

STATEMENT BY CHIEF EXECUTIVE OFFICER
AS ACCOUNTABLE OFFICER

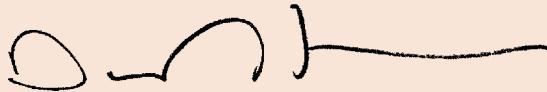
To the best of my knowledge and belief the system of internal control maintained by the Authority provides reasonable assurance that:

- proper records of all transactions affecting the Authority are kept and that Authority employees observe the provisions of the *Financial Management Act* and the Treasurer's Directions and;
- Authority procedures ensure control over expenditure, receipts and public property.

I am not aware of any indication of fraud, malpractice, major breach of legislation or delegation, major error or omission from the accounts and records taking place in the period under report.

In my opinion the financial accounts for 2000/2001 included in this Annual Report have been prepared from proper accounts and records to present fairly the financial transactions and other information required by Part 2 Section 5 of the Treasurer's Directions.

I further advise that I have complied with Employment Instructions issued by the Commissioner for Public Employment relating to Approved Terms and Conditions for Authority staff and pursuant to Section 17(1) of the *Northern Territory Aboriginal Sacred Sites Act 1989*.



DAVID RITCHIE

ABORIGINAL AREAS PROTECTION AUTHORITY

EXPENDITURE BY ACTIVITY FOR YEAR ENDED 30 JUNE 2001

ACTIVITY/PROGRAM		
	FINAL ALLOCATION \$000	ACTUAL EXPENDITURE \$000
Protection of Sacred Sites	2 568	2 526
Protection of Sacred Sites	2 568	2 526
TOTAL EXPENDITURE	2 568	2 526

RECEIPTS BY ACCOUNT FOR YEAR ENDED 30 JUNE 2001

CONSOLIDATED REVENUE ACCOUNT		
	ESTIMATED RECEIPTS \$000	ACTUAL RECEIPTS \$000
Taxes, Fees and Fines	21	15
TOTAL CONSOLIDATED REVENUE ACCOUNT	21	15

OPERATING ACCOUNT		
	ESTIMATED RECEIPTS \$000	ACTUAL RECEIPTS \$000
Charges for Goods and Services	305	276
Miscellaneous Receipts	-18	-4
Advances Received	26	38
Total Operating Account Receipts	313	310
Transfers from Consolidated Revenue Account	2 176	2 229
TOTAL RECEIPTS TO AGENCY OPERATING ACCOUNT	2 489	2 539

ABORIGINAL AREAS PROTECTION AUTHORITY

EXPENDITURE BY STANDARD CLASSIFICATION FOR YEAR ENDED 30 JUNE 2001

CATEGORY OF COST/STANDARD CLASSIFICATION	ACTUAL EXPENDITURE 1999-2000 \$000	ACTUAL EXPENDITURE 2000-2001 \$000
PERSONNEL COSTS	1 504	1 479
Salaries	1 312	1 188
Payroll Tax	98	91
Fringe Benefits Tax	15	15
Superannuation	79	87
Other Personnel Costs		
Higher Duties Allowance	10	8
Leave Loading	11	12
Northern Territory Allowance	8	8
Other Benefits paid by Employer	33	35
Overtime	-	-
Other Allowances	7	2
Recreation Leave Fares	11	18
Termination Payments	8	15
OPERATIONAL EXPENSES/EXPENDITURE	20	26
NT Government Repairs and Maintenance Program	10	9
General Property Management	4	10
Power	5	6
Water and Sewerage	1	1
OTHER OPERATIONAL COSTS	774	956
Client Travel	-	1
Communications	27	24
Consultants Fees	-	173
Consumables/General Expenses	35	24
Document Production	21	17
Freight	3	5
Furniture and Fittings	3	2
Information Technology Services	215	226
Insurance Premiums	22	27
Legal Expenses	50	51
Library Services	5	3
Marketing and Promotion	-	1
Membership and Subscription	-	3
Motor Vehicle Expenses	166	171
Office Requisites and Stationery	10	13
Official Duty Fares	43	46
Other Plant and Equipment	14	7
Recruitment Expenses	9	24
Regulatory and Advisory Boards and Committees	67	59
Relocation Expenses	-	3
Survey, Drafting and Drilling Costs	35	19
Training and Study Expenses	21	12
Travelling Allowance	28	45
Bank Charges	-	-
CAPITAL EXPENDITURE	59	65
Purchase of Capital Assets	59	65
TOTAL EXPENDITURE	2 445	2 526

ABORIGINAL AREAS PROTECTION AUTHORITY

RECONCILIATION SCHEDULE FOR YEAR ENDED 30 JUNE 2001

EXPENDITURE AND RECEIPTS				
	EXPENDITURE AND RECEIPTS SCHEDULES	ADJUSTMENTS		TREASURER'S ANNUAL FINANCIAL STATEMENT (SCHEDULE 1.4)
	\$000	\$000	\$000	\$000
Expenditure by Activity				
Protection of Sacred Sites	2 526			2 526
Total Outlays	2 526			2 526
Receipts by Source				
Charges for Goods and Services	291			291
Advances Received	38			38
Miscellaneous Receipts	-4			-4
Total Receipts	325			325
USE OF BALANCES	2 201			2 201

WRITE-OFFS, POSTPONEMENTS AND WAIVERS FOR YEAR ENDED 30 JUNE 2001

CATEGORY	\$000
WRITE-OFFS, POSTPONEMENTS AND WAIVERS UNDER THE ACT	
Amounts written off or waived by Delegated Officers	NIL
Amounts written off, postponed or waived by the Treasurer	NIL
WRITE-OFFS, POSTPONEMENTS AND WAIVERS AUTHORISED UNDER OTHER LEGISLATION	
Amounts written off or waived by Delegated Officers	NIL
TOTAL	NIL

ABORIGINAL AREAS PROTECTION AUTHORITY

DEBTORS FOR YEAR ENDED 30 JUNE 2001

ACTIVITY/PROGRAM							TOTAL \$000
EXTERNAL			INTRAsector				
CHARGES \$000	OTHER \$000	TOTAL \$000	CHARGES \$000	OTHER \$000	TOTAL \$000		
Protection of Sacred Sites							
Protection of Sacred Sites	32	5	37	8	-	45	
TOTAL	32	5	37	8	-	45	
Less: Provision for Doubtful Debts	4	-	4	8	-	41	
DEBTORS	28	5	33	8	-	41	
Classified as:							
Current	28	5	33	8	1	41	
Non Current	-	-	-	-	-	-	
NET DEBTORS	28	5	33	8	0	41	

CREDITORS AND ACCRUALS FOR YEAR ENDED 30 JUNE 2001

ACTIVITY/PROGRAM							TOTAL \$000
EXTERNAL			INTRAsector				
CHARGES \$000	OTHER \$000	TOTAL \$000	CHARGES \$000	OTHER \$000	TOTAL \$000		
Protection of Sacred Sites							
Protection of Sacred Sites	19	33	52	3	-	55	
TOTAL	19	33	52	3	-	55	
Classified as:							
Current	19	33	52	3	-	55	
Non Current	-	-	-	-	-	-	
TOTAL	19	33	52	3	-	55	

EMPLOYEE ENTITLEMENTS OUTSTANDING
FOR YEAR ENDED 30 JUNE 2001

ENTITLEMENT	
	\$000
Current	
Recreation Leave	175
Leave Loading	27
Long Service Leave	180
Non Current	
Long Service Leave	29
TOTAL	411

METHODOLOGY

1. RECREATION LEAVE

The value of recreation leave entitlements is calculated by PIPS based on employees' actual salaries and entitlements at 30 June 2001.

2. LEAVE LOADING

The value of leave loading entitlements is calculated by PIPS based on employees' actual salaries and entitlements at 30 June 2001.

3. LONG SERVICE LEAVE

Long Service entitlement is calculated in accordance with Australian Accounting Standard AAS30. The calculation takes into account the probability of employees reaching ten years of service, the future increases in salary costs and discount rates to achieve the net present value of the future liability.

NOTES TO AND FORMING PART OF
THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2001

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Aboriginal Areas Protection Authority was established as a body corporate on 15th August 1989 by the *Aboriginal Sacred Sites Act 1989*.

The functions of the Authority are:

- Protection of sacred sites.
- Establish and maintain a Register of Sacred Sites.
- Respond to requests from Aboriginal custodians for site protection.
- With the approval of Aboriginal custodians, issue certificates setting out conditions under which developments may proceed without endangering sites of cultural importance.
- Carry out surveys to determine the constraints, if any, imposed by the existence of sacred sites on works or use of land.

The Authority is predominantly funded by annual appropriations by the Northern Territory Government to meet proposed cash expenditure on both operational and capital items during the financial year.

1.1 BASIS OF ACCOUNTING

The Aboriginal Areas Protection Authority is an agency for the purposes of the *Financial Management Act*. The Authority has presented the financial statements in accordance with Treasurer's Directions Part 2 Section 5.

(a) Receipts & Expenditure Statements

The accounting records have been kept on a cash basis and represents monies paid or received during the financial year.

(b) Accounts Payable Statement

The statement has been prepared on an accrual basis. It represents unpaid invoices and non-invoiced orders for goods & services received, as at 30 June 2001.

(c) Accounts Receivable

The statement has been prepared on an accrual basis. It represents debit notes issued and still outstanding as at 30 June 2001.

(d) Assets

The Authority records the purchase of its assets in a register which states the date of purchase and cost value as well as the depreciated value of the asset.

NOTE 2: AUTHORITY FOR TRANSACTIONS

(a) Allocation Expenditure

Expenditure of \$2.445 million incurred by the Authority for the year ended 30 June 2001 was made under the authority of the annual allocation from the Consolidated Revenue Account and the authority of the Treasurer's Warrant.

(b) Receipts

Receipts of \$280,000 collected by the Authority were credited to the Authority's operations account. Further receipts of \$11,000 collected for regulatory fees were allocated to Consolidated Revenue Account.