

**AGENCY  
BUDGET STATEMENTS**

**DIRECTOR OF NATIONAL  
PARKS**



# DIRECTOR OF NATIONAL PARKS

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## DIRECTOR OF NATIONAL PARKS

### Section 1: Overview

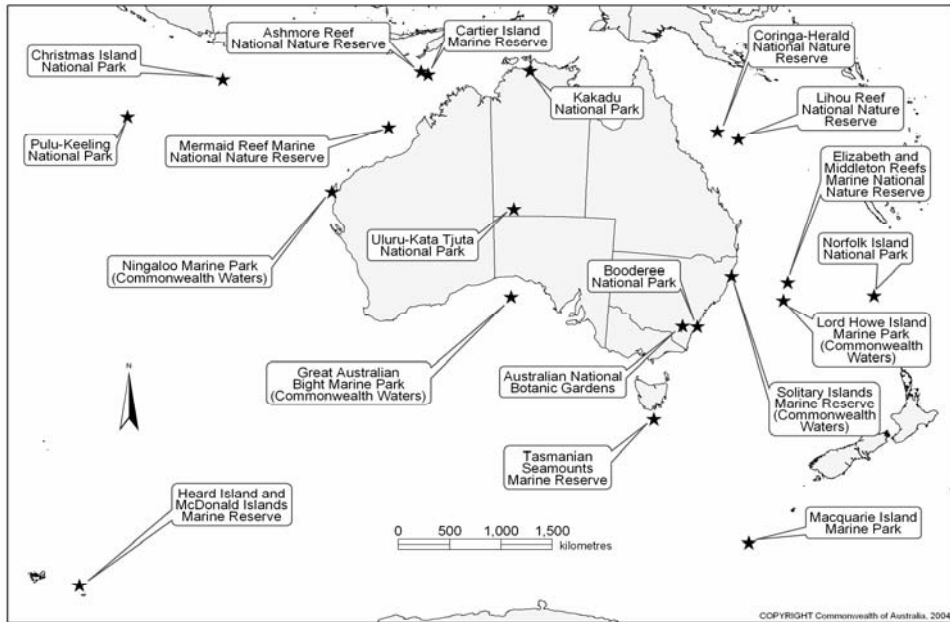
The Director of National Parks (DNP) assists the Minister for the Environment and Heritage and the Department of the Environment and Heritage (DEH) in the conservation and appreciation of Australia's biological diversity and associated cultural heritage, through leadership and cooperation in the management of the Commonwealth's protected areas.

The Director's statutory responsibilities are administered under the *Environment Protection and Biodiversity Conservation Act 1999*.

DNP, assisted by branches of the Parks Australia Division of the DEH and through functions delegated to the Marine and Australian Antarctic Divisions within the DEH:

- conserves and manages Commonwealth reserves;
- actively contributes to the conservation of Australia's Indigenous cultural heritage;
- provides for visitor safety and supports tourism businesses in Commonwealth reserves;
- develops and disseminates knowledge, information and practical methods to encourage a better understanding of protected areas and their values;
- provides the Minister with coordinated, objective policy advice, analysis and research on key biodiversity issues related to the establishment and management of protected areas; and
- coordinates and promotes Australian participation in key environment forums related to national parks and other protected areas and contributes to the development of protected areas nationally and internationally.

**Diagram 1: Location of Commonwealth Parks and Reserves**



**Table 1.1: Director of National Parks outcomes and output groups**

Outcome	Description	Output groups
<b>Outcome 1</b>		
Conservation and appreciation of Commonwealth Reserves	The conservation and appreciation of natural and cultural values, including world class management of nationally significant assets, provision for appropriate recreation and tourism, and better understanding of their values. There are 20 reserves established under the <i>Environment Protection and Biodiversity Conservation Act 1999</i> , with Kakadu, Uluru-Kata Tjuta and Booderee, jointly managed with their Indigenous owners.	Output Group 1.1 Parks and Reserves

## Section 2: Resources for 2006-07

### **2.1 APPROPRIATIONS AND OTHER RESOURCES**

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how revenue will be applied by outcome, departmental and administered classification.

There is no direct appropriation from the Government to the Director of National Parks (DNP). Departmental funds of \$43.8 million will be appropriated directly to the Department of the Environment and Heritage (DEH) and transferred to DNP.

Table 2.1 on the following page shows the total price of statutory outputs for DNP outcome – Conservation and appreciation of Commonwealth reserves – which contributes to Outcome 1 – the environment, especially those aspects that are matters of national environmental significance, is protected and conserved.

**Table 2.1: Appropriations and other resources 2006-07 ('000)**

Director of National Parks Agency Resourcing—2006-2007										
Conservation and appreciation of Commonwealth Reserves	Departmental					Administered				Total
	Appropriation	Appropriation	Special	Receipts	Appropriation	Appropriation Bill No. 2	Special	Receipts	Total	
Non-operating	Bill No. 1 \$'000	Bill No. 2 \$'000	Appropriation \$'000	(a) \$'000	Bill No. 1 \$'000	SPPs \$'000	Other (b) \$'000	Appropriation \$'000	(e) \$'000	\$'000
<b>Outcome 1</b>	-	-	-	57,025	-	-	-	-	-	57,025
Appropriation	-	-	-	57,025	-	-	-	-	-	57,025
<b>TOTAL</b>	-	-	-	57,025	-	-	-	-	-	57,025

(a) Departmental and administered receipts from independent sources that are available to be spent. This amount may differ from 'other resources available to be used' due to timing of cash flows.

(b) Includes new administered expenses and administered assets and liabilities.

## 2.2 2006-07 BUDGET MEASURES

Budget measures relating to DNP as explained in Budget Paper No. 2 are summarised in Table 2.2. The table also identifies the relevant outcomes, administered items and outputs associated with each measure.

**Table 2.2 Director of National Parks measures**

Measure Title	Output groups affected	Appropriations budget			Appropriations forward estimate 2007-08 \$'000			Appropriations forward estimate 2008-09 \$'000			Appropriations forward estimate 2009-10 \$'000		
		Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
<b>Expense Measures</b>													
Outcome 1 <sup>(1)</sup>													
Kakadu National Park - rehabilitation of uranium mine sites	1.1	-	1,376	1,376	-	1,125	1,125	-	2,125	2,125	-	2,542	2,542
<b>Total Expense Measures</b>		-	1,376	1,376	-	1,125	1,125	-	2,125	2,125	-	2,542	2,542
<b>Capital Measures</b>													
Outcome 1													
Kakadu National Park - rehabilitation of uranium mine sites	1.1	-	-	-	-	-	-	-	150	150	-	-	-
<b>Total Capital Measures</b>		-	-	-	-	-	-	-	150	150	-	-	-
<sup>(1)</sup> Excludes funding for depreciation (\$15,000 in 2009-10) that will be met through departmental output appropriation (Appropriation Bill No. 1) provided to DEH.													

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by DNP for provision of goods or services. These resources are approved for use by DNP and are included in Table 2.1.

**Table 2.3: Other resources available to be used<sup>1</sup>**

	Estimated resources 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Departmental resources</b>		
Goods and Services	12,898	12,479
Interest	450	450
Other	3,130	3,130
<b>Total departmental other resources available to be used<sup>1</sup></b>	<b>16,478</b>	<b>16,059</b>
1. Excludes the \$43.766 million departmental appropriation in 2006-07 transferred from the DEH to the DNP.		

**2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07**

There are no movements of administered funds from 2005-06 to 2006-07 for DNP.

**2.5 SPECIAL APPROPRIATIONS**

There are no special appropriations for DNP in the 2006-07 Budget.

**2.6 SPECIAL ACCOUNTS**

There are no special accounts for DNP in the 2006-07 Budget.

**2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS**

DNP has not been appropriated any administered capital for 2006-07 and will not receive any departmental equity injections or loans in 2006-07.

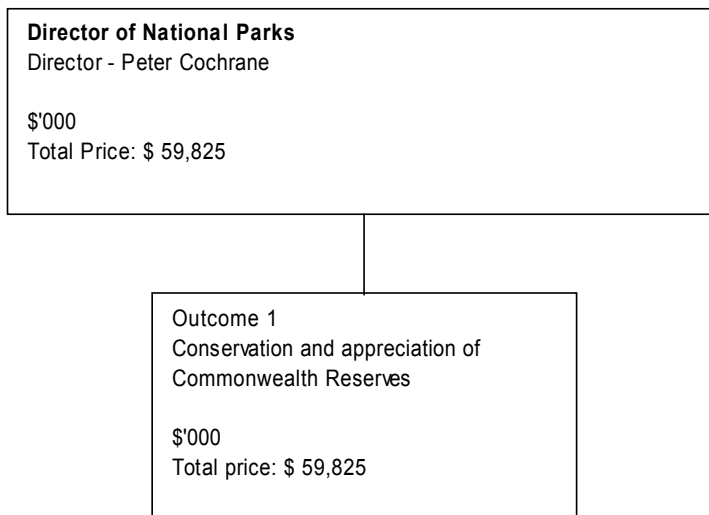
## Section 3: Outcomes

General Government Sector (GGS) agencies are required to plan, budget and report under an outcomes structure. GGS agencies produce outputs (departmental items) and also administer activities and programmes on behalf of the Government (administered items). This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the outcome for the Director of National Parks (DNP).

### 3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of DNP and the outcomes is summarised in Figure 4.

**Figure 4: Contributions to outcomes**



### 3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED

#### Departmental appropriations by outcome

There is only one outcome for DNP.

#### Administered appropriations by outcome

There are no administered appropriations for DNP.

### 3.3 OUTCOMES AND PERFORMANCE

#### Outcome 1 resourcing

Table 3.1 shows how the 2006–07 Budget appropriations translate to total resourcing for outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 3.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Administered appropriations</b>	-	-
<b>Total administered appropriations</b>	-	-
<b>Departmental appropriations</b>		
Output 1.1 - Parks and Reserves*	-	-
<b>Subtotal Output Group 1.2</b>	-	-
<b>Total revenue from government (appropriations) contributing to price of departmental outputs</b>	-	-
<b>Other resources available to be used</b>		
Output 1.1 - Parks and Reserves	58,440	59,825
<b>Total revenue from other sources</b>	58,440	59,825
<b>Total resources</b> (Total revenue from government and from other sources)	58,440	59,825
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	58,440	59,825
	2005-06	2006-07
<b>Average staffing level (number)</b>	275	272
* There is no direct appropriation from government to the DNP. Funds of \$43.766 million will be appropriated directly to the DEH and transferred to the DNP 2006-07.		

**Measures affecting Outcome 1****Kakadu National Park – rehabilitation of uranium mine sites**

	2006–07	2007–08	2008–09	2009–10 <sup>(1)</sup>
	\$'000	\$'000	\$'000	\$'000
Director of National Parks	1,376	1,125	2,275	2,542

**Contributions to achievement of Outcome 1**

The conservation and appreciation of natural and cultural values, including world class management of nationally significant assets, provision for appropriate recreation and tourism, and better understanding of their values. There are 20 reserves established under the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act), with Kakadu, Uluru-Kata Tjuta and Booderee National Parks, jointly managed with Indigenous owners.

**Departmental Outputs**

Parks and Reserves – management of nationally significant assets, including 20 reserves established under the EPBC Act, with Kakadu, Uluru-Kata Tjuta and Booderee National Parks, jointly managed with their Indigenous owners.

**Performance information for Outcome 1**

Performance information for DNP's overall achievement of its outcome, individual outputs and output groups are summarised in Table 3.2.

<sup>(1)</sup> Excludes funding for depreciation (\$15,000 in 2009-10) that will be met through departmental output appropriation (Appropriation Bill No. 1 ) provided to DEH.

**Table 3.2: Performance information for Outcome 1**

*(A) Effectiveness – Overall achievement of the outcome*

Focus of Work	Performance Information
<b>Parks and Reserves – Output 1.1</b>	
KRA 1: Natural Heritage Management	<p>1.1 Natural values for which Commonwealth reserves were declared and/or recognised have been maintained.</p> <p>1.2 The impacts of threats to natural values have been minimised.</p>
KRA 2: Cultural Heritage Management	<p>2.1 Cultural heritage values, both Indigenous and non-Indigenous, for which parks were declared or are recognised have been protected and conserved.</p> <p>2.2 Living cultural traditions are being maintained.</p> <p>2.3 The impacts of threats to cultural values have been minimised.</p> <p>2.4 Wide awareness and appreciation that parks are managed and presented as living cultural landscapes and seascapes.</p>
KRA 3: Joint Management	<p>3.1 Joint management has been practised through:</p> <ul style="list-style-type: none"> <li>• Implementation of lease provisions and prescriptions contained in management plans</li> <li>• Implementation of relevant decisions made by boards of management</li> <li>• Growing capacity and increasing participation of traditional owners in park management</li> <li>• Positive, harmonious relationships</li> </ul>
KRA 4: Visitor Management and Park Use	<p>4.1 Visitors to Commonwealth reserves enjoy inspirational, satisfying and safe experiences.</p> <p>4.2 Visitor impacts (on reserve management, values, the environment and other visitors) are within acceptable levels.</p> <p>4.3 Public awareness and appreciation of the values of Commonwealth reserves have been enhanced.</p> <p>4.4 Commercial operators provide a high quality of service to park visitors.</p>
KRA 5: Stakeholders and Partnerships	<p>5.1 Volunteers contribute to area management based on clearly defined roles.</p> <p>5.2 Stakeholders, e.g. neighbours, state agencies and park user groups, are involved in contributing effectively to park management activities.</p> <p>5.3 Commercial partnership opportunities are encouraged and evaluated.</p>
KRA 6: Business Management	<p>6.1 Planning and decision-making is based on the best available information; legal obligations and Government and DNP policies.</p>

**Table 3.2: Performance information for Outcome 1 (continued)**

<p>KRA 7: Biodiversity and Knowledge Management</p>	<p>6.2 Financial and business management is based on better practice and Government requirements.</p> <p>6.3 High levels of staff expertise and performance is recognised and valued.</p> <p>6.4 Obligations under the EPBC Act and Regulations relating to management of Commonwealth reserves are complied with.</p> <p>7.1 High quality, comprehensive and current information is available to park visitors to facilitate and foster understanding, appreciation, sound conservation and appropriate use of Australia's biodiversity.</p> <p>7.2 Taxonomic, biogeographical and conservation biology research and biological collections management capacity in relevant sections of the Australian community are enhanced.</p> <p>7.3 Training programmes are in place for taxonomy and biodiversity studies.</p>
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**(B) Performance information for Departmental Outputs**

Focus of Work		Performance Information
<b>Parks and Reserves – Output 1.1</b>		
Natural Heritage Management	Quantity	Regular targetted monitoring of key values and threats undertaken.
	Quantity	Number of taxa in cultivation in botanic gardens as proportion of total number of species in taxonomic; ecological and geographic; and horticultural themes in the collection policy.
Cultural Heritage Management	Quantity	Adequacy and currency of inventories of cultural sites.
	Quality	Level and nature of support provided by park management to maintain and promote traditional cultural values.
	Quality	Histories, prehistories and knowledge recorded (oral, written and pictorial) where culturally appropriate.
Joint Management	Quantity	Number of traditional owners and relevant Indigenous people employed directly and indirectly.

**Table 3.2: Performance information for Outcome 1 (continued)**

	<i>Quantity</i>	Training provided for and undertaken by traditional owners and relevant Indigenous people (staff, contractors and community people).
	<i>Quantity</i>	Contribution of Indigenous enterprises operating in parks.
	<i>Quantity</i>	Proportion of board of management actions addressed within agreed timelines.
Visitor Management and Park Use	<i>Quantity</i>	Annual numbers, types and demographics of park visitors.
	<i>Quantity</i>	Annual numbers and demographics of people participating in educational, interpretive and other programmes.
	<i>Quality</i>	Levels of satisfaction of park users.
Stakeholders and Partnerships	<i>Quality</i>	Annual contribution to active partnership effort.
	<i>Quality</i>	Consultation with stakeholders and partners.
	<i>Quality</i>	Level of satisfaction of the Minister and the Parliamentary Secretary.
Business Management	<i>Quality</i>	Extent to which management plans are implemented.
	<i>Quantity</i>	Annual number of reportable incidents involving staff and park users.
	<i>Quality</i>	No 'A' or 'B' findings from the annual ANAO audit of Director of National Parks financial statements.
	<i>Quantity</i>	Expenditure does not exceed budget.
	<i>Quality</i>	Successful operation of business continuity plan.
Biodiversity Knowledge Management	<i>Quantity</i>	The number of biodiversity information publications and resources produced.
	<i>Price</i>	\$59,825,000

### Evaluations for Outcome 1

There are no evaluations planned for 2006–07 for DNP.

## Section 4: Other reporting requirements

### 4.1 PURCHASER-PROVIDER ARRANGEMENTS

Agencies may need to provide resources to other General Government Sector (GGS) bodies, for example in payment for services rendered or as part of cross agency initiatives. Consequently, the sum of amounts in agency resourcing tables in Budget Paper No. 4, and in the resourcing tables in this document, will not equal total resourcing at the whole of government level (as reproduced in Budget Paper No. 1).

This section summarises significant transactions between GGS agencies that are not consolidated or reported at the whole of government level.

#### **Cross agency overview**

The Director of National Parks (DNP) has a purchaser-provider arrangement for the provision of corporate services under a Memorandum of Understanding with the Department of the Environment and Heritage (DEH).

The Secretary of the DEH allocates funds to DNP for the outcome: conservation and appreciation of Commonwealth reserves.

#### **Responsibility**

DNP is responsible to the Minister for the Environment and Heritage and the Parliamentary Secretary to the Minister for the Environment and Heritage.

#### **Control arrangements**

DNP is a Commonwealth authority and is subject to the *Commonwealth Authorities and Companies Act 1997*.

#### **Resourcing**

DNP will receive funding of \$43.8 million from the DEH in 2006–07.

#### **Performance against outcomes of purchased outputs**

Refer to Table 3.2 for performance indicators.

## 4.2 COST RECOVERY ARRANGEMENTS

DNP partially cost recovers for the use of Commonwealth reserves where it is in line with government policy objectives and economically feasible to do so. These revenues are paid into the Australian National Parks Fund and used for specified purposes.

### Summary of cost recovery impact statement

DNP has undertaken a review consistent with the Government's five-year review schedule for existing arrangements and is included in the Environment and Heritages' Portfolio Cost Recovery Impact Statement. The review found that DNP's cost recovery arrangements are fully compliant with the Australian Government Cost Recovery Policy.

The Australian Government, through DNP, manages 20 Commonwealth parks and reserves including areas located on external island territories and within Australian waters. Under the *Environment Protection and Biodiversity Conservation Act 1999*, permits are required to access and conduct activities within a number of Australian Commonwealth parks and reserves. The schedule of fees and charges for Parks permits are outlined in Schedule 11 of the *Environment Protection and Biodiversity Conservation Regulations 2000*. As a schedule to the Regulations, these fees are disallowable by Parliament.

Along with managing these reserves, DNP provides a range of services related to parks operations. Some services are provided on a commercial basis, whilst others are charged on a cost recovery basis. Goods and services provided on a cost recovery basis include:

- conferences and training courses for staff and external clients; and
- the sale of publications produced in relation to DNP operations, but which fall outside the DNP basic product set.

The forecasted revenue from cost recovery activity in 2006-07 is \$9.1 million.

DNP is required to undertake substantial consultation with stakeholders (including potential permit holders) and government regarding park permit fees before charges are substantially revised or new charges instituted.

Any changes to fees and charges relating to conferences, training courses and publications take into account market demand and stakeholder interests identified informally through client liaison and/or through more formal and specific consultation processes as required.

**Review Date**

Consistent with the Australian Government’s Cost Recovery Policy, DNP cost recovery arrangements will be reviewed within 5 years.

**4.3 AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE (AGIE)**

**Table 4.1: Australian Government Indigenous Expenditure**

There is no Australian Government Indigenous Expenditure for DNP, although significant investments are made in training and employment of relevant Indigenous people in jointly managed parks.

## Section 5: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

An analysis of the budgeted financial statements for the Director of National Parks (DNP), as reflected in the budgeted departmental financial statements for 2006-07 for DNP, is provided below.

#### **Budgeted Departmental Income Statement**

Revenues for DNP are expected to increase by \$2.5 million (4 per cent) to \$59.8 million primarily due to \$1.4 million relating to the budget measure for the rehabilitation of mining sites in Kakadu National Park.

Employee expenses for DNP are expected to increase by \$1.0 million (4 per cent) primarily due to expected labour rate increases. Supplier expenses are expected to increase by \$1.9 million (7 per cent) primarily due to the budget measure for the rehabilitation of mining sites in Kakadu National Park and minor impacts of the consumer price index increase with contracted service providers.

#### **Budgeted Departmental Balance Sheet**

It is expected that the net assets of DNP will remain steady from 2005-06 to 2006-07 at \$136.6 million.

#### **Budgeted Departmental Statement of Cash flows**

Cash reserves are expected to remain steady over time and movements in cash are in line with operational needs.

## BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted departmental income statement for the period ended 30 June**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government <sup>(1)</sup>	41,962	43,766	43,989	40,273	40,804
Goods and services	12,898	12,479	10,893	10,411	10,411
Interest	450	450	450	450	450
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other <sup>(2)</sup>	3,130	3,130	3,130	7,562	7,562
<b>Total revenue</b>	<b>58,440</b>	<b>59,825</b>	<b>58,462</b>	<b>58,696</b>	<b>59,227</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>58,440</b>	<b>59,825</b>	<b>58,462</b>	<b>58,696</b>	<b>59,227</b>
<b>EXPENSE</b>					
Employees	21,705	22,681	23,042	23,961	24,918
Suppliers	27,480	28,211	26,495	25,812	25,371
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	9,045	8,723	8,715	8,713	8,728
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	210	210	210	210	210
<b>Total expenses</b>	<b>58,440</b>	<b>59,825</b>	<b>58,462</b>	<b>58,696</b>	<b>59,227</b>
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-

**Table 5.1: Budgeted departmental income statement for the period ended 30 June (continued)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>Operating result from continuing operations</b>					
Revenues from Government (1) operations	-	-	-	-	-
Gain (loss) on remeasuring discontinued operations	-	-	-	-	-
<b>Operating result</b>	-	-	-	-	-
Other (2) or (deficit)	-	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	-	-	-	-	-

## SECTION 5 – DIRECTOR OF NATIONAL PARKS

**Table 5.2: Budgeted departmental balance sheet as at 30 June**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	9,730	9,993	10,248	10,501	10,769
Receivables	600	600	600	600	600
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>10,330</b>	<b>10,593</b>	<b>10,848</b>	<b>11,101</b>	<b>11,369</b>
<b>Non-financial assets</b>					
Land and buildings	68,228	68,183	68,183	68,183	68,183
Infrastructure, plant and equipment	74,586	74,468	74,313	74,310	74,142
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	4	4	4	4	4
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	338	338	338	338	338
<b>Total non-financial assets</b>	<b>143,156</b>	<b>142,993</b>	<b>142,838</b>	<b>142,835</b>	<b>142,667</b>
<b>Total assets</b>	<b>153,486</b>	<b>153,586</b>	<b>153,686</b>	<b>153,936</b>	<b>154,036</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	5,421	5,521	5,621	5,721	5,821
Other	-	-	-	-	-
<b>Total provisions</b>	<b>5,421</b>	<b>5,521</b>	<b>5,621</b>	<b>5,721</b>	<b>5,821</b>
<b>Payables</b>					
Suppliers	5,000	5,000	5,000	5,000	5,000
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Other	412	412	412	412	412
<b>Total payables</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>10,833</b>	<b>10,933</b>	<b>11,033</b>	<b>11,133</b>	<b>11,233</b>

**Table 5.2: Budgeted departmental balance sheet as at 30 June (continued)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	15,821	15,821	15,821	15,971	15,971
Reserves	64,585	64,585	64,585	64,585	64,585
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	62,247	62,247	62,247	62,247	62,247
<b>Total parent entity interest</b>	<b>142,653</b>	<b>142,653</b>	<b>142,653</b>	<b>142,803</b>	<b>142,803</b>
<b>Minority interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total minority interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>142,653</b>	<b>142,653</b>	<b>142,653</b>	<b>142,803</b>	<b>142,803</b>
<b>Current assets</b>	10,668	10,935	11,190	11,443	11,711
<b>Non-current assets</b>	142,818	142,651	142,496	142,493	142,325
<b>Current liabilities</b>	7,006	7,043	7,080	7,117	7,154
<b>Non-current liabilities</b>	3,827	3,890	3,953	4,016	4,079
*Note: 'equity' is the residual interest in assets after deduction of liabilities.					

**Table 5.3: Budgeted departmental statement of cash flows for the period ended 30 June**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	12,898	12,479	10,893	10,411	10,411
Appropriations	41,962	43,766	43,989	40,273	40,804
Interest	450	450	450	450	450
Dividends	-	-	-	-	-
Other	330	330	330	4,762	4,762
<b>Total cash received</b>	<b>55,640</b>	<b>57,025</b>	<b>55,662</b>	<b>55,896</b>	<b>56,427</b>
<b>Cash used</b>					
Employees	21,605	22,581	22,942	23,861	24,818
Suppliers	24,955	25,411	23,695	23,012	22,571
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Other	210	210	210	210	210
<b>Total cash used</b>	<b>46,770</b>	<b>48,202</b>	<b>46,847</b>	<b>47,083</b>	<b>47,599</b>
<b>Net cash from or (used by) operating activities</b>	<b>8,870</b>	<b>8,823</b>	<b>8,815</b>	<b>8,813</b>	<b>8,828</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	15,111	8,560	8,560	8,710	8,560
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>15,111</b>	<b>8,560</b>	<b>8,560</b>	<b>8,710</b>	<b>8,560</b>
<b>Net cash from or (used by) investing activities</b>	<b>(15,111)</b>	<b>(8,560)</b>	<b>(8,560)</b>	<b>(8,710)</b>	<b>(8,560)</b>

**Table 5.3: Budgeted departmental statement of cash flows for the period ended 30 June (continued)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	6,066	-	-	150	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>6,066</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>6,066</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>(175)</b>	<b>263</b>	<b>255</b>	<b>253</b>	<b>268</b>
Cash at the beginning of the reporting period	9,905	9,730	9,993	10,248	10,501
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>9,730</b>	<b>9,993</b>	<b>10,248</b>	<b>10,501</b>	<b>10,769</b>

**Table 5.4: Departmental statement of changes in equity — summary of movement (Budget year 2006-07)**

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2006</b>					
Balance carried forward from previous period	62,247	64,585	-	15,821	142,653
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>62,247</b>	<b>64,585</b>	<b>-</b>	<b>15,821</b>	<b>142,653</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital	-	-	-	-	-
Dividends	-	-	-	-	-
Returns of capital	-	-	-	-	-
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2007</b>	<b>62,247</b>	<b>64,585</b>	<b>-</b>	<b>15,821</b>	<b>142,653</b>

**Table 5.5: Departmental capital budget statement**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	6,066	-	-	150	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	<b>6,066</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	150	-
Other	-	-	-	-	-
<b>Total represented by</b>	<b>6,066</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	6,066	-	-	150	-
Funded internally by					
Departmental resources	9,045	8,560	8,560	8,560	8,560
<b>Total</b>	<b>15,111</b>	<b>8,560</b>	<b>8,560</b>	<b>8,710</b>	<b>8,560</b>

**Table 5.6: Departmental property, plants, equipment and intangibles - summary of movement (Budget year 2006-07)**

	Land	Investment	Buildings	Specialist	Other	Heritage	Computer	Other	Total
	\$'000	\$'000	\$'000	infrastructure	and cultural	software	Other		
				plant and	assets		intangibles		
				equipment					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2006</b>									
Gross book value	6,582	-	63,296	-	77,880	-	14	-	147,772
Accumulated depreciation	-	-	(1,650)	-	(3,294)	-	(10)	-	(4,954)
<b>Opening net book value</b>	<b>6,582</b>	<b>-</b>	<b>61,646</b>	<b>-</b>	<b>74,586</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>142,818</b>
Additions:									
by purchase	-	-	2,350	-	6,210	-	-	-	8,560
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	(2,395)	-	(6,328)	-	-	-	(8,723)
Impairments recognised in operating result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	-	-	-	-	-
<b>As at 30 June 2007</b>									
Gross book value	6,582	-	63,996	-	80,796	-	4	-	151,378
Accumulated depreciation	-	-	(2,395)	-	(6,328)	-	-	-	(8,723)
<b>Estimated closing net book value</b>	<b>6,582</b>	<b>-</b>	<b>61,601</b>	<b>-</b>	<b>74,468</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>142,655</b>

**NOTES TO THE FINANCIAL STATEMENTS**

1. There is no direct appropriation from government to DNP. Funds are appropriated directly to the DEH and transferred to the DNP.
2. Included in the figure is an amount of \$2.8 million being the resources received free of charge for corporate services provided by the DEH.
3. This figure relates to liability for staff seconded to DNP from the DEH.

