

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 (AIFS) 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 STATEMENT

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

To achieve its outcome, AIFS undertakes a range of research activities underpinned by its research principles of 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 the broader community.

The AIFS Strategic Plan and Research Plan 2009–10 to 2011–12 set the framework for its research and communications activities. AIFS's research focuses on six themes: economic wellbeing of families; families and work; social inclusion; violence, abuse and neglect; family transitions and family law; and children, young people and their families.

AIFS activities underpin policy development in areas such as early childhood education and development; middle childhood, adolescence and young adulthood; family law; addressing family joblessness; child protection; social inclusion; regional and remote area families; the impact of drought and climate change on families; Indigenous families; homelessness and housing insecurity; employment conditions and standards; balancing work and family life; the impact of the welfare system on workforce participation; and the implications of an ageing population.

During 2010–11, AIFS will continue to undertake impartial policy-relevant research on a broad range of family-related issues. Emphasis will be placed on further strengthening its partnerships and networks to extend its research capacity, facilitating dissemination of AIFS's and others' research findings, and further enhancing the policy relevance and impact of AIFS research.

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AIFS will continue to focus on its longitudinal studies—particularly *Growing up in Australia: The Longitudinal Study of Australian Children* (LSAC), and the Australian Temperament Project, which generate the evidence base to inform policy development and research undertaken both within AIFS and by others. AIFS clearinghouses, which are important vehicles for disseminating sector-specific research and data, will continue to communicate research findings to policymakers and family welfare practitioners.

The AIFS Conference, to be held in July 2010, will provide a national forum for debate about family-related issues. Along with the AIFS Seminar Series, the conference provides a platform for world-class speakers to share their knowledge on matters affecting family wellbeing with a broad audience from around Australia and beyond.

AIFS will continue to extend its research capability and communications reach by building strategic partnerships with organisations both in Australia and internationally. AIFS has memoranda of understanding (MOUs) with the departments of the Prime Minister and Cabinet; Attorney-General; Education, Employment and Workplace Relations; Families, Housing, Community Services and Indigenous Affairs; and with the Australian Bureau of Statistics; the Australian Institute of Criminology; and the Australian Institute of Health and Welfare. In 2011–12, under MOU and contractual arrangements, AIFS will continue to provide a range of services, including research analyses, reviews, reports and presentations.

AIFS will maintain high standards of corporate governance and accountability guided by its risk assessment and audit committee.

Table 1.1 provides the AIFS resource statement for 2010–11.

AIFS has one new Budget measure, involving budget savings of \$47,000 in 2009–10, \$95,000 in 2010–11, and \$96,000 in the forward years against its appropriation, since the publication of the 2009–10 budget (see Table 1.2). AIFS's functions remain unchanged.

1.2 AGENCY 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 Family Studies 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	Actual available appropriation 2009–10 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation ²	1,652	-	1,652	3,751
Departmental appropriation ³	-	3,748	3,748	3,850
s. 31 Relevant agency receipts ⁴	-	6,637	6,637	4,760
Total	1,652	10,385	12,037	12,361
Total ordinary annual services	A 1,652	10,385	12,037	12,361
Other services⁵				
Departmental non-operating				
Equity injections	-	-	-	-
Total	-	-	-	-
Total other services	B -	-	-	-
Total available annual appropriations	1,652	10,385	12,037	12,361
Special appropriations				
Special appropriations	-	-	-	-
Total special appropriations	C -	-	-	-
Total appropriations excluding special accounts	1,652	10,385	12,037	12,361
Special accounts				
Opening balance ⁶	-	-	-	-
Total special account	D -	-	-	-
Total resourcing	A+B+C+D 1,652	10,385	12,037	12,361
Total net resourcing for agency	1,652	10,385	12,037	12,361

1 Appropriation Bill (No. 1) 2010–11.

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

3 Includes \$0.230 million in 2010–11 for the departmental capital budget (refer to Table 3.2.5 for further details). For accounting purposes, this amount has been designated as 'contributions by owners'.

4 s. 31 relevant agency receipts—estimate.

5 Appropriation Bill (No. 2) 2010–11.

6 Estimated opening balance for special accounts (less 'Special Public Money' held in accounts such as Other Trust Monies (OTM) and Services for Other Government and Non-agency Bodies (SOG) accounts). For further information on special accounts, see Table 3.1.2.

1.3 BUDGET MEASURES

There are no budget measures for AIFS in the 2010–11 Budget.

Measures announced between 2009–10 Budget and 2010–11 Budget but not yet reported in a subsequent portfolio statement

	Program	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000
Measures						
Whole-of-government departmental efficiencies ¹	1.1					
Departmental expense		(47)	(95)	(96)	(96)	(96)
Total		(47)	(95)	(96)	(96)	(96)
Total measures						
Departmental		(47)	(95)	(96)	(96)	(96)
Total		(47)	(95)	(96)	(96)	(96)

¹ The lead agency for the whole-of-government departmental efficiencies measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

Prepared on a Government Financial Statistics (fiscal) basis.

SECTION 2: OUTCOME AND PLANNED PERFORMANCE

2.1 OUTCOME AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programs that contribute to government outcomes over the Budget and forward years.

The outcome is described below, together with its related program, specifying the performance indicators and targets used to assess and monitor the performance of AIFS in achieving government outcomes.

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.

Outcome 1 strategy

AIFS has a single planned outcome. The Strategic Plan 2009–12 and the Research Plan 2009–12 (available on the AIFS website), which commenced on 1 July 2009, articulate the strategic direction and priority areas for research and dissemination.

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

In 2011–12, AIFS resources will be directed towards major longitudinal studies including *Growing up in Australia: The Longitudinal Study of Australian Children*; government reviews; short- and medium-term research projects, submissions and reports; and the management of AIFS national clearinghouses.

AIFS communicates research findings through its research publications, websites, clearinghouses, information services, presentations and the media. Communication of research findings is targeted to three broad groups: policymakers, to inform the development and review of policies and programs affecting families; service providers, to improve professional practice that supports families; and the general and research communities, to raise understanding and knowledge of family functioning.

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

Outcome expense and resource statement

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: Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, service providers and the broader community	2009–10 Estimated actual expenses \$'000	2010–11 Estimated expenses \$'000
Program 1.1: Australian Institute of Family Studies		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	3,850	3,518
Revenue from independent sources (s. 31)	6,425	6,522
Expenses not requiring appropriation in the Budget year	24	314
Total for Program 1.1	10,299	10,354
Outcome 1 Totals by appropriation type		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	3,850	3,518
Revenue from independent sources (s. 31)	6,425	6,522
Expenses not requiring appropriation in the Budget year	24	314
Total expenses for Outcome 1	10,299	10,354
	2009–10	2010–11
Average staffing level (number)	67	67

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

Contributions to Outcome 1

Program 1.1 Australian Institute of Family Studies

Program 1.1 objective

The program objective of the Australian Institute of Family Studies is to increase understanding among policymakers, service providers and the broader community of factors affecting how families function.

AIFS's Strategic Plan and Research Plan set the framework for our research and communication activities. The objectives detailed in the Strategic Plan explain how AIFS will:

- 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 1.1 expenses

	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Program expense (\$'000)					
Annual departmental expenses:					
Departmental item	10,275	10,040	10,628	10,983	11,541
Expense not requiring appropriation in the Budget year	24	314	320	319	331
Total program expense	10,299	10,354	10,948	11,302	11,872

Program 1.1 deliverables

AIFS delivers research-based information and services through:

- research outputs commissioned by external bodies, including literature reviews, government program and legislative reviews or reports and longitudinal studies
- submissions made to parliamentary inquiries and advisory services to government
- publications, such as the *Family Matters* journal, issues papers, clearinghouse publications, and articles in externally published journals and books
- communications services, including management of national clearinghouses, distribution of electronic newsletters, management of websites and library helpdesk services
- AIFS and LSAC conferences and AIFS Seminar Series, external presentations, workshops and forums.

	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Deliverables					
Research publications	102	100	100	100	100
Submissions to parliamentary inquiries	4	5	6	6	6
Library Helpdesk inquiry responses	710	700	700	700	700
Bibliographic records generated	2,500	1,200	1,200	1,200	1,200
Websites and subsites maintained	7	7	7	7	7
Conferences and seminars hosted	13	13	13	13	13
Presentations given	80	100	80	100	80
External advisory, reference, editorial and referee representation	65	65	65	65	65

Program 1.1 key performance indicators

AIFS performance indicators quantify the quality, relevance and responsiveness of AIFS research activities and the effectiveness and reach of its communications across all target groups.

Key performance indicators for research objective

- Number of commissioning bodies and funding agreements
- Number of public submissions to government inquiries that cite AIFS-authored research

Key performance indicators for communication objective

- Number of AIFS publications distributed and downloaded
- Number of media mentions – online, print, television, radio

Key performance indicators for organisational capability objective

- Qualifications and professional experience of AIFS staff

	2009–10	2010–11	2011–12	2012–13	2013–14
Key performance indicators	Revised budget	Budget target	Forward year 1	Forward year 2	Forward year 3
Commissioning bodies	17	19	20	20	20
Funding agreements	39	41	42	42	42
Public submissions that cite Institute research	17	19	20	20	20
Publications distributed and downloaded	1,660,000	1,700,000	1,750,000	1,800,000	1,850,000
Media mentions	1,950	2,600	2,300	2,800	2,500

A key performance indicator (Audience/Circulation) has been excluded from 2010–11, as the distribution of AIFS's research is more accurately reflected in the other performance indicators. That indicator was in the PBS 2009–10 at 60,000,000 and is estimated to be approximately 60,154,000 by 30 June 2010.

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 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

AIFS 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* (FMA Act) or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by AIFS.

Table 3.1.2: Estimates of special account flows and balances

	Opening balance 2010–11	Receipts 2010–11	Payments 2010–11	Adjustments 2010–11	Closing balance 2010–11
	<i>2009–10</i>	<i>2009–10</i>	<i>2009–10</i>	<i>2009–10</i>	<i>2009–10</i>
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies Special Account – Australian Institute of Family Studies (D)	-	-	-	-	-
Total special accounts 2010–11 Budget estimate	-	-	-	-	-
<i>Total special accounts 2009–10 estimated actual</i>	-	-	-	-	-

(D) = departmental

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

3.1.3 Australian Government Indigenous expenditure

AIFS does not have any Indigenous-specific expenditure.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

The agency resource statement (Table 1.1) provides a consolidated view of all the resources available to the agency in 2010–11. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The income statement (Table 3.2.1) shows only the operating appropriation provided in 2010–11.

3.2.2 Analysis of budgeted financial statements

Income statement

AIFS is budgeting for a break-even position in 2010–11 and the forward years after adjusting for depreciation and amortisation expenses.

In line with net cash appropriation arrangements effective from 2010–11, revenue from government for 2010–11 has been reduced by an amount equal to depreciation expense. The new arrangement results in deficits attributable to the Australian Government equal to depreciation costs for 2010–11 and forward years.

Total expenses for AIFS for 2010–11 are expected to be \$10.4 million, compared to the expected \$10.3 million for 2009–10.

Revenue from the sale of goods and services for AIFS from 2010–11 and forward years has reduced from prior year estimates as a result of a change in the funding of data collection costs. Previously, AIFS received revenue for data collection for the LSAC, and in turn made payments to another agency for data collection activities. Data collection costs for LSAC are now paid directly to the other agency and hence revenue has been reduced. Expenses have also been reduced accordingly.

Balance sheet

AIFS's overall net asset position continues to enable it to maintain an adequate level of working capital. However, the change to net cash appropriation arrangements would potentially reduce the net asset balance in the long term, depending on the level of departmental capital budget compared to the depreciation costs.

Provisions for employee entitlements are AIFS's main liabilities (\$1.5 million) and represent accruing leave entitlements for staff. Other liabilities relate to the lease incentive (approximately \$0.5 million) received from the landlord at the beginning of the lease term, recognised as a liability and amortised over the life of the lease; some unearned revenue (\$0.3 million), resulting from timing differences in receipt of contract revenue; and revenue recognised as earned based on the status of work completed.

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Infrastructure, plant and equipment are not expected to change significantly over the reporting period. AIFS has budgeted for some upgrading of computer equipment in 2010-11.

Statement of cash flows

AIFS continues to have a level of cash reserves sufficient to maintain its operations.

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	6,540	6,920	7,264	7,585	7,910
Supplier expenses	3,459	3,144	3,388	3,422	3,655
Depreciation and amortisation	300	290	296	295	307
Total expenses	10,299	10,354	10,948	11,302	11,872
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	6,335	6,433	7,015	7,376	7,913
Royalties	90	89	89	89	89
Total revenue	6,425	6,522	7,104	7,465	8,002
Gains					
Other	24	24	24	24	24
Total gains	24	24	24	24	24
Total own-source income	6,449	6,546	7,128	7,489	8,026
Net cost of (contribution by) services	3,850	3,808	3,820	3,813	3,846
Revenue from government	3,850	3,518	3,524	3,518	3,539
Surplus (Deficit)	-	(290)	(296)	(295)	(307)
Surplus (Deficit) attributable to the Australian Government	-	(290)	(296)	(295)	(307)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-	-	-	-	-

**Note: Reconciliation of operating result
attributable to the agency**

	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2012–13 \$'000
Operating result attributable to the Australian Government	-	(290)	(296)	(295)	(307)
plus non-appropriated expenses depreciation and amortisation expenses	-	290	296	295	307
Operating result attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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 equivalents	60	348	232	133	201
Trade and other receivables	2,421	2,256	2,461	2,690	2,678
Other	269	182	207	210	233
Total financial assets	2,750	2,786	2,900	3,033	3,112
Non-financial assets					
Property, plant and equipment	1,610	1,670	1,628	1,522	1,369
Intangibles	29	32	36	14	22
Other	169	135	170	135	170
Total non-financial assets	1,808	1,837	1,834	1,671	1,561
Total assets	4,558	4,623	4,734	4,704	4,673
LIABILITIES					
Payables					
Suppliers	227	198	212	216	231
Other	1,211	1,166	1,090	989	874
Total payables	1,438	1,364	1,302	1,205	1,105
Provisions					
Employee provisions	1,328	1,527	1,738	1,934	2,148
Total provisions	1,328	1,527	1,738	1,934	2,148
Total liabilities	2,766	2,891	3,040	3,139	3,253
Net assets	1,792	1,732	1,694	1,565	1,420
EQUITY					
Parent entity interest					
Contributed equity	1,409	1,639	1,897	2,063	2,225
Reserves	-	-	-	-	-
Retained surplus or (accumulated deficit)	383	93	(203)	(498)	(805)
Total parent entity interest	1,792	1,732	1,694	1,565	1,420
Total equity	1,792	1,732	1,694	1,565	1,420

Note: 'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2010					
Balance carried forward from previous period	383	-	-	1,409	1,792
Adjusted opening balance	383	-	-	1,409	1,792
Comprehensive income					
Comprehensive income recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(290)	-	-	-	(290)
Total comprehensive income recognised directly in equity	(290)	-	-	-	(290)
Transactions with owners					
<i>Contributions by owners</i>					
Appropriation (departmental capital budget)	-	-	-	230	230
Sub-total transactions with owners	-	-	-	230	230
Estimated closing balance as at 30 June 2011	93	-	-	1,639	1,732

Prepared on Australian Accounting Standards basis.

**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					
Goods and services	4,760	6,637	7,032	7,429	7,933
Appropriations	5,780	3,687	3,368	3,321	3,599
Net GST received	33	3	3	3	2
Other	-	-	-	-	-
Total cash received	10,573	10,327	10,403	10,753	11,534
Cash used					
Employees	6,714	6,721	7,053	7,389	7,696
Suppliers	3,789	3,195	3,466	3,463	3,770
Total cash used	10,503	9,916	10,519	10,852	11,466
Net cash from (used by) operating activities	70	411	(116)	(99)	68
Cash used					
Purchase of property, plant and equipment	180	353	258	166	162
Total cash used	180	353	258	166	162
Net cash from (used by) investing activities	(180)	(353)	(258)	(166)	(162)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	230	258	166	162
Total cash received	-	230	258	166	162
Net cash from (used by) financing activities	-	230	258	166	162
Net increase (decrease) in cash held	(110)	288	(116)	(99)	68
Cash and cash equivalents at the beginning of the reporting period	170	60	348	232	133
Cash and cash equivalents at the end of the reporting period	60	348	232	133	201

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental 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)	-	230	258	166	162
Total capital appropriations	-	230	258	166	162
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	-	230	258	166	162
Total items	-	230	258	166	162
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB ¹	-	230	258	166	162
Funded internally from departmental resources ²	180	123	-	-	-
TOTAL	180	353	258	166	162
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	180	353	258	166	162
less additions by creditors / borrowings	-	-	-	-	-
Total cash used to acquire assets	180	353	258	166	162

1 Includes purchase from current and previous year's departmental capital budgets.

2 Includes the following sources of funding: annual and prior year appropriations.

Prepared on Australian Accounting Standards basis.

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

	Other property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2010			
Gross book value	2,693	120	2,813
Accumulated depreciation/amortisation and impairment	1,083	91	1,174
Opening net book balance	1,610	29	1,639
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services	329	24	353
Total additions	329	24	353
Other movements			
Depreciation/amortisation expense	269	21	290
As at 30 June 2011			
Gross book value	3,022	144	3,166
Accumulated depreciation/amortisation and impairment	1,352	112	1,464
Closing net book balance	1,670	32	1,702

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

The budgeted financial statements have been prepared on an accrual basis in accordance with accounting standards.

The main changes to the format of the financial statements are the result of the implementation of net cash appropriation arrangements under Operation Sunlight. The format of the Comprehensive Income Statement has been changed to reflect the net cost of services. The capital budget and asset movement statements have also been revised.