

# NATIONAL NATIVE TITLE TRIBUNAL

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION FOR 2008–09

The National Native Title Tribunal (NNTT) works with people to develop an understanding of native title and reach enduring native title and related outcomes that recognise rights and interests in land and waters, in accordance with the *Native Title Act 1993* (the Act).

The NNTT applies a stringent registration test to native title applications; mediates native title applications under the supervision of the Federal Court; and assists in various areas of agreement-making in relation to native title. It is also an independent source of information about native title for parties and the wider public. The Act allows parties in mediation of native title applications to negotiate agreements involving matters other than native title. The NNTT mediates and arbitrates in relation to some proposed future acts. The Act also allows for the negotiation and registration of Indigenous land use agreements as an alternative to future act processes and for other purposes. The NNTT facilitates these agreements where parties request its service.

In 2007, wide-ranging legislative and administrative reforms were made to key aspects of the native title system. The reforms were focused largely on measures to promote resolution of native title issues through agreement-making wherever possible, in preference to litigation. Amendments were made to the *Native Title Act 1993* by the *Native Title Amendment Act 2007* (which commenced on 15 April 2007) and the *Native Title Amendment (Technical Amendments) Act 2007* (the majority of which commenced on 1 September 2007).

Following the commencement of the *Native Title Amendment Act 2007* additional functions and powers were conferred on the NNTT to assist it to carry out its work.

The additional functions included conducting native title application inquiries and reviews about whether a group holds native title, and reconsidering the Native Title Registrar's decisions not to register some native title claims.

Work will continue to focus on how the parties can work together to secure just and enduring outcomes in a timely way. The NNTT's additional powers and functions are tools to assist parties to reach that objective. Accordingly,

the NNTT will progress implementation of both the amended legislation and internal initiatives during 2008–09 to assist in developing a more effective and efficient native title system. The tangible products of such an implementation will be reflected as outputs in the NNTT’s outcome and output framework (see section 2.1).

The NNTT’s current funding cycle concludes on 30 June 2009. Future funding will be premised on the outcome of a 2008 funding review of the native title system for the next four-year cycle, commencing in 2009–10. The NNTT is one of the participating agencies in the native title system. Trends across the native title system within and between agencies are being examined as part of the funding review.

## 1.2 AGENCY RESOURCE STATEMENT

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

**Table 1.1: Resource statement—Budget estimates for 2008–09 (as at Budget May 2008)**

	Estimate of prior year amounts available in 2008–09 (\$'000)	+ Proposed at Budget 2008–09 (\$'000)	= Total estimate 2008–09 (\$'000)	Estimated appropriation available 2007–08 (\$'000)
<b>ORDINARY ANNUAL SERVICES</b>				
<b>Departmental outputs</b>				
Departmental outputs	12,913 <sup>4</sup>	32,156 <sup>1</sup>	45,069	32,965
S 31, s 28 receipts	–	200 <sup>3</sup>	200	200
<b>Total ordinary annual services</b>	<b>12,913</b>	<b>32,356</b>	<b>45,269<sup>5</sup></b>	<b>33,165</b>
<b>OTHER SERVICES</b>				
<b>Departmental non-operating</b>				
Equity injections	–	– <sup>2</sup>	–	–
<b>Total other services</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total resourcing for the National Native Title tribunal</b>	<b>12,913</b>	<b>32,356</b>	<b>45,269</b>	<b>33,165</b>

All figures are GST exclusive.

Notes:

1. Appropriation Bill (No. 1) 2008-09.

2. Appropriation Bill (No. 2) 2008-09.

3. *Financial Management and Accountability Act 1997* section 31 and section 28 relevant agency receipts—estimate.

4. Estimated adjusted balance carried forward from previous year for annual appropriations.

5. The total available departmental operating appropriation (outputs) will not equal the total of all outputs in the outcome resource statements as they budget for estimated appropriation attributable to outcomes and not the total available. For reconciliation see Table 3.1.1.

## 1.3 BUDGET MEASURES

There are no new measures for the NNTT.

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

The Australian Government requires agencies to measure their intended and actual performance in terms of outcomes. Government outcomes are the results, impacts or consequences of actions by the government on the Australian community. Agencies are required to identify the output groups that demonstrate their contribution to government outcomes over the coming year.

The NNTT's outcome is described below by output groups, including the indicators and targets used to assess and monitor performance.

#### 2.1.1 Outcome 1: Resolution of native title issues over land and waters

##### Outcome 1 strategy

Outcome 1 comprises three output groups (stakeholder and community relations, agreement-making and decisions) and three effectiveness indicators. The three effectiveness indicators are:

- improvement in the quality of native title and related agreement-making
- increase in the proportion of native title and related agreements through:
  - an increase in agreement-making as an alternative to litigated outcomes, and
  - an increase in Indigenous land use and future act agreement-making as alternatives to arbitration, and
- less than 5% of decisions successfully appealed or reviewed.

The NNTT continually monitors progress towards reaching its output targets and adopts relevant national and regional strategies as appropriate. Much of the performance of the native title system depends on the performance of all participants within the system and the NNTT therefore works with the other participants to develop appropriate responses to the challenges of its operating environment.

## Outcome 1 resource statement

Table 2.1 provides additional detail of Budget appropriations and the total resourcing available for Outcome 1.

**Table 2.1: Total resources available for Outcome 1**

	2008–09 total estimate of available resources (\$'000)	2007–08 estimated actual (\$'000)
<b>Outcome 1</b>		
<b>Output Group 1: Stakeholder and community relations</b>		
Departmental outputs		
Output 1.1: Projects and initiatives	862	1,168
Output 1.2: Assistance and information	3,921	3,243
Revenues from other sources (s 31, s 28)	30	27
<b>Subtotal for Output Group 1</b>	<b>4,813</b>	<b>4,438</b>
<b>Output Group 2: Agreement-making</b>		
Departmental outputs		
Output 2.1: Indigenous land use agreements	5,048	5,001
Output 2.2: Native title agreements	11,658	10,371
Output 2.3: Future act agreements	1,946	2,703
Revenues from other sources (s 31, s 28)	116	110
<b>Subtotal for Output Group 2</b>	<b>18,768</b>	<b>18,185</b>
<b>Output Group 3: Decisions</b>		
Departmental outputs		
Output 3.1: Claim registration	2,723	5,221
Output 3.2: Registration of Indigenous land use agreements	2,083	2,405
Output 3.3: Future act determinations	599	978
Output 3.4: Finalised objections	3,316	1,875
Revenues from other sources (s 31, s 28)	54	63
<b>Subtotal for Output Group 3</b>	<b>8,775</b>	<b>10,542</b>
<b>Total resources for Outcome 1</b>	<b>32,356</b>	<b>33,165</b>
<b>Average staffing level (number)</b>	<b>224</b>	<b>223</b>

Departmental appropriation splits and totals by output are indicative estimates and may change in the course of the Budget year as government priorities change.

## Contributions to Outcome 1

### Output Group 1

<b>Output Group 1: Stakeholder and community relations</b>	
<p>Initiatives in this output category include:</p> <ul style="list-style-type: none"> <li>• large-scale projects and activities contributing to strategic planning of native title activities with stakeholders and building the capacity of participants in native title processes, and</li> <li>• a wide range of NNTT services to assist native title claimants and other participants in native title processes.</li> </ul> <p>Components of Output Group 1:</p> <ul style="list-style-type: none"> <li>• Output 1.1: Capacity-building and strategic/sectoral initiatives</li> <li>• Output 1.2: Assistance and information</li> </ul>	
<b>Key performance indicators</b>	<b>2008–09 target</b>
The quality and quantity for Output 1.1	<p>Quality: 80% of respondents are satisfied with the quality of the initiative</p> <p>Quantity: 7 initiatives</p>
The quality and quantity for Output 1.2	<p>Quality: 80% of respondents are satisfied with the assistance, service or product</p> <p>Quantity: 394 informational events</p>

## Output Group 2

<b>Output Group 2: Agreement-making</b>	
<p>This output category covers:</p> <ul style="list-style-type: none"> <li>finalised Indigenous land use agreement negotiations and milestones leading to a final agreement where the NNTT provided negotiation assistance</li> <li>a range of agreements and milestones related to native title applications (claimant, non-claimant, compensation and revised applications) where the NNTT has provided mediation assistance to the parties, and</li> <li>agreements that allow a future act to proceed where NNTT members or staff have assisted with mediation, as well as milestones reached during the mediation of a future act application leading to the final agreement.</li> </ul> <p>Components of Output Group 2:</p> <ul style="list-style-type: none"> <li>Output 2.1: Indigenous land use agreements negotiated with the assistance of the NNTT: <ul style="list-style-type: none"> <li>2.1(a) fully concluded Indigenous land use agreements</li> <li>2.1(b) milestones in Indigenous land use agreement negotiations outside the mediation of native title determination applications, and</li> <li>2.1(c) milestones in Indigenous land use agreement negotiations within the mediation of native title determination applications.</li> </ul> </li> <li>Output 2.2: Native title agreements and related milestones agreements—agreements on native title determination applications (claimant, non-claimant, compensation and revised applications) mediated with the assistance of the NNTT: <ul style="list-style-type: none"> <li>2.2(a) agreements that fully resolve native title applications</li> <li>2.2(b) milestones on issues, leading towards the resolution of native title applications, and</li> <li>2.2(c) process and framework milestones.</li> </ul> </li> <li>Output 2.3: Future act agreements—agreements mediated with the assistance of the NNTT that a proposed activity or acquisition may or may not proceed, either: <ul style="list-style-type: none"> <li>2.3(a) agreements that fully resolve future act applications, or</li> <li>2.3(b) milestones in future act mediations.</li> </ul> </li> </ul>	
<b>Key performance indicators</b>	<b>2008–09 target</b>
<p>The quality and quantity for Output 2.1 by component:</p> <ul style="list-style-type: none"> <li>2.1(a) fully concluded Indigenous land use agreements</li> <li>2.1(b) milestones in Indigenous land use agreement negotiations outside the mediation of native title determination applications</li> <li>2.1(c) milestones in Indigenous land use agreement negotiations within the mediation of native title determination applications</li> </ul>	<p>Quality: Clients' perception of the quality of the agreement-making process</p> <p>Quantity: 57 agreements</p> <p>Quantity: 23 milestones</p> <p>Quantity: 113 milestones</p>
<p>The quality and quantity for Output 2.2 by component:</p> <ul style="list-style-type: none"> <li>2.2(a) agreements that fully resolve native title applications</li> <li>2.2(b) milestones on issues, leading towards the resolution of native title applications</li> <li>2.2(c) process and framework milestones</li> </ul>	<p>Quality: Clients' perception of the quality of the agreement-making process</p> <p>Quantity: 27 agreements</p> <p>Quantity: 124 milestones</p> <p>Quantity: 185 milestones</p>

## Output Group 2 (continued)

Key performance indicators	2008–09 target
<p>The quality and quantity for Output 2.3 by component:</p> <ul style="list-style-type: none"> <li>• 2.3(a) agreements that fully resolve future act applications, or</li> <li>• 2.3(b) milestones in future act mediations</li> </ul>	<p>Quality: Clients' perception of the quality of the agreement-making process</p> <p>Quantity: 60 agreements</p> <p>Quantity: 55 milestones</p>

Note: The term 'milestone' has been adopted in Output Groups 2.1(b) and (c) and 2.2(b) and (c) so that the classification is consistent with that used in Output Group 2.3(b).

## Output Group 3

Output Group 3: Decisions	
<p>This output category relates to:</p> <ul style="list-style-type: none"> <li>• decisions made by the Native Title Registrar when considering native title claimant applications for registration on the Register of Native Title Claims</li> <li>• the Native Title Registrar's decisions whether to register agreements on the Register of Indigenous Land Use Agreements</li> <li>• determinations made by the NNTT that a future act may or may not be done and, if the future act may be done, whether it is to be done subject to conditions or not. It also includes decisions whether negotiations to reach agreement about future act determination applications have occurred in good faith, and</li> <li>• the processing, and finalisation, by the NNTT of objections to the inclusion of the expedited procedure statement.</li> </ul> <p>Components of Output Group 3:</p> <ul style="list-style-type: none"> <li>• Output 3.1: Registration of native title claimant applications</li> <li>• Output 3.2: Registration of Indigenous land use agreements</li> <li>• Output 3.3: Future act determinations</li> <li>• Output 3.4: Finalised objections to the expedited procedure</li> </ul>	
Key performance indicators	2008–09 target
The quality and quantity for Output 3.1	<p>Quality: 70% of decisions are completed within six months of receipt of the original or amended application submitted for registration</p> <p>Quantity: 52 decisions</p>
The quality and quantity for Output 3.2	<p>Quality: 90% of decisions are completed within six months of receipt of the application submitted for registration, where there is no objection or other bar to registration</p> <p>Quantity: 71 agreements</p>
The quality and quantity for Output 3.3	<p>Quality: 80% of future act determinations are finalised within six months of the application being made</p> <p>Quantity: 55 determinations</p>
The quality and quantity for Output 3.4	<p>Quality:</p> <ul style="list-style-type: none"> <li>• 80% of objections resolved other than by agreement are finalised within nine months of the section 29 notice closing date</li> <li>• 70% of objections resolved by agreement are finalised within nine months of acceptance</li> </ul> <p>Quantity: 1,123 finalised objections</p>

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements and provides further details of special accounts and Australian Government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The agency resource statement (Table 1.1) details the total available appropriation from all sources. For departmental operating appropriation (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities (generally depreciation and employee entitlements), the total amount of departmental operating appropriation available to an agency is unlikely to be fully used in the Budget year.

The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2009–10 Budget year, including amounts related to meeting future obligations to maintain the agency’s asset base and to meet employee entitlement liabilities.

Table 3.1.1 reconciles the total available appropriation and amounts attributable to outcomes.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	(\$'000)
<b>Total available departmental operating appropriation (outputs)</b>	45,269
Less estimated payments in 2008–09	(32,379)
<b>Estimated departmental outputs carried forward and available for 2009–10</b>	<b>12,890</b>

#### 3.1.2 Movement of administered funds between years

The NNTT has no administered funds that can be moved between years.

### 3.1.3 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 3.1.3 shows the expected additions (receipts) and reductions (payments) for each account used by the NNTT.

**Table 3.1.3: Estimates of special account flows and balances**

	Outcome	Opening balance 2008–09 2007–08 (\$'000)	Receipts 2008–09 2007–08 (\$'000)	Payments 2008–09 2007–08 (\$'000)	Closing balance 2008–09 2007–08 (\$'000)
Other Trust Moneys— FMA Act s 20 (D) <sup>1</sup>	1	–	90	90	–
	1	20	70	90	–
<b>Total special accounts 2008–09 Budget estimate</b>		–	90	90	–
<b>Total special accounts 2007–08 estimated actual</b>		20	70	90	–

D = Departmental.

FMA Act = *Financial Management and Accountability Act 1997*.

Note:

1. The purpose of this account is to hold moneys advanced to the NNTT by Comcare for the purpose of distributing compensation payments made in accordance with the *Safety Rehabilitation and Compensation Act 1988*. Where the NNTT makes payment against accrued sick leave entitlements pending determination of an employee's claim, permission is obtained in writing from each individual to allow the NNTT to recover moneys from this account. This account is non-interest-bearing.

### 3.1.4 Australian Government Indigenous expenditure

Table 3.1.4 shows the NNTT's Australian Government Indigenous expenditure relating to Outcome 1.

**Table 3.1.4: Australian Government Indigenous expenditure (AGIE)**

Outcome	Appropriations						Output group
	Bill No. 1 (\$'000)	Bill No. 2 (\$'000)	Special approp (\$'000)	Total approp (\$'000)	Other (\$'000)	Total (\$'000)	
<b>Outcome 1</b>							
Departmental 2008–09	32,156	–	–	32,156	214	32,370	all
Departmental 2007–08	32,965	–	–	32,965	214	33,179	all
<b>Total AGIE 2008–09</b>	<b>32,156</b>	<b>–</b>	<b>–</b>	<b>32,156</b>	<b>214</b>	<b>32,370</b>	
<b>Total AGIE 2007–08</b>	<b>32,965</b>	<b>–</b>	<b>–</b>	<b>32,965</b>	<b>214</b>	<b>33,179</b>	

## 3.2 BUDGETED FINANCIAL STATEMENTS

### 3.2.1 Differences between agency resourcing and financial statements

There are no significant differences between the agency resourcing and financial statements.

### 3.2.2 Analysis of budgeted financial statements

Due to the nature of the NNTT's work, little change has occurred in the NNTT's income and expenditure patterns over the last few years.

However, it is possible due to recent amendments to the Act, which resulted in additional functions bestowed on the NNTT, that expenditure may increase in the future.

The forward estimates include indexation. The purchase of non-financial assets is a replacement activity. Some non-financial asset purchases that were expected in 2007-08 were deferred pending the restructure of the NNTT's information technology infrastructure.

### 3.2.3 Budgeted financial statements tables

#### Departmental

**Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)**

	Estimated actual 2007-08 (\$'000)	Budget estimate 2008-09 (\$'000)	Forward estimate 2009-10 (\$'000)	Forward estimate 2010-11 (\$'000)	Forward estimate 2011-12 (\$'000)
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from government	32,965	32,156	32,426	32,704	32,944
Goods and services	200	200	200	231	93
Interest	-	-	-	-	29
Other	14	14	14	24	-
<b>Total revenue</b>	<b>33,179</b>	<b>32,370</b>	<b>32,640</b>	<b>32,959</b>	<b>33,066</b>
<b>Total income</b>	<b>33,179</b>	<b>32,370</b>	<b>32,640</b>	<b>32,959</b>	<b>33,066</b>
<b>EXPENSES</b>					
Employees	19,789	19,200	19,378	19,337	20,832
Suppliers	12,459	12,270	12,362	12,722	11,734
Depreciation and amortisation	931	900	900	900	500
<b>Total expenses</b>	<b>33,179</b>	<b>32,370</b>	<b>32,640</b>	<b>32,959</b>	<b>33,066</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	163	140	191	128	160
Trade and other receivables	12,750	12,750	12,750	12,750	12,750
Other	268	329	228	278	278
<b>Total financial assets</b>	<b>13,181</b>	<b>13,219</b>	<b>13,169</b>	<b>13,156</b>	<b>13,188</b>
<b>Non-financial assets</b>					
Land and buildings	143	143	143	143	143
Infrastructure, plant and equipment	448	648	568	338	448
Intangibles	254	123	103	83	73
Other	1,329	1,448	1,598	1,448	1,348
<b>Total non-financial assets</b>	<b>2,174</b>	<b>2,362</b>	<b>2,412</b>	<b>2,012</b>	<b>2,012</b>
<b>Total assets</b>	<b>15,355</b>	<b>15,581</b>	<b>15,581</b>	<b>15,168</b>	<b>15,200</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	4,300	4,480	4,464	4,138	4,168
Other	878	925	941	854	856
<b>Total provisions</b>	<b>5,178</b>	<b>5,405</b>	<b>5,405</b>	<b>4,992</b>	<b>5,024</b>
<b>Payables</b>					
Other	16	15	15	15	15
<b>Total payables</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Total liabilities</b>	<b>5,194</b>	<b>5,420</b>	<b>5,420</b>	<b>5,007</b>	<b>5,039</b>
<b>Net assets</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	2,415	2,415	2,415	2,415	2,415
Retained surpluses or accumulated deficits	7,746	7,746	7,746	7,746	7,746
<b>Total parent entity interest</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>
<b>Total equity</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>	<b>10,161</b>
<b>Current assets</b>	<b>13,181</b>	<b>13,219</b>	<b>13,169</b>	<b>13,156</b>	<b>13,188</b>
<b>Non-current assets</b>	<b>2,174</b>	<b>2,362</b>	<b>2,412</b>	<b>2,012</b>	<b>2,012</b>
<b>Current liabilities</b>	<b>4,592</b>	<b>4,793</b>	<b>4,795</b>	<b>4,428</b>	<b>4,455</b>
<b>Non-current liabilities</b>	<b>602</b>	<b>627</b>	<b>625</b>	<b>579</b>	<b>584</b>

Note:

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

Table 3.2.3: Budgeted departmental statement of cash flows (as at 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	90	90	90	90	93
Appropriations	32,965	32,156	32,426	32,704	32,944
Interest	29	29	29	29	29
Other	1,005	990	986	1,000	931
<b>Total cash received</b>	<b>34,089</b>	<b>33,265</b>	<b>33,531</b>	<b>33,823</b>	<b>33,997</b>
<b>Cash used</b>					
Employees	19,922	19,042	19,294	19,500	20,565
Suppliers	13,760	13,146	13,287	13,635	12,700
Other	100	100	100	100	100
<b>Total cash used</b>	<b>33,782</b>	<b>32,288</b>	<b>32,681</b>	<b>33,235</b>	<b>33,365</b>
<b>Net cash from (used by) operating activities</b>	<b>307</b>	<b>977</b>	<b>850</b>	<b>588</b>	<b>632</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	600	1,000	800	650	600
<b>Total cash used</b>	<b>600</b>	<b>1,000</b>	<b>800</b>	<b>650</b>	<b>600</b>
<b>Net cash from (used by) investing activities</b>	<b>(600)</b>	<b>(1,000)</b>	<b>(800)</b>	<b>(650)</b>	<b>(600)</b>
<b>Net increase (decrease) in cash held</b>	<b>(293)</b>	<b>(23)</b>	<b>50</b>	<b>(62)</b>	<b>32</b>
Cash at the beginning of the reporting period	456	163	140	190	128
<b>Cash at the end of the reporting period</b>	<b>163</b>	<b>140</b>	<b>190</b>	<b>128</b>	<b>160</b>

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2008–09)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2008</b>				
Balance carried forward from previous period	7,746	–	2,415	10,161
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Estimated closing balance as at 30 June 2009</b>				
	<b>7,746</b>	<b>–</b>	<b>2,415</b>	<b>10,161</b>

## Administered

Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenue	6	6	6	6	6
<b>Total non-taxation</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total revenue administered on behalf of government</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total income administered on behalf of government</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Total expenses administered on behalf of government</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

Table 3.2.7: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	6	6	6	6	6
<b>Total cash received</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Net cash from (used by) operating activities</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Cash to Official Public Account	6	6	6	6	6
<b>Total cash used</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Net cash from (used by) financing activities</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>
<b>Net increase (decrease) in cash held</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at beginning of reporting period	–	–	–	–	–
<b>Cash at end of reporting period</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 3.2.4 Notes to the financial statements

### Basis of accounting

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders, Australian Accounting Standards, Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to the Statements of Accounting Concepts.

### Departmental

#### *Revenue from government*

Appropriations for departmental outputs are recognised as revenue.

#### *Employee expenses*

Employee expenses consist of salaries, allowances, leave entitlements, redundancy expenses and superannuation.

#### *Supplier expenses*

Supplier expenses consist of travel expenses, administrative costs, and consultant and contractor costs.

#### *Cash*

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

#### *Receivables*

Receivables include departmental moneys transferred to the Official Public Account and outstanding debts owed to the NNTT.

#### *Employee provisions*

Employee liabilities consist of accrued salary for the part pay period and accumulated annual and long service leave entitlements as at 30 June.

#### *Supplier payables*

Supplier payables consist of amounts owed to suppliers for services or supplies provided prior to 30 June.

#### *Assets*

Assets consist mainly of cash transferred to the Official Public Account (included in trade and other receivables), prepayments (rent in advance, licences and subscriptions) and plant and equipment.

#### *Liabilities*

Liabilities consist of employee provisions and supplier payables.

### **Administered**

Administered revenues relate to the course of ordinary activities performed by the NNTT on behalf of the Australian Government. This revenue is generated from fees charged on lodgement of an application with the NNTT.

