

**AUSTRALIAN INSTITUTE OF HEALTH AND WELFARE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2005

**3 Economic Dependency**

The Institute was established by the *Australian Institute of Health and Welfare Act 1987* and is controlled by the Commonwealth of Australia.

The Institute is dependent on appropriations from the Parliament of the Commonwealth for its continued existence and ability to carry out its normal activities.

The Institute is also dependent upon a significant volume of business conducted with Commonwealth Agencies.

	<u>2005</u> <u>\$'000</u>	<u>2004</u> <u>\$'000</u>
<b>4 Operating Revenues</b>		
<b>4A Revenues from Government</b>		
Appropriations for outputs	<u>8,420</u>	<u>8,556</u>
<b>4B Sales of goods and services</b>		
Goods	74	66
Services	<u>14,931</u>	<u>14,122</u>
<b>Total sales of goods and services</b>	<u>15,005</u>	<u>14,188</u>
Provision of goods to:		
Related entities	4	5
External entities	<u>70</u>	<u>61</u>
<b>Total sales of goods</b>	<u>74</u>	<u>66</u>
Rendering of services to:		
Related entities	<u>11,320</u>	10,872
External entities	<u>3,611</u>	<u>3,250</u>
<b>Total rendering of services</b>	<u>14,931</u>	<u>14,122</u>
Costs of sales of goods	<u>101</u>	<u>132</u>
<b>4C Interest</b>		
Deposits	<u>254</u>	<u>251</u>
<b>4D Net gain from Sale of Assets</b>		
Non-financial asset - Infrastructure, plant and equipment		
Proceeds from disposal	-	-
Net book value of assets disposed	-	-
Write offs	-	<u>2</u>
<b>Net loss from disposal of infrastructure, plant and equipment</b>	<u>-</u>	<u>(2)</u>
<b>4E Other revenues</b>		
Conference income	-	87
Other	<u>6</u>	<u>43</u>
<b>Total other income</b>	<u>6</u>	<u>130</u>

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	2005 \$'000	2004 \$'000
<b>5 Operating Expenses</b>		
<b>5A Employee expenses</b>		
Wages and Salaries	11,126	10,671
Superannuation	2,050	1,954
Leave and other entitlements	1,334	1,367
Separation and redundancy	72	-
Other employee benefits	14	12
<b>Total employee benefit expenses</b>	<b>14,596</b>	<b>14,004</b>
Workers compensation premiums	128	132
<b>Total employee expenses</b>	<b>14,724</b>	<b>14,136</b>
<b>5B Supplier Expenses</b>		
Goods from related entities	-	-
Goods from external entities	505	691
Services from related parties	493	514
Services from external parties	6,279	6,350
Operating lease rentals	1,129	1,058
<b>Total supplier expenses</b>	<b>8,406</b>	<b>8,613</b>
<b>5C Depreciation and amortisation</b>		
Depreciation of infrastructure, plant and equipment	217	180
Amortisation of leasehold improvements	166	118
Amortisation of intangibles	57	-
<b>Total depreciation and amortisation</b>	<b>440</b>	<b>298</b>
The aggregate amounts of depreciation or amortisation allocated during the reporting period, as expense, for each class of depreciable asset are as follows:		
Leasehold improvements	166	118
Infrastructure, plant and equipment	146	119
Library Collection	71	61
Intangible assets	57	-
<b>Total depreciation and amortisation</b>	<b>440</b>	<b>298</b>
<b>5D Write-down of assets</b>		
Non-financial assets:		
Inventory - write down to net realisable value	5	27
Library Collection - revaluation decrement	102	-
<b>Total write-down of assets</b>	<b>107</b>	<b>27</b>

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	2005 \$'000	2004 \$'000
<b>6 Receivables</b>		
Goods and services	5,486	4,145
Less: Provision for doubtful debts	-	-
	<u>5,486</u>	<u>4,145</u>
Other Receivables	36	105
<b>Total Receivables</b>	<u>5,522</u>	<u>4,250</u>
All receivables are current assets		
<b>Receivables (gross) are aged as follows:</b>		
Not Overdue	5,092	3,434
<u>Overdue by:</u>		
- less than 30 days	430	736
- 30 to 60 days	-	20
-60 to 90 days	-	-
-more than 90 days	-	60
<b>Total Receivables (gross)</b>	<u>5,522</u>	<u>4,250</u>
<b>7 Non-financial assets</b>		
7A Buildings		
<b>Leasehold improvements</b>		
- at 30 June 2005 valuation (fair value)	503	-
Accumulated amortisation	-	-
	<u>503</u>	<u>-</u>
- at 30 June 2004 valuation (fair value)	-	1,646
Accumulated amortisation	-	(1,192)
	<u>-</u>	<u>454</u>
- at cost	-	10
Accumulated amortisation	-	(10)
	<u>-</u>	<u>-</u>
<b>Total Buildings (non-current)</b>	<u>503</u>	<u>454</u>

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	2005 \$'000	2004 \$'000
7B Infrastructure, Plant and Equipment		
<b>Plant and equipment</b>		
- at 30 June 2005 valuation (fair value)	670	-
Accumulated depreciation	-	-
	<u>670</u>	<u>-</u>
- at 30 June 2003 valuation (fair value)	-	433
Accumulated depreciation	-	(80)
	<u>-</u>	<u>353</u>
- at cost	-	289
Accumulated depreciation	-	(35)
	<u>-</u>	<u>254</u>
<b>Total Infrastructure, Plant and Equipment (non-current)</b>	<u>670</u>	<u>607</u>
7C Library Collection		
- at 30 June 2005 valuation (fair value)	506	-
Accumulated depreciation	-	-
	<u>506</u>	<u>-</u>
- at 30 June 2003 valuation (fair value)	-	613
Accumulated depreciation	-	(61)
	<u>-</u>	<u>552</u>
- at cost	-	65
Accumulated depreciation	-	-
	<u>-</u>	<u>65</u>
<b>Total Library Collection</b>	<u>506</u>	<u>617</u>
7D Intangibles		
Computer Software:		
Purchased (non-current)	134	57
Accumulated depreciation	(25)	-
	<u>109</u>	<u>57</u>
Internally developed (non-current)	651	-
Accumulated depreciation	(32)	-
	<u>619</u>	<u>-</u>
Internally developed - in progress (non-current)	-	66
<b>Total Intangibles</b>	<u>728</u>	<u>123</u>

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7E Analysis of Property, Infrastructure, Plant and Equipment and Intangibles

**Reconciliation of the opening and closing balances of Infrastructure, Plant and Equipment**

Item	Buildings - Leasehold Improvements	Plant and Equipment	Library Collection	Intangibles	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2004					
Gross book value	1,656	722	678	123	3,179
Accumulated depreciation /amortisation	(1,202)	(115)	(61)	-	(1,378)
<b>Net book value</b>	<b>454</b>	<b>607</b>	<b>617</b>	<b>123</b>	<b>1,801</b>
<b>Additions</b>					
By purchase	215	221	62	662	1,160
Brought to account for the first time	-	-	-	-	-
<b>Net revaluation decrement</b>					
Net revaluation decrement	-	(12)	(102)	-	(114)
Depreciation/ amortisation expense	(166)	(146)	(71)	(57)	(440)
Write offs	-	0	-	-	0
<b>As at 30 June 2005</b>					
Gross book value	503	670	506	785	2,464
Accumulated depreciation/ amortisation	-	-	-	(57)	(57)
<b>Net book value</b>	<b>503</b>	<b>670</b>	<b>506</b>	<b>728</b>	<b>2,407</b>

7F **Assets at Valuation**

Item	Buildings - Leasehold Improvements	Plant and Equipment	Library Collection	TOTAL
	\$'000	\$'000	\$'000	\$'000
<b>As at 30 June 2005</b>				
Gross Value	503	670	506	1,679
Accumulated Depreciation	-	-	-	-
<b>Net Book Value</b>	<b>503</b>	<b>670</b>	<b>506</b>	<b>1,679</b>
<b>As at 30 June 2004</b>				
Gross Value	1,646	433	613	2,692
Accumulated Depreciation	(1,192)	(80)	(61)	(1,333)
<b>Net Book Value</b>	<b>454</b>	<b>353</b>	<b>552</b>	<b>1,359</b>