

DEPARTMENT OF THE PRIME MINISTER AND CABINET

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DEPARTMENT OF THE PRIME MINISTER AND CABINET

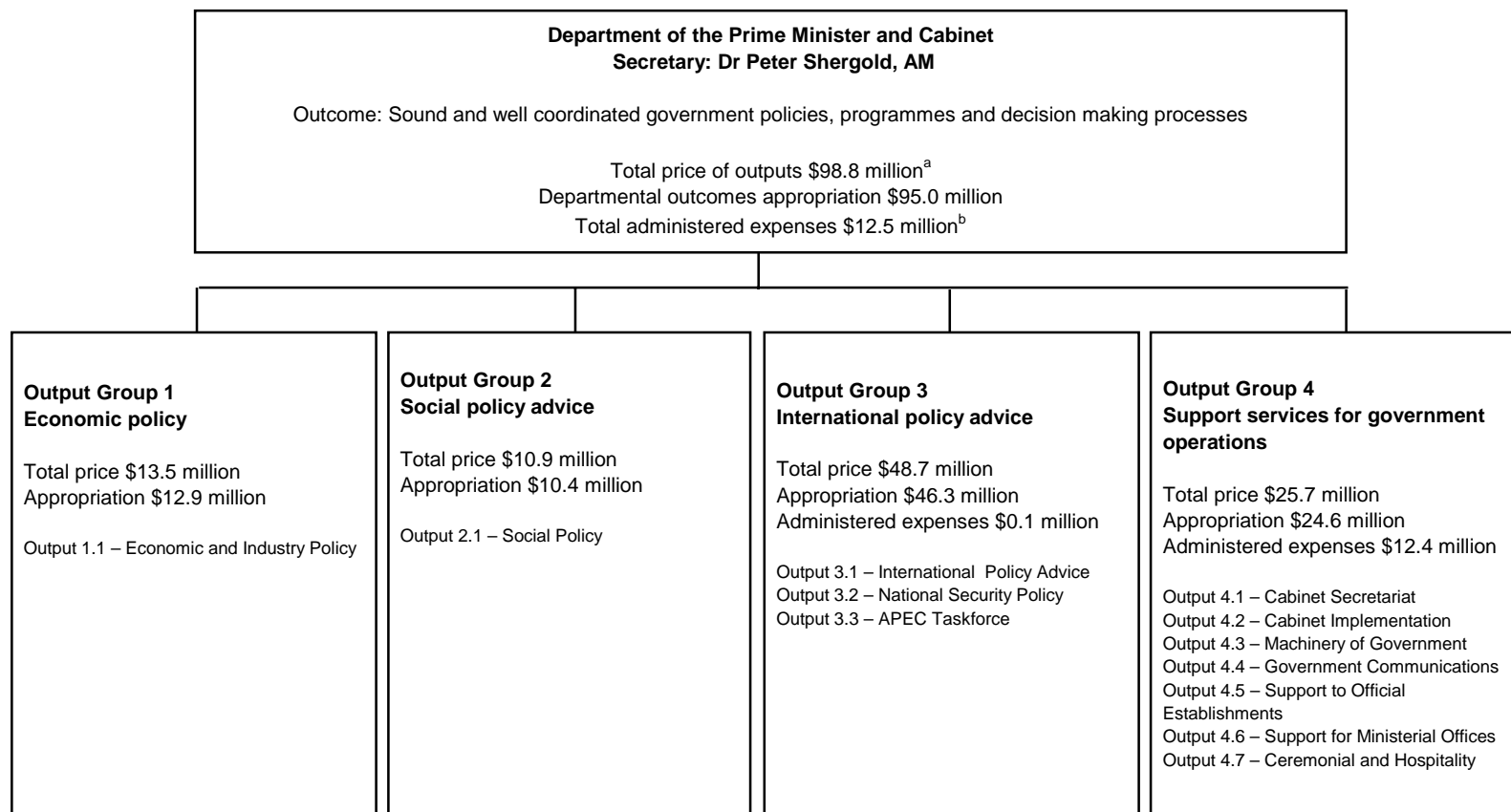
Section 1: Agency overview and resources; variations and measures

OVERVIEW

The department's outcome/output and performance evaluation framework is unchanged from Budget.

The total departmental price of outputs and the allocation of appropriations and administered expenses to output groups are shown in Figure 1.

Figure 1: Agency outcomes and output groups



a Includes resources provided free of charge of \$1.8 million.
 b Includes expenses of \$3.6 million from the Media Commissions special account.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The overall impact on 2005–06 departmental and administered appropriations since the Budget is an increase of \$10.5 million in departmental appropriations and an increase in administered funding of \$0.6 million.

This funding is provided for in the appropriation bills, except for \$4.3 million in departmental funding that is being transferred by way of section 32 of the Financial Management and Accountability Act from the Attorney-General's Department following the transfer of responsibility for managing the accreditation function for the 2007 APEC Leaders' Meeting and associated ministerial and business meetings.

The individual measures and variations incorporated in the appropriation bills are discussed below and are listed in Tables 1.1, 1.2 and 1.3.

Variations — to appropriations

Table 1.1: Additional estimates and variations to outcomes — measures and other variations

	2005–06 (\$'000)	2006–07 (\$'000)	2007–08 (\$'000)	2008–09 (\$'000)
Outcome				
Variations in administered appropriations				
New Measures				
National Australia Day Council – increased support	547	965	985	1,006
Estimates Adjustments				
Parameter adjustments	-	(7)	(31)	(39)
Removal of losses on sale of assets	(10)	(10)	(10)	(10)
Transfer of NCTC funding from AGD	32	33	33	34
Total variations in administered appropriations	569	981	977	991
Increase in assets and liabilities				
Assets and liabilities injection	451	-	-	-
Total variations in administered assets and liabilities	451	-	-	-
Variations in departmental appropriations				
New Measures				
Australia–China Free Trade Agreement	-	43	-	-
Taskforces and increased capacity	5,629	5,211	5,247	5,302
Immigration policy	550	-	-	-
Estimates Adjustments				
Transfer of PSCC funding from AGD	4,293	7,258	6,794	-
Parameter adjustments	-	-	(177)	(149)
Total variations in departmental appropriations	10,472	12,512	11,864	5,153
Variations in departmental capital				
New departmental accommodation – bringing forward funding	4,000	(4,000)	-	-
Total variations in departmental capital	4,000	(4,000)	-	-

MEASURES — AGENCY SUMMARY

A summary of measures since the 2005–06 Budget is provided in Table 1.2. See the Mid-Year Economic and Fiscal Outlook document for further details.

Table 1.2: Summary of measures since the 2005–06 Budget

Measure title	Output groups affected	2005–06 (\$'000)			2006–07 (\$'000)			2007–08 (\$'000)			2008–09 (\$'000)		
		Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
Expense Measures													
Australia–China Free Trade Agreement	3	-	-	-	-	43	43	-	-	-	-	-	-
Taskforces and increased capacity	All	-	5,629	5,629	-	5,211	5,211	-	5,247	5,247	-	5,302	5,302
Immigration policy	2	-	550	550	-	-	-	-	-	-	-	-	-
National Australia Day Council – increased support	4	547	-	547	965	-	965	985	-	985	1,006	-	1,006
Total of all expense measures		547	6,179	6,726	965	5,254	6,219	985	5,247	6,232	1,006	5,302	6,308

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.3: Appropriation Bill (No. 3) 2005–06

	2004–05 available \$'000	2005–06 budget \$'000	2005–06 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Sound and well coordinated government policies, programmes and decision making processes.	22,310	7,518	8,087	569	-
Total	22,310	7,518	8,087	569	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
Sound and well coordinated government policies, programmes and decision making processes.	58,931	84,515	90,694	6,179	-
Total	58,931	84,515	90,694	6,179	-
Total administered and departmental	81,241	92,033	98,781	6,748	-

Table 1.4: Appropriation Bill (No. 4) 2005–06

	2004–05 available \$'000	2005–06 budget \$'000	2005–06 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
SPECIFIC PAYMENTS TO THE STATES AND TERRITORIES					
Outcome 1					
Sound and well coordinated government policies, programmes and decision making processes.	-	-	-	-	-
OTHER ADMINISTERED ITEMS					
Outcome 1					
Sound and well coordinated government policies, programmes and decision making processes.	-	-	-	-	-
Total	-	-	-	-	-
Non-operating					
Equity injections	3,065	10,405	14,405	4,000	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	451	451	-
Total capital	3,065	10,405	14,856	4,451	-
Department of the Prime Minister and Cabinet					
Total	3,065	10,405	14,856	4,451	-

SUMMARY OF STAFFING CHANGES

Table 1.5: Average Staffing Level

	2005–06 Budget	2005–06 Revised	Variation
Outcome			
Sound and well coordinated government policies, programmes and decision making processes	450	475	25
Total	450	475	25

The increase in ASL is due to increased activity levels across the department following increased funding at Additional Estimates.

SUMMARY OF AGENCY SAVINGS

The department is not subject to any savings.

OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.6: Other receipts available to be used

	Budget estimate 2005–06 \$'000	Revised estimate 2005–06 \$'000
Departmental other receipts		
Sale of goods and services ^a	623	623
Sale of assets	60	60
Resources provided free of charge	1,015	1,800
Other ^b	1,310	1,310
Total departmental other receipts available to be used	3,008	3,793

a Sales of goods and services are mainly from AUSPIC photographic services.

b Other revenue is mainly made up of contributions from the Campaign Advertising special account for Central Advertising System expenses and from the Services for Other Governments and Non-Agency Bodies special account for other agencies' share of taskforce expenses.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

The estimated expenses for the Allowances to former Governors-General special appropriation have been increased following a recent increase in the level of allowances.

Table 1.7: Estimates of expenses from special appropriations

	Budget estimate 2005–06 \$'000	Revised estimate 2005–06 \$'000
Estimated expenses		
Provision of superannuation surcharge for former Governors-General – s4(7) GG Act 1974 (A)	-	-
Allowance to former Governors-General – s5 GG Act 1974 (A)	785	850
Remuneration and allowances of members and other expenses – s10 PCI Act 1986 (A)	-	-
Repayments required or permitted by law (where no other appropriation for repayment exists) – s28(2) FMA Act 1997 (D)	-	-
Total estimated expenses	785	850

D = Departmental; A = Administered; GG Act 1974 = *Governor-General Act 1974*; PCI Act 1986 = *Parliamentary Commission of Inquiry (Repeal Act) 1986*; FMA Act 1997 = *Financial Management and Accountability Act 1997*

ESTIMATES OF SPECIAL ACCOUNT FLOWS

There have been no changes from the Budget estimates, published in the 2005–06 Portfolio Budget Statements, for special account flows.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

The outcome and outputs of the department remain unchanged from those specified in the 2005–06 Portfolio Budget Statements.

The department is also receiving increased administered funding through the Additional Estimates process as shown in Table 2.1.

Table 2.1: Revised administered expenses (\$'000)

	Budget estimate 2005–06 \$'000	Revised Budget 2005–06 \$'000
Special appropriations		
Allowance to former Governors-General	785	850
Total special appropriations	785	850
Annual appropriations		
Support to former Governors-General	1,130	1,127
Provision of superannuation surcharge for former Governors-General	-	-
State occasions and official visits	2,900	2,897
Women's programmes	-	-
Prime Minister's official residences	1,714	1,712
Compensation and legal expenses	400	398
National Australia Day Council	1,309	1,856
National Counter Terrorism Committee	65	97
Total annual administered appropriations	7,518	8,087

Revised performance information — 2005–06

The Budget performance information published in the 2005–06 Portfolio Budget Statements is unchanged, with the exception of prices due to the allocation of increased funding being provided through the Additional Estimates process. These changes are shown in Table 2.2.

Table 2.2: Performance information for outputs affected by additional estimates — Outcome 1

Output	Budget estimate 2005–06 \$'000	Revised Budget 2005–06 \$'000
Output Group 1 – Economic and industry policy advice		
Output 1.1 – Economic and Industry Policy	11,661	13,486
Subtotal Output Group 1	11,661	13,486
Output Group 2 – Social policy advice		
Output 2.1 – Social Policy	8,045	10,938
Subtotal Output Group 2	8,045	10,938
Output Group 3 – International policy advice		
Output 3.1 – International Policy	4,754	5,063
Output 3.2 – National Security Policy	8,785	9,283
Output 3.3 – APEC Taskforce	30,039	34,332
Subtotal Output Group 3	43,578	48,678
Output Group 4 – Support services for government operations		
Output 4.1 – Cabinet Secretariat	3,758	4,002
Output 4.2 – Cabinet Implementation	1,910	2,015
Output 4.3 – Government	8,343	8,875
Output 4.4 – Government Communications	3,875	4,193
Output 4.5 – Official Establishments	588	620
Output 4.6 – Support to Ministerial Offices	2,597	2,628
Output 4.7 – Ceremonial and Hospitality	3,169	3,345
Subtotal Output Group 4	24,240	25,678
Total Outcome 1	87,523	98,780

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the changes since the 2005–06 PBS in each of the department’s budgeted financial statements and administered schedules is provided below.

Departmental financial statements

Budgeted departmental income statement

The department is budgeting for income of \$98.8 million in 2005–06, representing an increase of \$11.3 million (\$10.5 million in appropriations) from Budget. The increase in income is a result of new measures announced since the 2005–06 Budget (\$6.2 million), the transfer of funding for managing the APEC accreditation function from the Attorney-General’s Department (\$4.3 million) and an increase in resources provided free of charge of \$0.8 million.

Total expenses are estimated to be \$98.7 million, an increase of \$12.3 million from Budget. The increase is primarily due to the activities outlined above.

Budgeted departmental balance sheet

The department’s budgeted net asset position of \$23.4 million represents an increase of \$14.4 million from the 2004–05 actual. The increase is due to increased infrastructure, plant and equipment of \$14.4 million associated with capital works for the department’s new accommodation. At Additional Estimates, the department is bringing forward \$4 million from 2006–07 to 2005–06 for capital works associated with the department’s new accommodation.

The department’s primary liability relates to accrued employee leave entitlements totalling \$12.8 million, which is estimated to increase by \$0.1 million in 2005–06.

Budgeted departmental statement of cash flows

The changes in cash inflows and outflows are attributable to the issues mentioned above.

Departmental statement of changes in equity — summary of movement

This statement is a new requirement following the adoption of the Australian Equivalents to International Financial Reporting Standards (AEIFRS). As stated above, the department is bringing forward to 2005–06 an additional \$4 million in capital.

Departmental capital budget statement

As stated above, the department is bringing forward to 2005–06 an additional \$4 million in capital associated with the department’s new accommodation.

Departmental property, plant, equipment and intangibles — summary of movement

As stated above, the department is bringing forward to 2005–06 an additional \$4 million in capital associated with the department’s new accommodation.

Schedule of administered activity

Schedule of budgeted income and expenses administered on behalf of government

The department will receive appropriation revenue of \$12.5 million for payments it will administer on behalf of the Australian Government, representing an increase of \$0.6 million from Budget. The increase is attributable to an increase in the annual grant to the National Australia Day Council (\$0.5 million) and an ongoing increase in allowances to former Governors-General (\$0.1 million).

Schedule of budgeted assets and liabilities administered on behalf of government

The department will receive an additional \$0.5 million in 2005–06 to extinguish unfunded accrued expenses that had occurred in 2002–03 due to a cash shortfall at that time. The additional funding will have no impact on the administered assets and liabilities for 2005–06.

Schedule of budgeted administered cash flows

The changes in cash inflows and outflows are attributable to the issues mentioned above.

Schedule of administered capital budget

There is no change to this statement since the 2005–06 Portfolio Budget Statements.

Schedule of administered property, plant, equipment and intangibles — summary of movement

There is no change to this statement since the 2005–06 Portfolio Budget Statements.

Table 3.1: Budgeted departmental income statement (for the period ended 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
INCOME					
Revenue					
Revenues from government	58,931	94,987	116,909	111,477	61,398
Goods and services	1,704	623	623	623	623
Other	3,398	3,110	3,110	3,110	3,110
Total revenue	64,033	98,720	120,642	115,210	65,131
Gains					
Net gains from sale of assets	3	60	60	60	60
Other	-	-	-	-	-
Total gains	3	60	60	60	60
Total income	64,036	98,780	120,702	115,270	65,191
EXPENSE					
Employees	37,641	44,596	50,944	46,465	38,775
Suppliers	20,174	46,913	58,879	58,265	19,453
Grants	1,007	2,100	2,150	2,200	2,200
Subsidies	-	-	-	-	-
Depreciation and amortisation	4,091	5,059	8,569	8,180	4,603
Net losses from sale of assets	162	60	60	60	60
Other	7	-	-	-	-
Total expenses	63,082	98,728	120,602	115,170	65,091
Net surplus or (deficit) attributable to the Australian Government	954	52	100	100	100

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
ASSETS					
Financial assets					
Cash	661	627	627	627	627
Receivables	13,859	16,202	21,972	27,319	29,089
Accrued revenues	322	322	322	322	322
Other					
Total financial assets	14,842	17,151	22,921	28,268	30,038
Non-financial assets					
Land and buildings					
Infrastructure, plant and equipment	8,949	21,338	30,016	24,879	23,319
Intangibles	1,368	1,368	1,368	1,368	1,368
Other	511	396	378	378	378
Total non-financial assets	10,828	23,102	31,762	26,625	25,065
Total assets	25,670	40,253	54,683	54,893	55,103
LIABILITIES					
Provisions and payables					
Employees	12,650	12,760	12,870	12,980	13,090
Other	-	-	-	-	-
Suppliers	3,918	3,933	3,948	3,948	3,948
Other	140	141	142	142	142
Total provisions and payables	16,708	16,834	16,960	17,070	17,180
EQUITY^a					
Parent entity interest					
Contributed equity	2,412	16,817	31,021	31,021	31,021
Reserves	2,347	2,347	2,347	2,347	2,347
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	4,203	4,255	4,355	4,455	4,555
Total parent entity interest	8,962	23,419	37,723	37,823	37,923
Total equity	8,962	23,419	37,723	37,823	37,923
Current assets	14,842	17,151	22,921	28,268	30,038
Non-current assets	10,828	23,102	31,762	26,625	25,065
Current liabilities	4,058	4,074	4,090	4,090	4,090
Non-current liabilities	12,650	12,760	12,870	12,980	13,090

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

Table 3.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,280	623	623	623	623
GST input credit receipts	2,364	1,609	1,694	1,694	1,694
GST receipts from customers	505	182	182	182	200
Appropriation receipts	58,333	89,358	111,698	106,230	56,096
Other	4,186	1,310	1,310	1,310	1,310
Total cash received	66,668	93,082	115,507	110,039	59,923
Cash used					
GST payments (Agency)	228	105	105	105	300
GST payments to suppliers	2,236	2,000	5,559	5,220	1,466
Employees	35,229	41,722	47,944	43,465	35,775
Suppliers	20,763	44,158	56,668	56,018	17,151
Grants	1,007	2,088	2,188	2,188	2,188
Other	50				
Total cash used	59,513	90,073	112,464	106,996	56,880
Net cash from or (used by) operating activities	7,155	3,009	3,043	3,043	3,043
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	3	60	60	60	60
Total cash received	3	60	60	60	60
Cash used					
Purchase of property, plant and equipment	1,945	17,508	17,307	3,103	3,103
Total cash used	1,945	17,508	17,307	3,103	3,103
Net cash from or (used by) investing activities	(1,942)	(17,448)	(17,247)	(3,043)	(3,043)
FINANCING ACTIVITIES					
Cash received					
Appropriations – contributed equity	368	14,405	14,204	-	-
Total cash received	368	14,405	14,204	-	-
Cash used					
Repayments of debt	1,000	-	-	-	-
Dividends paid	4,000				
Other	94				
Total cash used	5,094	-	-	-	-
Net cash from or (used by) financing activities	(4,726)	14,405	14,204	-	-
Net increase or (decrease) in cash held	487	(34)	-	-	-
Cash at the beginning of the reporting period	174	661	627	627	627
Cash at the end of the reporting period	661	627	627	627	627

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2005–06)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2005					
Balance carried forward from previous period	4,203	2,347	-	2,412	8,962
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	4,203	2,347		2,412	8,962
Income and expense					
Income and expenses recognised directly in equity:	52	-	-	-	52
Sub-total income and expense	52	-	-	-	52
Net operating result					
Total income and expenses recognised directly in equity	52	-	-	-	52
Transactions with owners					
Contribution by owners	-	-	-	-	-
Appropriation (equity injection)				14,405	-
Sub-total transactions with owners	-	-	-	14,405	14,405
Transfers between equity components	-	-	-	-	-
Closing balance as at 30 June 2006	4,255	2,347	-	16,817	23,419

Table 3.5: Departmental capital budget statement

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	3,065	14,405	14,204	-	-
Total loans	-	-	-	-	-
Total capital appropriations	3,065	14,405	14,204	-	-
Represented by:					
Purchase of non-financial assets	-	14,405	14,204	-	-
Other	-	-	-	-	-
Total represented by	-	14,405	14,204	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	14,405	14,204	-	-
Funded internally by departmental resources	-	3,103	3,103	3,103	3,103
Total	-	17,508	17,307	3,103	3,103

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005–06)

	Land \$'000	Buildings \$'000	Infrastructure plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2005					
Gross book value			22,250	4,387	26,637
Accumulated depreciation			13,301	3,019	16,320
Opening net book value			8,949	1,368	10,317
Additions:					
by purchase			17,508		17,508
Depreciation/amortisation expense			5,059		5,059
Disposals:					
other disposals			60		60
As at 30 June 2006					
Gross book value			39,698	4,387	44,085
Accumulated depreciation			18,360	3,019	21,379
Closing net book value			21,338	1,368	22,706

Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Non-taxation					
Goods and services	5,009	3,600	3,600	3,600	3,600
Total income administered on behalf of government	5,009	3,600	3,600	3,600	3,600
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	11,691	1,856	2,303	2,359	2,410
Subsidies	-	-	-	-	-
Personal benefits	1,866	850	858	867	876
Employees	863	900	920	948	972
Suppliers	10,490	8,818	8,802	8,982	9,037
Depreciation and amortisation	213	113	113	113	113
Write-down and impairment of assets	231	-	-	-	-
Other	-	-	-	-	-
Total expenses administered on behalf of government	25,354	12,537	12,996	13,269	13,408

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash	70	153	236	319	309
Receivables	1,576	2,027	2,027	2,027	2,027
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Accrued revenues	820	820	820	820	820
Other financial assets	-	-	-	-	-
Total financial assets	2,466	3,000	3,083	3,166	3,156
Non-financial assets					
Land and buildings	31,989	31,949	31,909	31,869	31,829
Infrastructure, plant and equipment	374	321	268	215	142
Other	27	27	27	27	27
Total non-financial assets	32,390	32,297	32,204	32,111	31,998
Total assets administered on behalf of government	34,856	35,297	35,287	35,277	35,154
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions and payables					
Employees	182	182	182	182	182
Suppliers	317	317	317	317	317
Personal benefits payable	11,100	11,100	11,100	11,100	11,100
Total provisions and payables	11,599	11,599	11,599	11,599	11,599

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods	4,373	3,600	3,600	3,600	3,600
GST input credit receipts	2,346	800	800	800	800
GST receipts from customers	497	100	100	100	100
Cash from Official Public Account	27,787	8,927	9,386	9,659	9,685
Other	378	-	-	-	-
Total cash received	35,381	13,427	13,886	14,159	14,185
Cash used					
Financing costs	-	-	-	-	-
GST payments (Agency)	482	100	100	100	100
GST payments to suppliers	2,020	800	800	800	800
Employees	856	900	920	948	972
Grant payments	11,691	1,856	2,303	2,359	2,410
Personal benefits	1,066	850	858	867	876
Suppliers	10,451	8,818	8,802	8,982	9,037
Other	9,149	-	-	-	-
Total cash used	35,715	13,324	13,783	14,056	14,195
Net cash from or (used by) operating activities	(334)	103	103	103	(10)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	29	20	20	20	20
Total cash used	29	20	20	20	20
Net cash from or (used by) investing activities	(29)	(20)	(20)	(20)	(20)
Net increase or (decrease) in cash held	(363)	83	83	83	(10)
Cash at beginning of reporting period	433	70	153	236	319
Cash at end of reporting period	70	153	236	319	309

Table 3.10: Schedule of administered capital budget

	Actual 2004–05 \$'000	Revised budget 2005–06 \$'000	Forward estimate 2006–07 \$'000	Forward estimate 2007–08 \$'000	Forward estimate 2008–09 \$'000
CAPITAL APPROPRIATIONS					
Administered capital	-	451	-	-	-
Special appropriations	-	-	-	-	-
Total capital appropriations	-	451	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	451	-	-	-
Total represented by	-	451	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by departmental resources	-	20	20	20	-
Total	-	20	20	20	-

Table 3.11: Schedule of administered property, plant, equipment and intangibles — summary of movement (Budget year 2005–06)

	Land \$'000	Buildings \$'000	Infrastructure plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2005					
Gross book value	28,000	6,719	1,240	-	35,959
Accumulated depreciation	-	2,730	866	-	3,596
Opening net book value	28,000	3,989	374	-	32,363
Additions:					
by purchase	-	-	20	-	20
Depreciation/amortisation expense	-	40	73	-	113
As at 30 June 2006					
Gross book value	28,000	6,719	1,260	-	35,979
Accumulated depreciation	-	2,770	939	-	3,709
Closing net book value	28,000	3,949	321	-	32,270

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The department's financial statements have been prepared on an accrual basis in accordance with:

- Australian Equivalents to International Financial Reporting Standards (AEIFRS)
- Finance Minister's Orders, and
- Accounting Guidance Releases
- Consensus Views of the Urgent Issues Group

and having regard to Statements of Accounting Concepts.

Departmental

Revenue

Appropriation revenue accounts for 97% of departmental revenue. The remaining 3% of revenue is from goods and services (AUSPIC), sale of assets, and other (comprising the activities of the Campaign Advertising special account and resources received free of charge).

Expenses

Employee expenses comprise approximately 65% of departmental expenses for 2005–06. The remainder is largely made up of supplier expenses.

Grants relate to research grants on security technology and grants to the Australian Fund.

Assets

Infrastructure, plant and equipment comprises office fit-out and office equipment.

Intangibles are computer software applications.

Receivables relates to funding for depreciation and employee entitlements that has been returned to the Official Public Account.

Other assets are prepayments.

Liabilities

Employee liabilities are provisions for recreation leave, long service leave and accrued salaries.

Suppliers are creditors (usually invoices on hand, but not yet due for payment).

Equity

Reserves are asset revaluation reserves resulting from the revaluation undertaken during 2002–03.

Administered

Revenue

Goods and services revenue relates to commissions received from the master media placement agency for whole-of-government advertising which is receipted to the Media Commissions Special Account.

Expenses

Grants relate to grants made to the National Australia Day Council.

Personal benefits relate to the allowances for the former Governors-General. These are adjusted each year in line with an actuarial assessment based on the number of former Governors-General, their and their spouses' life expectancies, and projected increases in their retirement allowances.

Suppliers includes state occasions and official visits, the Prime Minister's official residences, support to former Governors-General, compensation and legal expenses and payments made from the Media Commissions Special Account to the master media placement agency for managing whole-of-government advertising.

Depreciation relates to the Prime Minister's official residences, plant and equipment and other.

Assets

Cash and receivables relate to the receipting of commissions to the Media Commissions Special Account and the transfer of cash from this account to the Official Public Account.

Land and buildings are the Prime Minister's official residences: the Lodge and Kirribilli House.

Infrastructure, plant and equipment comprise furniture and fittings within the Prime Minister's official residences and within the offices of the former Governors-General.

Other assets are prepayments and inventory (official gifts relinquished as part of the state occasions and official visits item).

Liabilities

Employee liabilities are provisions relating to staff at the Lodge and Kirribilli House.

Personal benefits payable relates to the entitlements of the former Governors-General. These are adjusted each year on the basis of an actuarial assessment.

Suppliers are creditors (usually invoices on hand, but not yet due for payment).