
Part C
Section 3

**Department of the Environment
and Heritage**

**BUDGETED FINANCIAL
STATEMENTS**

Budgeted Financial Statements

The following budgeted departmental financial statements and administered notes for the Department of the Environment and Heritage are presented in this section. Information from the following budgeted financial statements and administered notes, forms part of the financial statements that will appear in the Department of the Environment and Heritage's 2004-2005 annual report, and is also required as input into the Whole of Government Accounts.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the Department's budgeted financial statements, as reflected in the Department's budgeted departmental financial statements and administered schedules for 2004-05, is provided below.

Budgeted Departmental Statement of Financial Performance

Total revenue in 2004-05 is estimated to be \$258.621 million, a net increase of \$5.082 million from the 2003-04 estimated actual of \$253.539 million. This is represented by an increase in revenues from Government of \$10.537 million and a reduction in revenue from the sale of goods and services of \$5.455 million.

Revenues from Government will increase by \$10.537 million in 2004-05 due to increased funding for:

- Great Barrier Reef Coastal Wetlands Protection Programme (2003-04 Budget Measure);
- Distinctively Australian Programme (2003-04 Budget Measure);
- Urban Environment Initiatives (2003-04 Budget Measure); and
- Economic parameter adjustments.

On 8 September 2003, Parliament passed a package of legislation which abolished the Australian Heritage Commission (AHC), replaced it with an Australian Heritage Council and incorporates a new heritage regime into the *Environment Protection and Biodiversity Conservation Act 1999*. These legislative changes have taken effect from the proclamation date of 1 January 2004. From this date the Department of the Environment and Heritage will administer the new heritage regimes.

Due to these changes, funding of \$3.481 million has been appropriated to the Department in 2003-04 for the period 1 January to 30 June 2004. In 2004-05 \$7.383 million will be appropriated to the Department, an increase of \$3.902 million.

The Revenue from Government estimates also includes funds appropriated directly to the Department and transferred to the Director of National Parks (DNP). There is no direct appropriation from Government to the DNP. In 2004-05, funding of \$36.0 million for DNP will be appropriated to the Department.

The reduction in sales of goods as services revenue (revenue from other sources) of \$5.455 million reflects in part the completion of the Biofuels Market Barriers Study in 2003-04.

Total expenses are estimated to be \$257.711 million in 2004-05, an increase of \$5.032 million primarily due to the variations in Revenue from Government and revenue from the sales of goods and services as mentioned above.

Budgeted Departmental Statement of Financial Position

The Department's budgeted net asset position of \$264.562 million in 2004-05 represents an increase of \$4.950 million from the 2003-04 estimated actual of \$259.612 million. The increase primarily relates to the reduction in liabilities at year-end relating to Antarctic Base restitution provisions.

Schedule of Budgeted Revenues and Expenses Administered on behalf of Government

Whilst the Schedule shows an overall reduction in Administered revenues in 2004-05, revenues have actually increased since the 2003-04 Budget mainly as a result of reforms to the provisions of the *Ozone Protection Act 1989*. Amendments are now reflected in *Ozone Protection and Synthetic Greenhouse Gas Management Act 1989* which allow an additional estimated \$2.797 million to be collected in 2003-04 and additional estimated \$8.330 million over the period 2004-05 to 2007-08. This includes additional taxation revenue from Import and Manufacture levies received under the *Ozone Protection and Synthetic Greenhouse Gas(Import Levy) Act 1995* and the *Ozone Protection and Synthetic Greenhouse Gas(Manufacture Levy) Act 1995*.

The overall reduction in revenue relates to non-taxation sales of goods and services revenue fluctuating from year to year. This is mainly due to the biennial nature of revenue collected from fees for licence applications under the *Ozone Protection and Synthetic Greenhouse Gas Management Act 1989*.

Other sources of non-taxation revenue consists mainly of revenue collected under the Great Barrier Reef Marine Park Authority Environment Management Charge which is returned to the Official Public Account before being appropriated back to the Authority (\$7.000 million in each of the years 2003-04 to 2007-08). This category of revenue also contains estimates relating to grant repayments from previous years under the Natural Heritage Trust of Australia returned to the Official Public Account (\$1.100 million in each of the years 2003-04 to 2007-08).

Administered expenses have increased by \$58.388 million in 2004-05 primarily due to an increase in the level of grant expenses for the Trust. Administered grant expenses relate to grant payments to non-profit institutions, related entities and state, territory and local governments and other specific grant programmes including grants under the Trust. Supplier expenses relate to general provision of goods and rendering of services for projects and grants administered under the Trust and the Ozone Protection and Synthetic Greenhouse Gas Account.

Schedule of Budgeted Assets and Liabilities Administered on behalf of Government

The principle Administered assets comprise the Department's administered investments relating to the portfolio's statutory authorities. The schedule varies little from year to year.

Schedule of Budgeted Administered Cash Flows

Cash received from the Official Public Account represents receipts of administered appropriations. This revenue is no longer reported as administered revenue as a result of changed requirements under the Finance Minister's Orders in 2001-02.

DEPARTMENT FINANCIAL STATEMENTS

Budgeted Departmental Statement of Financial Performance

This statement provides a picture of the expected financial results for the Department by identifying full accrual expenses and revenues and highlights whether the Department is operating at a sustainable level.

Budgeted Departmental Statement of Financial Position

This statement shows the financial position of the Department. It helps decision makers to track the management of the Department's assets and liabilities.

Budgeted Departmental Statement of Cash Flows

Budgeted cash flows, as reflected in the statement of cash flows, provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental Capital Budget Statement

Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded either through capital appropriations for additional equity or borrowings, or from funds from internal sources.

Departmental Non-financial Assets – Summary of Movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

SCHEDULE OF ADMINISTERED ACTIVITY

Schedule of Budgeted Revenues and Expenses Administered on behalf of Government

This schedule identifies the main revenues and expenses administered on behalf of the Government except revenue from administered appropriations. As a result of new requirements under the Finance Minister's Orders (FMO) in 2001-02, the receipt of administered appropriations from the Official Public Account is no longer reported as administered revenue. Under the new FMOs only transactions external to the Commonwealth are reported as revenue.

Schedule of Budgeted Assets and Liabilities Administered on behalf of Government

This schedule shows the assets and liabilities administered on behalf of the Government.

Schedule of Budgeted Administered Cash Flows

This schedule shows cash flows administered on behalf of the Government.

Schedule of Administered Capital Budget

This schedule shows details of planned administered capital expenditure.

Schedule of Administered Non-financial Assets – Summary of Movement

This schedule discloses details of movements in administered non-financial assets.

**TABLE 3.1 – BUDGETED DEPARTMENTAL STATEMENT OF
FINANCIAL PERFORMANCE
(for the period ended 30 June 2005)**

		Estimated Actual	Budget Estimate	FORWARD ESTIMATES		
	<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000	\$'000
REVENUES FROM ORDINARY ACTIVITIES						
Revenues from Government	2	222,143	232,680	237,751	242,010	227,857
Sales of goods and services	3	31,356	25,901	23,303	22,697	6,769
Other		40	40	40	40	40
Total revenues from ordinary activities		253,539	258,621	261,094	264,747	234,666
EXPENSES FROM ORDINARY ACTIVITIES (excluding borrowing costs expense)						
Employees		92,400	93,938	96,662	97,284	86,910
Suppliers		89,698	92,859	90,609	92,346	81,517
Grants	4	46,912	46,927	48,715	50,000	42,141
Depreciation and amortisation		23,375	23,745	23,945	23,945	23,945
Write-down of assets		68	68	68	68	68
Other		26	20	20	20	20
Total expenses from ordinary activities (excluding borrowing costs expense)		252,479	257,557	260,019	263,663	234,601
Borrowing cost expense		200	154	105	54	65
Net Surplus or (deficit) from ordinary activities		860	910	970	1,030	0
Gain or loss on extraordinary items		0	0	0	0	0
Net Surplus or (deficit) attributable to the Commonwealth		860	910	970	1,030	0
Net credit (Debit) to asset revaluation reserve		4,040	4,040	4,040	4,040	0
Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity		4,900	4,950	5,010	5,070	0

TABLE 3.2 – BUDGETED DEPARTMENTAL STATEMENT OF FINANCIAL POSITION (as at 30 June 2005)

	Estimated	Budget	FORWARD		
	Actual	Estimate	ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial Assets					
Cash	2,630	5,981	11,750	17,398	17,382
Receivables	12,416	13,258	14,190	15,100	39,045
Accrued revenues	2,986	3,000	3,014	3,028	3,028
Other	30	30	30	30	30
Total financial assets	18,062	22,269	28,984	35,556	59,485
Non-financial assets					
Land and buildings	200,194	196,314	192,434	188,554	177,793
Infrastructure, plant and equipment	105,877	105,687	103,297	100,907	88,828
Inventories	8,002	8,301	8,438	8,638	8,638
Intangibles	8,463	7,991	7,389	6,787	5,682
Other	2,403	2,404	2,403	2,403	2,403
Total Non-financial assets	324,939	320,697	313,961	307,289	283,344
Total Assets	343,001	342,966	342,945	342,845	342,829
LIABILITIES					
Interest bearing liabilities					
Loans	3,974	3,065	2,102	1,082	1,082
Other	846	846	846	846	846
Total debt	4,820	3,911	2,948	1,928	1,928
Provisions					
Employees	30,141	30,705	31,295	31,828	31,828
Other	38,412	33,827	29,227	24,627	24,627
Total Provisions	68,553	64,532	60,522	56,455	56,455
Payables					
Suppliers	8,677	8,677	8,677	8,677	8,677
Other	1,339	1,284	1,226	1,143	1,127
Total Payables	10,016	9,961	9,903	9,820	9,804
Total Liabilities	83,389	78,404	73,373	68,203	68,187

**TABLE 3.2 – BUDGETED DEPARTMENTAL STATEMENT OF
FINANCIAL POSITION *continued*
(as at 30 June 2005)**

	Estimated Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	FORWARD ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
EQUITY					
Parent entity Interest					
Contributed equity	14,446	14,446	14,446	14,446	14,446
Reserves	133,048	137,088	141,128	145,168	145,168
Retained surpluses or accumulated deficits	112,118	113,028	113,998	115,028	115,028
<i>Total parent entity interest</i>					
Total equity	259,612	264,562	269,572	274,642	274,642
Total assets and liabilities by maturity					
Current liabilities	21,537	21,898	22,289	22,659	22,643
Non-current liabilities	61,852	56,506	51,084	45,544	45,544
Current assets	26,064	30,570	37,422	44,194	68,123
Non-current assets	316,937	312,396	305,523	298,651	274,706

TABLE 3.3 – BUDGETED DEPARTMENTAL STATEMENT OF CASH FLOWS
(for the period ended 30 June 2005)

	Note	Estimated	Budget	FORWARD		
		Actual	Estimate	ESTIMATES		
		2003-04	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES						
Cash received						
Appropriations for outputs		235,869	232,160	237,231	241,490	204,202
Sales of goods and services	3	30,863	25,565	22,877	22,272	6,479
Other		3,157	3,476	2,976	2,976	2,976
Total cash received		269,889	261,201	263,084	266,738	213,657
Cash Used						
Employees		93,173	93,374	96,072	96,751	86,910
Suppliers		95,657	97,819	95,423	97,228	81,553
Grants	4	46,912	46,927	48,715	50,000	42,141
Interest		200	154	105	54	65
Other		3,586	3,436	2,936	2,936	2,936
Total cash used		239,528	241,710	243,251	246,969	213,605
Net cash from operating activities		30,361	19,491	19,833	19,769	52
INVESTING ACTIVITIES						
Cash Received						
Proceeds from sale of property, plant and equipment		0	0	0	0	0
Total Cash Received		0	0	0	0	0
Cash used						
Purchase of property, plant and equipment		23,171	15,163	13,033	13,033	0
Other		68	68	68	68	68
Total cash used		23,239	15,231	13,101	13,101	68
NET CASH FROM INVESTING ACTIVITIES		(23,239)	(15,231)	(13,101)	(13,101)	(68)

TABLE 3.3 – BUDGETED DEPARTMENTAL STATEMENT OF CASH FLOWS
continued
(for the period ended 30 June 2005)

	Estimated Actual	Budget Estimate	FORWARD ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash Received					
Proceeds from debt	0	0	0	0	0
Proceeds from issuing equity instruments	0	0	0	0	0
Total Cash Received	0	0	0	0	0
Cash Used					
Repayment of debt	5 857	909	963	1,020	0
Other	7,884	0	0	0	0
Total Cash Used	8,741	909	963	1,020	0
NET CASH FROM FINANCING ACTIVITIES	(8,741)	(909)	(963)	(1,020)	0
Net increase/decrease in cash held	(1,619)	3,351	5,769	5,648	(16)
Cash at the beginning of the reporting period	4,249	2,630	5,981	11,750	17,398
Cash at the end of the reporting period	2,630	5,981	11,750	17,398	17,382

TABLE 3.4 – DEPARTMENTAL CAPITAL BUDGET STATEMENT

	Estimated	Budget	FORWARD		
	Actual	Estimate	ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
Capital appropriations					
Total equity injections	4,333				
Total loans					
Represented by:					
Purchase of non-current assets					
Other	4,333				
Purchase of non-current assets					
Funded by capital appropriations					
Funded internally by departmental resources	23,171	15,163	13,033	13,033	0

**TABLE 3.5 – DEPARTMENTAL NON-FINANCIAL ASSETS
SUMMARY OF MOVEMENT (BUDGET YEAR 2004-05)**

	Land \$'000	Buildings \$'000	Other Infrastruc Plant and Equipment \$'000	Heritage and cultural assets \$'000	Computer software \$'000	Other intangibles \$'000	Total \$'000
<i>Carrying amount at the start of the year</i>	1,008	199,185	105,877	0	8,433	31	314,534
Additions *		3,700	10,883		580		15,163
Disposals							
Revaluation Increments	26	3,155	806		52	1	4,040
Recoverable Amount Write- Downs							
Net Transfers free of Charge							
Depreciation/Amortisation Expense		10,760	11,879		1,089	17	23,745
Write-off of Assets							
<i>Carrying amount at the end of the year</i>	1,034	195,280	105,687	0	7,976	15	309,992

*** TOTAL ADDITIONS**

Self funded		3,700	10,883		580		15,163
TOTAL		3,700	10,883		580		15,163

**TABLE 3.6 – SCHEDULE OF BUDGETED REVENUES AND EXPENSES
ADMINISTERED ON BEHALF OF GOVERNMENT
(for the period ended 30 June 2005)**

	Estimated Actual 2003-04	Budget Estimate 2004-05	FORWARD ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenues					
Taxation	1,322	1,414	1,414	1,414	1,414
Non-taxation					
Revenues from Government	0	0	0	0	0
Sales of goods and services	2,377	880	1,880	880	1,826
Interest	6	5	4	3	1
Other sources of non-taxation revenues	8,600	8,600	8,600	8,600	8,600
Total non-taxation	12,305	10,899	11,898	10,897	11,841
Total revenues administered on behalf of the Government	12,305	10,899	11,898	10,897	11,841
Expenses					
Grants	222,254	286,496	278,897	263,156	263,272
Suppliers	40,000	40,000	40,000	40,000	40,000
Other	8,724	2,870	2,870	2,870	2,870
Total expenses administered on behalf of the Government	270,978	329,366	321,767	306,026	306,142

**TABLE 3.7 – SCHEDULE OF BUDGETED ASSETS AND LIABILITIES
ADMINISTERED ON BEHALF OF GOVERNMENT (as at 30 June 2005)**

	Estimated	Budget	FORWARD		
	Actual	Estimate	ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial Assets					
Cash	1	1	1	1	1
Receivables	3,233	3,225	3,215	3,204	3,195
Investments	114,136	114,136	114,136	114,136	114,136
Accrued revenues	151	151	151	151	151
Total financial assets	117,521	117,513	117,503	117,492	117,483
Non-financial assets					
Land and Buildings	4,750	4,750	4,750	4,750	4,750
Infrastructure, plant and equipment	1,271	1,271	1,271	1,271	1,271
Other	460	460	460	460	460
Total Non-financial assets	6,481	6,481	6,481	6,481	6,481
Total Assets Administered on behalf of the Government	124,002	123,994	123,984	123,973	123,964
LIABILITIES					
Provisions					
Suppliers	0	0	0	0	0
Grants	0	0	0	0	0
Other	0	0	0	0	0
Total Provisions	0	0	0	0	0
Payables					
Suppliers	1,586	1,586	1,586	1,586	1,586
Grants	11,914	11,914	11,914	11,914	11,914
Other	2,818	2,818	2,818	2,818	2,818
Total Payables	16,318	16,318	16,318	16,318	16,318
Total Liabilities Administered on behalf of the Government	16,318	16,318	16,318	16,318	16,318

**TABLE 3.8 – SCHEDULE OF BUDGETED ADMINISTERED CASH FLOWS
(for the period ended 30 June 2005)**

	Estimated	Budget	FORWARD		
	Actual	Estimate	ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and services	2,377	880	1,880	880	1,826
Interest	6	5	4	3	1
Cash from Official Public Account	270,978	329,366	321,767	306,026	306,142
Other	10,368	10,460	10,460	10,460	10,471
Total cash received	283,729	340,711	334,111	317,369	318,440
Cash Used					
Suppliers	40,000	40,000	40,000	40,000	0
Grants	222,254	286,496	278,897	263,156	303,272
Cash to Official Public Account	12,308	10,903	11,904	10,904	11,850
Other	9,174	3,320	3,320	3,320	3,327
Total cash used	283,736	340,719	334,121	317,380	318,449
Net cash from operating activities	(7)	(8)	(10)	(11)	(9)
INVESTING ACTIVITIES					
Cash Received					
Other	7	8	10	11	9
Total Cash Received	7	8	10	11	9
Cash Used					
Purchase of new assets	0	0	0	0	0
Total cash used	0	0	0	0	0
Net cash from investing activities	7	8	10	11	9

**TABLE 3.8 – SCHEDULE OF BUDGETED ADMINISTERED CASH
FLOWS *continued*
(for the period ended 30 June 2005)**

	Estimated	Budget	FORWARD		
	Actual	Estimate	ESTIMATES		
<i>Note</i>	2003-04	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash Received					
Other	0	0	0	0	0
Total Cash Received	0	0	0	0	0
Cash Used					
Other	0	0	0	0	0
Total cash used	0	0	0	0	0
Net cash from financing activities	0	0	0	0	0
Net increase/decrease in cash held	0	0	0	0	0
Cash at the beginning of the reporting period	1	1	1	1	1
Cash at the end of the reporting period	1	1	1	1	1

TABLE 3.9 – SCHEDULE OF ADMINISTERED CAPITAL BUDGET

The Department of the Environment and Heritage has not been appropriated any Administered Capital in 2004-05.

**TABLE 3.10 – SCHEDULE OF ADMINISTERED NON-FINANCIAL ASSETS
– SUMMARY OF MOVEMENT (BUDGET YEAR 2004-05)**

	Land \$'000	Buildings \$'000	Other Infrastruc Plant and Equipment \$'000	Heritage and cultural Assets \$'000	Computer software \$'000	Other intangibles \$'000	Total \$'000
<i>Carrying amount at the start of the year</i>	0	4,750	1,271	0	0	0	6,021
Additions							
Disposals							
Revaluation Increments							
Recoverable Amount Write- Downs							
Net Transfers free of Charge							
Depreciation/Amortisation Expense							
Write-off of Assets							
<i>Carrying amount at the end of the year</i>	0	4,750	1,271	0	0	0	6,021

Notes to the Financial Statements

1. General notes on accrual budgeting framework

(a) *Departmental Financial Statements and Notes of Administered Items*

Under the Australian Government's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions over which agencies do not have control (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

- Departmental assets are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.
- Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees, fines and excises.

(b) *Appropriations in the Accrual Budgeting Framework*

Under the Australian Government's accrual budgeting framework, separate annual appropriations are provided for:

- departmental price of outputs appropriations: representing the Government's funding for outputs from agencies;
- departmental capital appropriations: for investments by the Government for either additional equity injections or loans in agencies;
- administered expense appropriations: for the estimated administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- administered capital appropriations: for increases in administered equity through funding non-expense administered payments.

Special appropriations fund the majority of payments from the Consolidated Revenue Fund (especially those that are entitlement driven or involve transfers to state governments).

(c) Administered investments in controlled entities

Each Commonwealth Department is required to show an administered investment in each *Commonwealth Authority and Company (CAC) Act 1997* entity within their portfolio. These administered investments should be valued at the Commonwealth's ownership interest in the net assets of those CAC entities, fixed at a notional acquisition date of 30 June 1997.

(d) Asset Valuation

From 1 July 2002 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure property, plant and equipment. The shift from the deprival method of valuation to fair value should occur gradually over a three-year period. Fair value essentially reflects the current market value of an asset. See guidance from the Department of Finance and Administration on how to calculate fair value.

2. Variances in Revenues from Government and Expenses between 2003-04 and the forward estimate years relates primarily to the following:

On 8 September 2003, Parliament passed a package of legislation which abolished the Australian Heritage Commission (AHC), replaced it with an Australian Heritage Council and incorporates a new heritage regime into the *Environment Protection and Biodiversity Conservation Act 1999*. These legislative changes take effect from a proclamation date of 1 January 2004. From this date the Department of the Environment and Heritage will administer the new heritage regime.

Due to these changes, the Department of the Environment and Heritage will receive additional revenue from government in 2003-04, through *Appropriation Bill (No. 3) 2003-04*, equating to the amount of AHC funds estimated to be unexpended at the date of proclamation (\$3.481m). The Department's forward estimates have also been increased accordingly (approximately \$7.0m per year).

The revenue from Government estimates also includes funds of appropriated directly to the Department and transferred to the Director of National Parks (DNP). There is no direct appropriation from Government to the Director of National Parks. DNP funding of \$36.0m will be appropriated to the Department in 2004-05.

3. The revenue from the sale of goods and services estimates mainly relate to the recovery of administration costs for programmes relating to the Natural Heritage Trust of Australia.
4. The grant expense estimates include payment to the Director of National Parks (\$36.0m in 2004-05) and other departmental grants.
5. In 1998-99 \$7.8m was borrowed from the Department of Finance and Administration for refurbishment and fitout of the John Gorton Building in Parkes. Repayments for the John Gorton Building loan will be over nine years, with the final repayment being made in 2007-08.

