

NATIONAL NATIVE TITLE TRIBUNAL

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The National Native Title Tribunal (NNTT) was established under the *Native Title Act 1993* (the Act), the objectives of which include:

- to provide for the recognition and protection of native title
- to establish a mechanism for determining claims to native title, and
- to establish ways in which future dealings affecting native title (future acts) may proceed.

Under the scheme created by the Act, the NNTT is vested with wide-ranging responsibilities, which include:

- testing claimant applications for registration purposes
- providing assistance to parties (including geospatial information and historical, anthropological and linguistic research services)
- assisting with the negotiation of indigenous land use agreements (ILUAs) and assessing them for registration
- conducting reviews and inquiries about native title issues
- mediating various types of applications
- mediating, arbitrating and conducting inquiries about certain future acts, and
- maintaining registers of claims, determinations of native title and ILUAs.

The outcome of the NNTT for 2009–10 is 'Resolution of native title issues over land and waters'. This outcome is achieved by providing assistance to clients and stakeholders, decision-making and facilitating agreements.

From 2009–10 the NNTT, and other participants in the native title system, will operate in a changed scheme for the resolution of native title applications. The Native Title Amendment Bill 2009, introduced into Parliament on 19 March 2009, is intended to give effect to the Australian Government's policy of achieving 'more negotiated native title outcomes in a more timely, effective and efficient fashion'. Among other measures, the amendments will require the Federal Court of Australia to refer each native title application 'to an appropriate person or body' for mediation. This broad referral power represents a significant change in the current law, under which principal responsibility for the mediation of native title claims vests in the NNTT. The amendments will also effect changes to the current provisions governing the NNTT's holding of inquiries and reviews. The government intends the amendments, once passed, to take effect on 1 July 2009.

The challenges for the NNTT in 2009–10 and beyond include:

- dealing with the effects of the amendments upon the NNTT’s mediation practice and related functions
- obtaining clarity in the respective powers and functions of the Federal Court and the NNTT under the amended Act
- operating with reduced membership
- operating with reduced funding in each year of the 2009–13 Budget cycle, following the 2008 *Funding Review of the Native Title System*, and
- making other savings that have been mandated in the current financial year.

The NNTT is responding to the new native title environment by:

- strategically repositioning itself through its *Strategic Plan 2009–11*, in particular as articulated in its new vision, ‘Timely, effective native title and related outcomes’
- developing stronger and more effective relationships with the Federal Court and other participants in the system
- regularly reporting to the Federal Court on a regional as well as an individual case basis
- implementing initiatives designed to streamline native title processes, such as holding scoping conferences for non-government respondents
- entering into tenure information-sharing agreements with relevant state and territory authorities, and
- engaging in cross-institutional projects that will assist in the expediting of claims, such as the investigation of regional approaches to anthropological research.

The NNTT will monitor and measure its success in these and other initiatives using the ‘balanced scorecard’ strategic management methodology.

1.2 AGENCY RESOURCE STATEMENT

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

Table 1.1: Agency resource statement—Budget estimates for 2009–10 as at Budget, May 2009

	Estimate of prior year amounts + available in 2009–10 (\$'000)	Proposed at Budget = 2009–10 (\$'000)	Total estimate 2009–10 (\$'000)	Actual available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES				
Departmental				
Departmental outputs	16,727 ³	29,682 ¹	46,409	32,156
S 31 receipts	–	84 ²	84	80
Total ordinary annual services	16,727	29,766	46,493	32,236
Total net resourcing for agency	16,727	29,766	46,493	32,236

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2009–10.
2. Section 31 relevant agency receipts—estimate.
3. Estimated adjusted balance carried forward from previous year for annual appropriations.

1.3 BUDGET MEASURES

Budget measures relating to the NNTT are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2009–10 Budget measures

Program	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
EXPENSE MEASURES					
Closing the Gap—funding for the Native Title system					
All					
Departmental expenses	–	(2,297)	(2,365)	(2,447)	(2,523)
National Native Title Tribunal—increased efficiencies					
All					
Departmental expenses	–	(500)	(1,000)	(1,100)	(1,100)
Total expense measures	–	(2,797)	(3,365)	(3,547)	(3,623)
Departmental	–	(2,797)	(3,365)	(3,547)	(3,623)
Total	–	(2,797)	(3,365)	(3,547)	(3,623)

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS

From the 2009–10 Budget, all General Government Sector (GGS) entities will be reporting on a program basis. Figure 2 outlines the transition from the 2008–09 Budget year (as at Additional Estimates), which was presented in administered items, outputs and output groups, to the program reporting framework used for the 2009–10 Budget.

The NNTT’s program structure for 2009–10 is the same as its output group structure in the 2008–09 Portfolio Budget Statements: output group 1 is now program 1.1, output group 2 is now program 1.2, and output group 3 is now program 1.3, as set out in Figure 2.

Figure 2: Transition table

2008–09 Budget year	2009–10 Budget year
Outcome 1: Resolution of native title issues over land and waters	Outcome 1: Resolution of native title issues over land and waters
Output Group 1.1 : Stakeholder and community relations P1.1	Program 1.1: Stakeholder and community relations OG1.1
Departmental outputs: Output 1.1 Capacity building and strategic/sectoral initiatives Output 1.2 Assistance and Information	Departmental items: 1.1.1 Capacity building and strategic/sectoral initiatives 1.1.2 Assistance and Information
Output Group 2: Agreement-making P1.2	Program 1.2: Agreement-making OG1.2
Departmental outputs: Output 2.1: Indigenous land use agreements negotiated with the assistance of the NNTT 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 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	Departmental items: 1.2.1: Indigenous land use agreements negotiated with the assistance of the NNTT 1.2.2 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 1.2.3: Future act agreements—agreements mediated with the assistance of the NNTT that a proposed activity or acquisition may or may not proceed
Output Group 3: Decisions P1.3	Program 1.3: Decisions OG1.3
Departmental outputs: Output 3.1: Registration of native title claimant applications Output 3.2: Registration of Indigenous land use agreements Output 3.3: Future act determinations Output 3.4: Finalised objections to the expedited procedure	Departmental items: 1.3.1: Registration of native title claimant applications 1.3.2: Registration of indigenous land use agreements 1.3.3: Future act determinations 1.3.4: Finalised objections to the expedited procedure

Note: P = Program, OG = Output Group.

2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

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

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

Outcome 1 strategy

To achieve its outcome, the NNTT is adopting a range of strategic initiatives, in particular:

- actioning key strategies identified in the *Strategic Plan 2009–11* including:
 - maintaining or improving the timeliness of all our services
 - working with parties to develop timely and effective native title and related outcomes
 - using our cross-cultural mediation experience and our geospatial, research and other specialist expertise to deliver effective services
 - utilising the National Case Flow Management Scheme to prioritise cases for progression and to allocate resources
 - continuously striving for excellence in our services
 - delivering high-quality mediation and agreement-making services
 - fostering a culture of high achievement and performance within the NNTT, and
 - managing our resources strategically and effectively
- developing stronger and more effective relationships with the Federal Court, the Department of Families, Housing, Community Services and Indigenous Affairs, and other participants in the native title system
- developing and implementing initiatives designed to streamline native title processes, such as holding scoping conferences for non-government respondents
- providing regional reports and more detailed mediation progress reports to the Federal Court, and
- entering into tenure information-sharing agreements with relevant state and territory authorities.

The NNTT has a single outcome comprising three key programs:

1. stakeholder and community relations
2. agreement-making, and
3. decisions.

The three effectiveness indicators of the various programs are:

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

The external factors that may bear upon the intended results are:

- the impact of the proposed amendments to the Act upon the NNTT's mediation practice and related functions
- additional reductions in NNTT's budget
- the number of future statutory appointments
- economic conditions generally, especially in the resource sector (fewer indigenous land use and other future act agreements being made), and
- 'broader settlements' initiatives to resolve native title applications.

The NNTT continually monitors progress towards reaching its program targets and adopts relevant national and regional strategies as appropriate. The contributions of all participants in native title proceedings largely dictate the overall performance of the native title system. The NNTT works with all participants to develop appropriate responses to the challenges of the broader operating environment.

Outcome 1 budgeted expenses and resources

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

Table 2.1: Budgeted expenses and resources for Outcome 1

	2008–09 Estimated actual expenses (\$'000)	2009–10 Estimated expenses (\$'000)
Outcome 1: Resolution of native title issues over land and waters		
Program 1.1: Stakeholder and community relations		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	4,783	4,802
Revenues from independent sources (Section 31)	12	12
Total for Program 1.1	4,795	4,094
Program 1.2: Agreement-making		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	18,652	18,449
Revenues from independent sources (Section 31)	47	52
Total for Program 1.2	18,699	18,501
Program 1.3: Decisions		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	8,721	7,151
Revenues from independent sources (Section 31)	21	20
Total for Program 1.3	8,742	7,171
Total expenses for Outcome 1	32,236	29,766
	2008–09	2009–10
Average staffing level (number)	244	236

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: Stakeholder and community relations

Program objective

The NNTT is empowered under the Act to assist native title applicants and other persons with the preparation of applications, and to help people at any stage of a proceeding. The NNTT aims to provide comprehensive services in this regard, through the provision of maps, research reports, register and tenure information and information about native title and agreement-making processes.

In addition, the NNTT builds the capacities of parties to be effective participants in the native title process by facilitating forums, workshops and planning meetings, often in partnership with other organisations.

Those roles and functions enhance stakeholder and community relationships and facilitate the efficient and effective operation of the native title system.

Program 1.1 expenses

The NNTT expects to receive a \$2.3m annual reduction in its lapsing funding pursuant to the outcomes of the 2008 *Review of Native Title Funding*. The NNTT has been required to identify additional savings of \$3.7m over the period 2009–13. Further savings are also required following the recent Gershon Review – savings measure.

Current economic conditions are expected to impact upon the extent of agreement-making and future act activity, particularly in the resource sector.

	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
1.1.1: Capacity-building initiatives	864	763	750	752	755
1.1.2: Assistance and information	3,931	3,331	3,274	3,281	3,294
Total program expenses	4,795	4,094	4,024	4,033	4,049

Note: The allocation of departmental expenses to programs is notional only and based on an attribution model maintained by the NNTT.

Program 1.1 deliverables

The unique nature of the native title system and the factors affecting it (internal and external) create difficulties in the precise forecasting of deliverables.

In that context, the program deliverables are as follows:

- 1.1.1: Capacity-building and strategic/sectoral initiatives, projects and activities including the strategic planning of native title-related activities with stakeholders, and
- 1.1.2: Assistance and information: providing a wide range of NNTT services to assist native title claimants and other participants in native title processes.

The NNTT uses qualitative and quantitative measures to assess and report on its performance as follows:

Qualitative:

- 1.1.1: 80% of respondents to client surveys are satisfied with the quality of the initiative.
- 1.1.2: 80% of respondents to client surveys are satisfied with the assistance, service or product.

Quantitative measures are set out in the table below. The target deliverables for 2009–10 have been informed by current workloads and achievements in the previous financial year; however, the deliverables for forward years have been formulated on an analysis of workload and achievement trends.

	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Deliverables					
1.1.1 Capacity-building initiatives	7	7	7	9	9
1.1.2 Assistance and information	394	345	345	345	345

Program 1.1 key performance indicators

The key performance indicator is:

- improvement in the quality of native title and related agreement-making.

Program 1.2: Agreement-making

Program objective

The NNTT works with participants in native title proceedings to reach timely and effective native title and native title-related outcomes.

The native title scheme created by the Act expressly anticipates and supports the resolution of native title issues by agreement.

Accordingly, through delivery of a wide range of relevant services, the NNTT facilitates the making of agreements by parties to native title proceedings.

In particular:

- the NNTT must mediate applications for determination of native title and compensation applications that are referred to it by the Federal Court
- parties wishing to make an indigenous land use agreement or a statutory access agreement may request the NNTT to assist them in negotiating the agreement, and
- parties wishing to reach an agreement about whether or how certain future acts affecting native title may be done can ask the NNTT to mediate.

Program 1.2 expenses

The NNTT expects to receive a \$2.3m annual reduction in its lapsing funding pursuant to the outcomes of the 2008 *Review of Native Title Funding*. The NNTT has been required to identify additional savings of \$3.7m over the period 2009–13. Further savings are also required following the recent Gershon Review – savings measure.

Current economic conditions are expected to impact upon the extent of agreement-making, particularly in the resource sector.

	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
1.2.1: Indigenous land use agreements	5,061	5,894	5,793	5,805	5,830
1.2.2 Native title agreements	11,687	10,265	10,089	10,111	10,154
1.2.3: Future act agreements	1,951	2,342	2,302	2,307	2,317
Total program expenses	18,699	18,501	18,184	18,223	18,301

Note: The allocation of departmental expenses to programs is notional only and based on an attribution model maintained by the NNTT.

Program 1.2 deliverables

The unique nature of the native title system and the factors affecting it (internal and external) create difficulties in the precise forecasting of deliverables. The proposed amendments to the Act may affect the extent of the NNTT's role in mediating and facilitating agreements in respect of native title determination (claimant) applications.

In that context, the deliverables are set out below, under specified departmental items:

- 1.2.1: Indigenous land use agreements (ILUAs) negotiated with the assistance of the NNTT:
 - 1.2.1(a) fully concluded agreements
 - 1.2.1(b) milestones in ILUA negotiations outside the mediation of native title determination applications, and
 - 1.2.1(c) milestones in ILUA negotiations within the mediation of native title determination applications
- 1.2.2: 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:
 - 1.2.2(a) agreements that fully resolve native title applications
 - 1.2.2(b) milestones on issues, leading towards the resolution of native title applications, and
 - 1.2.2(c) process and framework milestones
- 1.2.3: Future act agreements – agreements mediated with the assistance of the NNTT that a proposed activity or acquisition may or may not proceed, either:
 - 1.2.3(a) agreements that fully resolve future act applications, or
 - 1.2.3(b) milestones in future act mediations.

The NNTT uses qualitative and quantitative measures to assess and report on performance. These are:

- Qualitative: Clients' perception of the quality of the agreement-making process.
- Quantitative measures are set out in the table below. The target deliverables for 2009–10 have been informed by current workloads and achievements in the previous financial year; however the deliverables for forward years have been formulated on an analysis of workload and achievement trends.

Deliverables	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
1.2.1(a) ILUAs (fully concluded)	57	52	52	48	44
1.2.1(b) ILUAs (milestone—outside mediation)	23	31	31	31	31
1.2.1(c) ILUAs (milestone—within mediation)	113	175	175	175	175
1.2.2(a) Native title agreements (full resolution)	27	17	20	23	26
1.2.2(b) Native title agreements (specific issues)	124	166	166	166	166
1.2.2(c) Native title agreements (framework and process)	185	147	147	147	147
1.2.3(a) Future act agreements (full resolution)	60	65	65	65	65
1.2.3(b) Future act agreements (milestones in negotiations)	55	100	100	100	100

Program 1.2 key performance indicators

The key performance indicators are:

- improvement in the quality of native title and related agreement making, and
- increase in the proportion of native title and related agreements by:
 - increase in agreement-making as an alternative to litigated outcomes, and
 - increase in ILUA and future act agreement-making as alternatives to arbitration.

Program 1.3: Decisions

Program objective

The program objective is to make timely and legally sustainable decisions in performance of the NNTT's registration and arbitration functions, including:

- decisions made by the Native Title Registrar, and reconsideration decisions by NNTT members, when considering native title claimant applications for registration on the Register of Native Title Claims
- the Native Title Registrar's decisions on whether to register agreements on the Register of Indigenous Land Use Agreements
- 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 on whether negotiations to reach agreement about future act determination applications have occurred in good faith, and
- the processing, and finalisation, by the NNTT of objections to the inclusion of the expedited procedure statement.

Program 1.3 expenses

The NNTT expects to receive a \$2.3m annual reduction in its lapsing funding pursuant to the outcomes of the 2008 *Review of Native Title Funding*. The NNTT has been required to identify additional savings of \$3.7m over the period 2009–13. Further savings are also required following the recent Gershon Review – savings measure.

Current economic conditions are expected to impact upon future act activity.

	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
1.3.1 Registration of native title claimant applications	2,730	2,473	2,431	2,436	2,446
1.3.2 Registration of ILUAs	2088	2,169	2,132	2,137	2,146
1.3.3 Future act determinations	600	491	483	484	486
1.3.4 Finalised objections to the expedited procedure	3324	2,038	2,003	2,008	2,016
Total program expenses	8742	7,171	7,049	7,065	7,094

Note: The allocation of departmental expenses to programs is notional only and based on an attribution model maintained by the NNTT.

Program 1.3 deliverables

The unique nature of the native title system and the factors affecting it (internal and external) create difficulties in the precise forecasting of deliverables.

The deliverables are set out under specified departmental items:

- 1.3.1: Registration of native title claimant applications
- 1.3.2: Registration of ILUAs
- 1.3.3: Future act determinations, and
- 1.3.4: Finalised objections to the expedited procedure

The NNTT uses qualitative and quantitative measures to assess and report on performance as follows:

Qualitative:

- 1.3.1: 70% of decisions are completed within six months of receipt of the original or amended application submitted for registration
- 1.3.2: 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
- 1.3.3: 80% of future act determinations are finalised within six months of the application being made
- 1.3.4: 80% of objections resolved other than by agreement are finalised within nine months of the section 29 notice closing date, and
- 1.3.4: 70% of objections resolved by agreement are finalised within nine months of acceptance.

Quantitative measures are set out in the table below. The target deliverables for 2009–10 have been informed by current workloads and achievements in the previous financial year; however, the deliverables for forward years have been formulated on an analysis of workload and achievement trends.

Deliverables	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
1.3.1 Registration of native title claimant applications	52	29	29	25	22
1.3.2 Registration of ILUAs	71	54	59	64	69
1.3.3 Future act determinations	55	37	37	37	37
1.3.4 Finalised objections to the expedited procedure	1123	852	852	852	852

Program 1.3 key performance indicators

The key performance indicator is:

- less than 5% of decisions successfully appealed or reviewed.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements that provide a comprehensive snapshot of agency finances for the Budget year 2009–10. It explains how Budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The NNTT has no administered appropriations.

3.1.2 Special accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the NNTT.

Table 3.1.2: Estimates of special account cash flows and balances

		Opening balance 2009–10 2008–09	Receipts 2009–10 2008–09	Payments 2009–10 2008–09	Closing balance 2009–10 2008–09
	Outcome	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Other Trust Moneys—FMA Act s20(D) ¹	1	–	–	–	–
	1	–	6	6	–
Total special accounts 2009–10 Budget estimate		–	–	–	–
Total special accounts 2008–09 estimate actual		–	6	6	–

(D) = Departmental.

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

- The purpose of this account is to hold monies 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. Since it is not possible to estimate compensation claims and payments, no amounts have been estimated.

3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3 shows the NNTT's Australian Government Indigenous expenditure relating to Outcome 1.

Outcome	Appropriations						Program
	Bill No. 1 (\$'000)	Bill No. 2 (\$'000)	Special Approp (\$'000)	Total Approp (\$'000)	Other ('000)	Total (\$'000)	
Outcome 1							
Departmental 2009–10	29,682	–	–	29,682	84	29,766	All
<i>Departmental 2008–09</i>	<i>32,156</i>	–	–	<i>32,156</i>	<i>80</i>	<i>32,236</i>	<i>All</i>
Total AGIE 2009–10	29,682	–	–	29,682	84	29,766	
Total AGIE 2008–09	32,156	–	–	32,156	80	32,236	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There is no significant difference between the agency resourcing and financial statements.

3.2.2 Analysis of budgeted financial statements

The proposed budget 2009–10 and forward estimates show a decrease in appropriation. The reduction in appropriation follows the Australian Government's endorsement of recommendations from the 2008 *Funding Review of the Native Title System*, additional saving proposals required by the government and savings identified by the Gershon Review – savings measure.

In 2009–10 and 2010–11, the provisions for employees are expected to decrease initially due to expected reductions in staff numbers. Over the years 2011–12 and 2012–13 the NNTT expects the employee provisions to increase due to wage costs indexation.

3.2.3 Budgeted financial statements tables

Departmental

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

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	19,066	17,712	17,223	18,697	18,762
Suppliers	12,270	11,154	11,134	10,124	10,025
Depreciation and amortisation	900	900	900	500	657
Total expenses	32,236	29,766	29,257	29,321	29,444
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	80	84	88	93	97
Interest	–	–	–	29	–
Total revenue	80	84	88	122	97
Total own-source income	80	84	88	122	97
Net cost of (contribution by) services	(32,156)	(29,682)	(29,169)	(29,199)	(29,347)
Appropriation revenue	32,156	29,682	29,169	29,199	29,347
Surplus (deficit)	–	–	–	–	–
Surplus (deficit) attributable to the Australian Government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	1,018	367	76	328	389
Trade and other receivables	15,709	15,709	15,709	15,709	15,709
Other	654	610	796	813	810
Total financial assets	17,381	16,686	16,581	16,850	16,908
Non-financial assets					
Land and buildings	99	99	99	99	99
Infrastructure, plant and equipment	1,441	1,391	1,091	1,091	1,034
Intangibles	84	84	84	84	84
Other	40	30	30	30	30
Total non-financial assets	1,664	1,604	1,304	1,304	1,247
Total assets	19,045	18,290	17,885	18,154	18,155
LIABILITIES					
Provisions					
Employees	4,715	4,019	3,620	3,832	3,849
Other	457	457	457	457	457
Total provisions	5,172	4,476	4,077	4,289	4,306
Payables					
Suppliers	540	491	490	557	551
Other	95	85	80	70	60
Total payables	635	576	570	627	611
Total liabilities	5,807	5,052	4,647	4,916	4,917
Net assets	13,238	13,238	13,238	13,238	13,238
EQUITY*					
Parent entity interest					
Contributed equity	2,415	2,415	2,415	2,415	2,415
Retained surpluses or accumulated deficits	10,823	10,823	10,823	10,823	10,823
Total parent entity interest	13,238	13,238	13,238	13,238	13,238
Total equity	13,238	13,238	13,238	13,238	13,238
Current assets	17,381	16,686	16,581	16,850	16,908
Non-current assets	1,664	1,604	1,304	1,304	1,247
Current liabilities	4,406	3,858	3,572	3,777	3,774
Non-current liabilities	1,401	1,194	1,076	1,138	1,144

Prepared on Australian Accounting Standards basis.

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

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	80	84	88	93	97
Appropriations	32,156	29,682	29,169	29,199	29,347
Interest	129	–	–	29	–
Other	1,919	1,200	1,300	1,000	1,000
Total cash received	34,284	30,966	30,557	30,321	30,444
Cash used					
Employees	19,000	18,448	18,000	18,500	18,750
Suppliers	13,361	12,319	12,248	11,069	11,033
Total cash used	32,361	30,767	30,248	29,569	29,783
Net cash from (used by) operating activities	1,923	199	309	752	661
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,500	850	600	500	600
Total cash used	1,500	850	600	500	600
Net cash from (used by) investing activities	(1,500)	(850)	(600)	(500)	(600)
Net increase (decrease) in cash held	423	(651)	(291)	252	61
Cash at beginning of reporting period	595	1,018	367	76	328
Cash at end of reporting period	1,018	367	76	328	389

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity—summary of
movement (Budget year 2009–10)**

	Retained earnings (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009			
Balance carried forward from previous period	10,823	2,415	13,238
Income and expenses			
Surplus (deficit) for the period	–	–	–
Total income and expenses	–	–	–
Estimated closing balance as at 30 June 2010	10,823	2,415	13,238

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	–	–	–	–	–
Total loans	–	–	–	–	–
Total capital appropriations	–	–	–	–	–
Represented by:					
Purchase of non-financial assets	–	–	–	–	–
Other	–	–	–	–	–
Total represented by					
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	–	–	–	–	–
Funded internally from departmental resources	1,500	850	600	500	600
Total	1,500	850	600	500	600

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of departmental asset movements (2009–10)

	Buildings \$'000	Other infrastructure plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2009				
Gross book value	4,590	3,376	503	10,091
Accumulated depreciation	4,491	1,935	419	8,307
Opening net book value	99	1,441	84	1,784
Additions:				
By purchase	–	750	100	850
Depreciation/amortisation expense	–	800	100	900
As at 30 June 2010				
Gross book value	4,590	4,126	603	10,741
Accumulated depreciation	4,491	2,735	519	9,238
Estimated closing net book value	99	1,391	84	1,503

Prepared on Australian Accounting Standards basis.

Administered

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	15	–	–	–	–
Total non-taxation	15	–	–	–	–
Total income administered on behalf of government	15	–	–	–	–
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	15	–	–	–	–
Total expenses administered on behalf of government	15	–	–	–	–

Prepared on Australian Accounting Standards basis.

Note: The NNTT collects application fees on behalf of the government and these amounts are swept overnight and transferred to the Office of Public Account. Since it is not possible to estimate the amount of fees the NNTT will collect on behalf of the government, none have been estimated.

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June)**

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Other	15	–	–	–	–
Total cash received	15	–	–	–	–
Net cash from (used by) operating activities	15	–	–	–	–
FINANCING ACTIVITIES					
Cash used					
Cash to Official Public Account	15	–	–	–	–
Total cash used	15	–	–	–	–
Net cash from (used by) financing activities	(15)	–	–	–	–
Net increase (decrease) in cash held	–	–	–	–	–
Cash at beginning of reporting period	–	–	–	–	–
Cash at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Note: The NNTT collects application fees on behalf of the government and these amounts are swept overnight and transferred to the Official Public Account. Since it is not possible to estimate the amount of fees the NNTT will collect on behalf of the government, none have been estimated.

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared in accordance with the requirements of 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 consists 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 Office of 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 lodgment of an application with the NNTT.

