publications

Key performance indicators for communication objective:

- Number and audience reach of media mentions—online, print, television, radio
- Number of Institute publications distributed and downloaded

Key performance indicators for organisational capability objective:

- Qualifications and professional experience of Institute staff
- Results of Institute employee surveys

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements that 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

The Institute does not receive administered funds.

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 *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Institute.

Table 3.1.2: Estimates of special account cash flows and balances

	Opening balance 2009-10 <i>2008-09</i>	Receipts 2009-10 <i>2008-09</i>	Payments 2009-10 <i>2008-09</i>	Adjustments 2009-10 <i>2008-09</i>	Closing balance 2009-10 <i>2008-09</i>
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies Special Account – Australian Institute of Family Studies (D)	-	-	-	-	-
	-	-	-	-	-
Total special accounts 2009-10 Budget estimate	-	-	-	-	-
Total special accounts 2008-09 estimated actual	-	-	-	-	-

(D) = Departmental

This account has been established for the expenditure of moneys temporarily held in trust or otherwise for the benefit of a person other than the Commonwealth.

3.1.3 Australian Government Indigenous Expenditure

The Institute has no Indigenous-specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

The Institute's Resource Statement (Table 1.1) includes appropriation receivables brought forward from prior years in addition to the 2009-10 appropriation. The difference between this table and the Comprehensive Income Statement is the result of accruals for employee entitlements (payable in the future), contract revenue received in advance (for which the work is not yet completed) and a lease incentive received in a prior year. These items reduced the need to access the appropriation funding in prior years in full, resulting in an increased level of agency resources now being available.

3.2.2 Analysis of budgeted financial statements

The Institute is budgeting for a close to break-even position in 2009-10.

The total expense for the Institute for 2009-10 is expected to be \$12.2 million. In 2008-09, the revenue is expected to be \$13.3 million, with expenses expected to be \$13.6 million. The expected operating loss of \$0.3 million in 2008-09 is the direct result of a significant fall in government bond rates, which is reflected in the increased level of employee long service leave entitlements.

In general, the variation from year to year in the Institute's revenue and expense relates primarily to changes in the work schedule requirements of its various externally commissioned contracts. The reduction in 2009-10 is mainly due to timelines and schedules of the *Longitudinal Study of Australian Children*. In that study, increased costs for data collection have occurred every second year, when both revenue and expense have increased by approximately \$1.5 million. The reduction of revenue has been offset to some extent by additional research contracts in 2009-10.

Budgeted departmental balance sheet

The Institute's overall net asset position continues to ensure its viability and enables it to maintain an adequate level of working capital.

Provisions for employee entitlements are the Institute's main liabilities, and result from accruing leave entitlements for staff. The Institute is also expected to have a significant level of unearned revenue, resulting from timing differences in receipt of contract revenue and revenue recognised as earned based on the status of work completed (\$1.4 million). An amount of \$0.6 million of lease incentive is also part of the Other Accounts Payable liabilities, which is recognised as a liability and amortised over the life of the lease.

Infrastructure, plant and equipment is not expected to change significantly over the reporting period, as there was significant investment when the Institute moved into its current premises in 2006-07. The Institute has budgeted for some upgrading of

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computer equipment in 2009-10, the amount of which will be largely offset by depreciation for the year.

Budgeted departmental statement of cash flows

The Institute's cash position continues to be sufficient to maintain funding of its operating position. The Institute will continue its endeavours to generate additional revenue to maintain its substantial level of operations through the operating period. The estimates indicate that the Institute will have sufficient funds to purchase replacement computer equipment and maintain a small level of surplus funds.

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	6,604	6,727	6,822	7,045	7,399
Supplier	6,715	5,126	5,323	5,675	5,732
Grants	-	-	-	-	-
Depreciation and amortisation	320	312	328	341	365
Write-down and impairment of assets	-	-	-	-	-
Losses from asset sales	2	-	-	-	-
Finance costs	-	-	-	-	-
Other	-	-	-	-	-
Total expenses	13,641	12,165	12,473	13,061	13,496
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	9,299	8,238	8,486	9,044	9,454
Fees and fines	-	-	-	-	-
Other revenue	24	24	24	24	24
Total revenue	9,323	8,262	8,510	9,068	9,478
Gains					
Sale of assets	3	-	-	-	-
Other gains	-	-	-	-	-
Total gains	3	-	-	-	-
Total own-source income	9,326	8,262	8,510	9,068	9,478
Net cost of (contribution by) services	4,315	3,903	3,963	3,993	4,018
Appropriation revenue	4,037	3,906	3,965	3,995	4,020
Surplus / (deficit)	(278)	3	2	2	2
Surplus / (deficit) attributable to the Australian Government	(278)	3	2	2	2
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-	-	-	-	-

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 equivalents	253	193	264	264	313
Trade and other receivables	4,300	4,094	4,255	4,129	4,378
Investments accounted for under the equity method	-	-	-	-	-
Investments	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Other	176	160	160	176	179
Total financial assets	4,729	4,447	4,679	4,569	4,870
Non-financial assets					
Infrastructure, plant and equipment	1,757	1,581	1,405	1,239	1,074
Intangibles	16	15	17	19	19
Other	200	200	250	250	300
Total non-financial assets	1,973	1,796	1,672	1,508	1,393
Total assets	6,702	6,243	6,351	6,077	6,263
LIABILITIES					
Provisions					
Employees	1,760	1,828	2,007	2,213	2,456
Total provisions	1,760	1,828	2,007	2,213	2,456
Payables					
Suppliers	586	457	462	491	498
Other	2,775	2,374	2,296	1,785	1,719
Total payables	3,361	2,831	2,758	2,276	2,217
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	5,121	4,659	4,765	4,489	4,673
Net assets	1,581	1,584	1,586	1,588	1,590

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

	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
EQUITY¹					
Parent entity interest					
Contributed equity	1,409	1,409	1,409	1,409	1,409
Retained surpluses or accumulated deficits	172	175	177	179	181
Total parent entity interest	1,581	1,584	1,586	1,588	1,590
Total equity	1,581	1,584	1,586	1,588	1,590
Current assets	4,929	4,647	4,929	4,819	5,170
Non-current assets	1,773	1,596	1,422	1,258	1,093
Current liabilities	3,925	3,353	3,318	2,874	2,847
Non-current liabilities	1,196	1,306	1,447	1,615	1,826

1 'Equity' is the residual interest in assets after deduction of liabilities.
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	7,712	8,074	8,466	8,483	9,414
Appropriations	5,014	4,015	3,800	4,200	3,800
Other	210	57	53	56	58
Total cash received	12,936	12,146	12,319	12,739	13,272
Cash used					
Employees	6,256	6,659	6,643	6,838	7,156
Suppliers	6,704	5,412	5,451	5,725	5,866
Total cash used	12,960	12,071	12,094	12,563	13,022
Net cash from or (used by) operating activities	(24)	75	225	176	250
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of infrastructure, property, plant and equipment	3	-	-	-	-
Total cash received	3	-	-	-	-
Cash used					
Purchase of infrastructure, property, plant and equipment	183	135	154	176	201
Total cash used	183	135	154	176	201
Net cash from or (used by) investing activities	(180)	(135)	(154)	(176)	(201)
Net increase or (decrease) in cash held	(204)	(60)	71	-	49
Cash at the beginning of the reporting period	457	253	193	264	264
Cash at the end of the reporting period	253	193	264	264	313

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					
Balance carried forward from previous period	172	-	-	1,409	1,581
Adjusted opening balance	172	-	-	1,409	1,581
Surplus / (deficit) for the period	3	-	-	-	3
Total income and expenses recognised directly in equity	175	-	-	1,409	1,584
Estimated closing balance as at 30 June 2010	175	-	-	1,409	1,584

Prepared on Australian Accounting Standards basis.

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	-	-	-	-	-
Total loans	-	-	-	-	-
Special appropriations	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Represented by					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ¹	183	135	154	176	201
TOTAL	183	135	154	176	201

1 Includes the following sources of funding: annual and prior year appropriations; s 31 relevant agency receipts; proceeds from the sale of assets.
Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements—departmental

	Other infrastructure, plant & equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2009			
Gross book value	2,601	58	2,659
Accumulated depreciation/amortisation	844	42	886
Opening net book balance	1,757	16	1,773
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
by purchase or internally developed	130	5	135
Subtotal	130	5	135
Other movements			
Depreciation/amortisation expense	306	6	312
Disposals ¹	-	-	-
Other	-	-	-
Subtotal	306	6	312
As at 30 June 2010			
Gross book value	2,731	63	2,794
Accumulated depreciation/amortisation	1,150	48	1,198
Closing net book balance	1,581	15	1,596

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

The major variations in the Institute's financial statements relate to its contract work, which can fluctuate from year to year. This accounts for variations in the total revenue of the Institute. About 68% of the Institute's revenue in 2009-10 will be derived from research contracts. In addition, the 2008-09 financial statements include revenue and expenses resulting from the Institute's biennial conference. There is no AIFS conference in 2009-10. The next AIFS conference is scheduled for 2010-11.