

# **BUDGET STATEMENTS**



# DEPARTMENT OF THE SENATE

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# DEPARTMENT OF THE SENATE

## Section 1: Resources for 2006-07

### 1.1 APPROPRIATIONS AND OTHER RESOURCES

Table 1.1 shows the total resources from all sources for 2006-07, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total appropriation for the department in the 2006-07 Budget is \$34.1m (compared with \$32.8m in 2005-06).

The department draws on special appropriations for the payment of senators' salaries and allowances; superannuation; and printing, postage and freight expenses. Annual departmental appropriations are received for the price of the department's outputs.

The department's total resources are \$39.4m, of which 87% (\$34.1m) is contributed from the Appropriation (Parliamentary Departments) Bill. The balance of \$5.3m (13%) represents revenue from other sources and is mainly accounted for by:

- resources received free of charge (eg office space); and
- sale of goods and services (eg publications and training programs).

The following changes in appropriation have occurred to the department's appropriation since the 2005-06 budget:

- transfer of \$0.68m in administered appropriations to the Department of Education, Science and Training for the Citizenship Visits Program.

**Table 1.1: Appropriations and other resources 2006-07 ('000)**

Outcome/ Non-operating	Department of the Senate Department Resourcing—2006-2007						Total \$'000		
	Departmental			Administered					
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	Appropriation SPPs \$'000	Other (b) \$'000	Appropriation \$'000	Special Receipts (a) \$'000
<b>Outcome 1: Effective</b>									
provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament	20,064	-	-	991	-	-	-	14,007	-
Equity injections	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-
Previous years' outputs	-	-	-	-	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-	-	-	-	-
Special capital Appropriation	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	20,064	-	-	991	-	-	-	14,007	-
									35,062

(a) Departmental and administered receipts from other sources (i.e. other than appropriation amounts) that are available to be used.

(b) Includes new administered expenses and administered assets and liabilities.

## 1.2 OTHER RESOURCES AVAILABLE TO BE USED

Table 1.2 provides details of resources obtained by the department for provision of goods or services. These resources are approved for use by the department and are included in Table 1.1.

**Table 1.2: Other resources available to be used<sup>1</sup>**

	Estimated resources 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Departmental resources</b>		
FMA Act s. 31 <sup>2</sup>	-	-
Training programs	250	250
Other	31	31
<b>Total departmental other resources available to be used</b>	<b>281</b>	<b>281</b>

Notes:

1. This table replaces the former table 'Receipts from other sources'. It represents own source receipts available for spending on departmental purposes.
2. *Financial Management and Accountability Act 1997* (FMA Act) section 31 items are to be included as separate rows. Significant section 31 items are to be identified separately from other section 31 resources where appropriate.

## 1.3 SPECIAL APPROPRIATIONS

**Table 1.3: Estimates of expenses from special appropriations**

	Outcome	Note	Estimated expenses 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Estimated expenses</b>				
Senators' salaries, superannuation, allowances and entitlements				
<i>Parliamentary Entitlements Act 1990</i> (s. 11)	1		1,574	1,592
<i>Parliamentary Superannuation Act 2004</i> (s. 8)	1		158	164
<i>Remuneration and Allowances Act 1990</i> (s. 8)	1		11,864	12,251
<b>Total estimate expenses</b>			<b>13,596</b>	<b>14,007</b>

The legislation establishing these special appropriations is administered by the Department of Finance and Administration and the Department of Employment and Workplace Relations. Arrangements have been entered into with these departments to allow the Department of the Senate to draw upon these appropriations.

## 1.4 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*. These Determinations may be disallowed by the Parliament. Special accounts can also be established by the passage of separate legislation. Abolition of special accounts requires a Determination to be made by the Finance Minister or, for those accounts established by legislation, by repeal of the legislation in whole or part. Table 1.4 shows the expected additions (credits) and reductions (debits) for each account used by the Department of the Senate.

**Table 1.4: Estimates of special account flows and balances**

Name of special account	Outcome	Opening balance	Credits	Debits	Adjustments	Closing balance
		2006-07	2006-07	2006-07	2006-07	2006-07
		2005-06	2005-06	2005-06	2005-06	2005-06
		\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	138	138	-	-
<b>Total special accounts</b>					-	-
<b>2006-07 Budget estimate</b>		-	<b>138</b>	<b>138</b>	-	-
Total special accounts						
2005-06 estimated actual		-	106	106	-	-

The cash inflows and outflows relating to this special account relate exclusively to the department's Comcare Trust Account. The purpose of this account is to make compensation payments in accordance with the *Safety and Rehabilitation Act 1998*.

The department projects no transactions for its Services for other Governments and Non-Agency Bodies Special Account which currently has a nil balance.

## 1.5 MEASURES

**Table 1.5: Measures**

Measure	Budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>Expense measures</b>				
<b>Outcome 1</b>				
Administered				
Parliament and Civics Education Rebate	-681	-712	-754	-777
<b>Total expense measures</b>	<b>-681</b>	<b>-712</b>	<b>-754</b>	<b>-777</b>
<b>Total measures</b>	<b>-681</b>	<b>-712</b>	<b>-754</b>	<b>-777</b>

## Section 2: Outcome and outputs

### 2.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the Department of the Senate and the planned outcome is summarised in Figure 5, on the following page. Financial details for the planned outcome by outputs and output groups appear in Table 2.1 (Total Resources for Outcome 1) while non-financial information appears in Table 2.2 (Performance Information for Outcome 1).

#### Output cost attribution

The cost of corporate support and other corporate overheads is allocated across all output groups on the basis of average staffing levels.

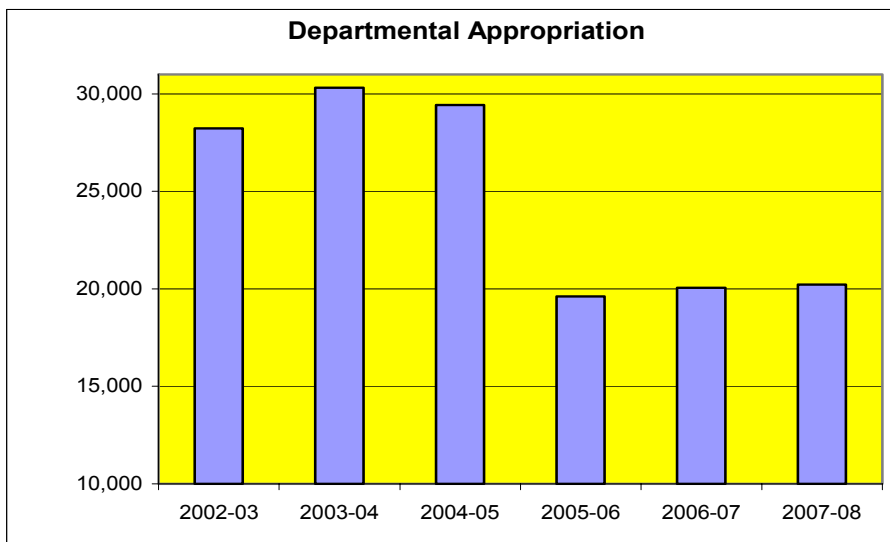
#### Outcome and output groups

There have been no changes to the number or structure of outcomes or output groups from the 2005-06 PBS.

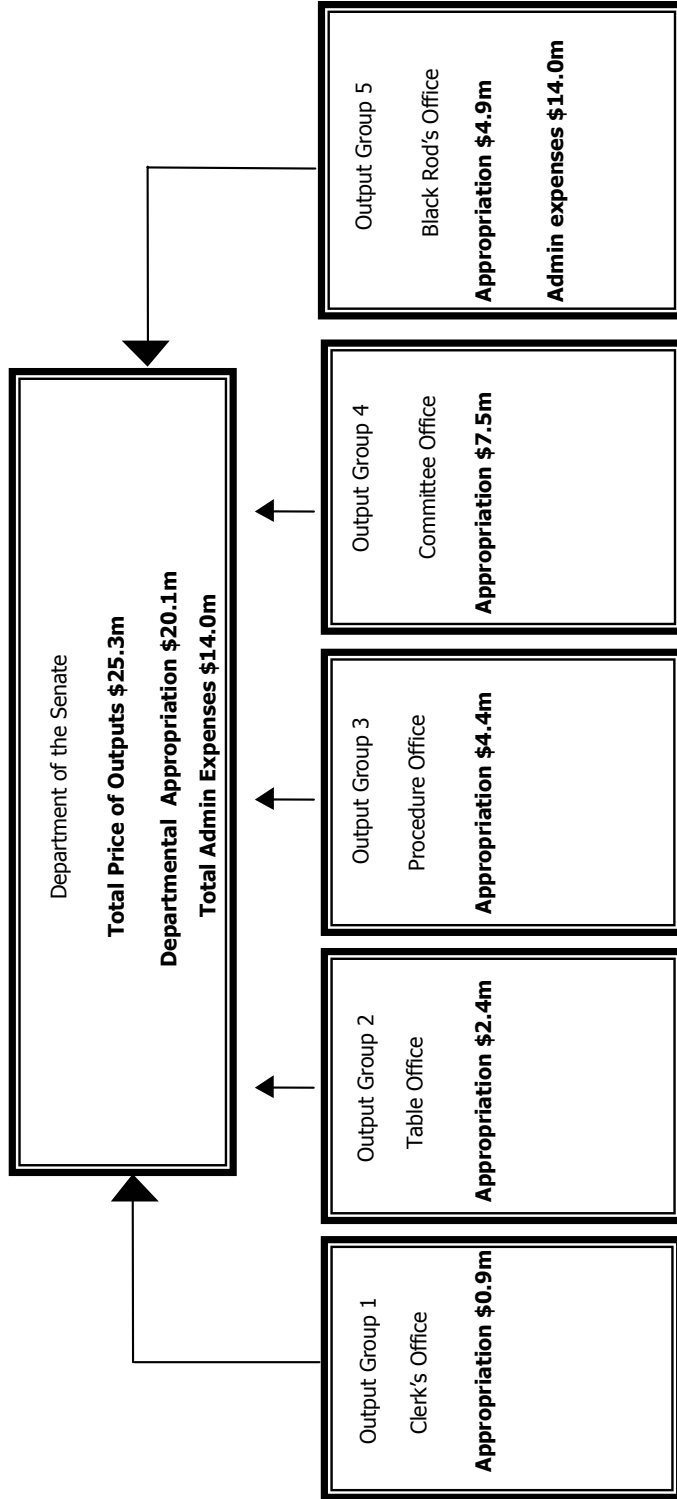
#### Trends in resourcing

Figure 4 shows the departmental appropriation at \$20.1m in 2006-07 (up from \$19.6m in 2005-06), and historical levels of departmental funding.

**Figure 4: Trends in departmental appropriation (\$'000)**



**Figure 5: Contributions to outcomes**



## **2.2 OUTCOMES AND PERFORMANCE**

### **Outcome 1 – Effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament**

To achieve this outcome with the funds appropriated by the Parliament, the department provides the Senate, its committees, the President of the Senate and senators with a broad range of advisory and support services, and the public with information about the Senate and its work.

The work of the department is determined almost entirely by the Senate and its committees. The department is responsible to the Senate and all senators, and maintains complete impartiality in serving equally senators from all political parties and independent senators.

The department's four main areas of service provision are:

- **Senate support** – advice and secretariat support for the functioning of the Senate.
- **Committee support** – advice and secretariat support for the operation of Senate and some joint committees.
- **Senators' services** – advice and services relating to office services, information technology, printing, ceremonial, security, and other support services for senators and Senate office-holders in Parliament House.
- **Public education and awareness** – promotion of public knowledge and awareness of the role and activities of the Senate and its committees.

These areas are reflected as intermediate outcomes in Figure 1 on page 2.

**Outcome 1 resourcing**

Table 2.1 shows how the 2006-07 Budget appropriations translate to total resourcing for outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 2.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Administered appropriations</b>		
Special appropriations:		
<i>Parliamentary Entitlements Act 1990</i> (s. 11)	1,574	1,592
<i>Parliamentary Superannuation Act 2004</i> (s. 8)	158	164
<i>Remuneration and Allowances Act 1990</i> (s. 8)	11,864	12,251
Annual appropriation:		
Citizenship Visits Program	768	-
<b>Total administered appropriations</b>	<b>14,364</b>	<b>14,007</b>
<b>Departmental appropriations</b>		
Output Group 1 - Clerk's Office	830	883
<b>Subtotal Output Group 1</b>	<b>830</b>	<b>883</b>
<b>Departmental appropriations</b>		
Output Group 2 - Table Office	2,320	2,388
<b>Subtotal Output Group 2</b>	<b>2,320</b>	<b>2,388</b>
<b>Departmental appropriations</b>		
Output Group 3 - Procedure Office	4,285	4,408
<b>Subtotal Output Group 3</b>	<b>4,285</b>	<b>4,408</b>
<b>Departmental appropriations</b>		
Output Group 4 - Committee Office	7,302	7,455
<b>Subtotal Output Group 4</b>	<b>7,302</b>	<b>7,455</b>
<b>Departmental appropriations</b>		
Output Group 5 - Black Rod's Office	4,881	4,930
<b>Subtotal Output Group 5</b>	<b>4,881</b>	<b>4,930</b>
<b>Total revenue from government (appropriations)</b>	<b>19,618</b>	<b>20,064</b>
<b>Contributing to price of departmental outputs</b>	<b>79%</b>	<b>79%</b>
<b>Other resources available to be used</b>		
Resources received free of charge	4,999	4,999
Other revenue	281	281
<b>Total revenue from other sources</b>	<b>5,280</b>	<b>5,280</b>
<b>Total resources</b>		
(Total revenue from government and from other sources)	24,898	25,344
<b>Total estimated resourcing for Outcome 1</b>		
(Total price of outputs and administered appropriations)	39,262	39,351
	2005-06	2006-07
<b>Average staffing level (number)</b>	<b>159</b>	<b>158</b>

### Contributions to achievement of Outcome 1

The department's contribution to the achievement of Outcome 1 is assessed using indicators and processes which cover all of the department's output groups, as well as using indicators and processes which are specific to particular output groups. Indicators and assessment processes covering quality, timeliness, quantity and price are outlined in Table 2.2.

Achievement of planned performance will be reported in the Department of the Senate's 2006-07 annual report.

**Table 2.2: Performance information for Outcome 1**

Performance information across output groups
<p>For the department's output groups, performance is monitored on the basis of:</p> <p><b>Quality</b></p> <ul style="list-style-type: none"><li>• The degree of satisfaction of the President, Deputy President and senators, as expressed through formal and informal feedback mechanisms, with the accuracy, quality and timeliness of advice and support and the achievement of key tasks.</li></ul> <p><b>Timeliness</b></p> <ul style="list-style-type: none"><li>• Advice or material given on request of a senator in time to be used for the purpose for which it was required.</li><li>• Key business documents for the Senate and its committees, including minutes, agendas, messages, schedules of amendments and reports, produced in accordance with predetermined requirements and the requirements of the Senate and its committees.</li></ul> <p><b>Quantity</b></p> <ul style="list-style-type: none"><li>• On the basis of recent experience, in 2006-07 the department would expect to support the Senate on approximately 70 sitting days and committees in accordance with their requirements.</li></ul> <p><b>Price</b></p> <ul style="list-style-type: none"><li>• The total price of the department's outputs in 2006-07 is estimated to be \$39.3m (\$25.3m departmental).</li></ul>

<b>Performance Information for Individual Outputs</b>	
<p>In addition to the foregoing performance indicators and assessments that apply to the department’s output groups, the following indicators and assessments apply to the individual outputs indicated.</p>	
<b>Output</b>	<b>Performance Information</b>
<b>Output Group 1: Clerk’s Office</b>	
<p>Provision of sound and timely advice on proceedings of the Senate and its committees, and provision of leadership and strategic direction for the department.</p> <p>Provision of secretariat and advisory support to the Procedure Committee, the Committee of Privileges and the Committee of Senators’ Interests.</p> <p>Provision of procedural information and related services to senators and the Senate department.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation, publications and draft reports are accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Odgers’ Australian Senate Practice</i> updated each six months; new printed edition produced regularly.</p> <p><i>Procedural Information Bulletin</i> produced two days after end of sitting fortnights.</p> <p>Other procedural resources updated and augmented as required.</p> <p><i>Quantity:</i> As required, on request, or proactively, to facilitate proceedings.</p>

<b>Output Group 2: Table Office</b>	
<p>Provision of programming and procedural support to the Senate.</p> <p>Processing of legislation.</p> <p>Preparation and publication of the record of proceedings of the Senate, records of current and outstanding business, and statistical information on the business of the Senate.</p> <p>Processing of tabled documents and maintenance of safe custody of Senate records, and provision of a document distribution and inquiries service.</p> <p>Provision of secretariat support to the Appropriations and Staffing, Selection of Bills and Publications Committees.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Key business documents are accurate and of a high standard.</p> <p><i>Timeliness:</i> <i>Order of Business</i> finalised and distributed prior to sittings and advice prepared proactively or as required.</p> <p>Running sheets available as soon as practicable; proposed amendments distributed in accordance with requirements; schedules of amendments and prints of bills available in accordance with predetermined requirements.</p> <p><i>Journals of the Senate</i> for the previous day and <i>Notice Paper</i> for the current day available prior to sittings; statistical and other documentation available as required or in accordance with predetermined requirements.</p> <p>All inquiries answered and documents stored or distributed on a timely basis.</p> <p>Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Quantity:</i> As required to facilitate proceedings; quantities meet predetermined distribution requirements or are accessible electronically or both.</p>

<b>Output Group 3: Procedure Office</b>	
<p>Provision of advisory and drafting services to non-government senators.</p> <p>Provision of secretariat support to the Regulations and Ordinances and Scrutiny of Bills Committees.</p> <p>Provision of parliamentary information services to the community.</p> <p>Provision of parliamentary education services to schools, teachers and students.</p> <p>Provision of policy advice and secretariat support for the maintenance and development of interparliamentary relations, including the Inter-Parliamentary Union, overseas conferences and delegations program for senators.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Procedural advice is accurate and covers all foreseeable eventualities.</p> <p>Amendments and bills are accurate and legally sound.</p> <p>Public information and parliamentary research is accurate, comprehensive and targeted for particular needs.</p> <p>Education Centre Teaching and other PEO projects accurately reflect the Parliament and its work.</p> <p><i>Timeliness:</i> Procedural advice is timely. During sitting periods, amendments drafted as soon as possible after receipt of instructions</p> <p>Scrutiny committee meetings held, documentation provided and reports produced within timeframes set by the Senate or the committees, as relevant.</p> <p>Seminars and lectures held on time and in accordance with advertised schedule; public information projects delivered according to programmed schedule.</p> <p>PEO teaching programs held on time and in accordance with booking schedule.</p> <p>PEO projects delivered according to programmed schedule.</p> <p>Information available on the internet and in publications is up to date and available as soon as practicable.</p>

<b>Output Group 4: Committee Office</b>	
<p>Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation, publications and draft reports are accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p>Tabling deadlines met in all but extraordinary circumstances.</p> <p><i>Quantity:</i> Documentation is sufficient for committee purposes and material available to the public is available promptly, electronically or in hard copy.</p>

<b>Output Group 5: Black Rod's Office</b>	
<p><b>Senators' Services</b></p> <p>Provision of office support and information technology support services for senators and Senate office-holders in their Parliament House offices.</p> <p>Provision of support services, in conjunction with the Department of the House of Representatives, to the Former Members' Association.</p> <p><b>Administered items</b></p> <p>Administration of senators' printing entitlements.</p> <p>Payment of parliamentary salaries and allowances to senators and office-holders of the Senate.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation and publications are accurate and of a high standard.</p> <p><i>Timeliness:</i> All support services delivered in a timely manner.</p> <p><i>Quantity:</i> All support services and supplies delivered in accordance with entitlements on request.</p>

## **Evaluations**

The department's activities are evaluated through both internal and external audits. The Audit and Evaluation Committee is an important part of the department's evaluation strategy. Reviews conducted throughout the year are tabled at each Audit and Evaluation Committee meeting and members consider the findings and recommendations. Agreed recommendations are incorporated in the department's practices and procedures.

The department's Strategic Internal Audit Plan 2003-2006 focuses on areas of highest risk and where management feels the greatest value can be added. The audit program includes a combination of compliance and comprehensive reviews.

For the 2006-07 financial year, the following areas within the department may be subject to an internal audit:

- quality assurance for FMA Act compliance;
- use of financial delegations;
- staff performance assessment processes; and
- business risk and continuity planning.

The planned internal audit program for 2006-07 will be finalised in consultation with the executive and approved by the Audit and Evaluation Committee in August 2006.

The department is also covered by the program of the Australian National Audit Office (ANAO) and may be involved in some cross-portfolio audits or benchmarking activities.

Senators are surveyed biennially on the quality of the full range of services provided by the department. The next survey of senators' satisfaction with departmental services is due in 2007. The Appropriations and Staffing Committee and the Finance and Public Administration Legislation Committee also play an important role in monitoring the performance of the department.

## **Competitive tendering and contracting**

Purchasing activities within the department are in accordance with the Commonwealth Procurement Guidelines. Major service providers are selected on the basis of value for money through competitive tendering processes as required.

## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

The main movements in the budgeted financial statements are explained under the relevant title of each budgeted financial statement below.

#### **Departmental Income Statement (Table 3.1)**

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level. Changes to appropriation revenue are due mainly to parameter adjustments. *Other revenues* refers to resources received free of charge.

#### **Departmental Balance Sheet (Table 3.2)**

This statement identifies assets and liabilities. *Receivables* include appropriations available to the department from prior years.

#### **Departmental Statement of Cash Flows (Table 3.3)**

This statement identifies the department's cash flows, categorising them by operating, financing and investing activities.

#### **Departmental Statement of Changes in Equity (Table 3.4)**

This is a new statement providing additional information previously contained in the "Equity" section of the Statement of Financial Position (Balance Sheet). Its main function is to show changes in equity of the reporting entity, brought about by surpluses/deficiencies from operations, injection of new equity by the owners, payment of distributions to owners, and similar ownership-related transactions.

#### **Departmental Capital Budget Statement (Table 3.5)**

This statement summarises the department's proposed capital expenditure and the source of funding. The department has received no capital appropriations for 2006-07.

#### **Departmental Summary of Asset Movements (Table 3.6)**

This statement summarises the planned movements in assets in 2006-07.

**Administered Income and Expenses (Table 3.7)**

This schedule identifies revenues and expenses which the department administers on behalf of the Commonwealth. The most significant change is the transfer of the Citizenship Visits Program to the Department of Education, Science and Training (\$0.7m). *Personal benefits* relates solely to senators' salaries, superannuation and allowances.

**Administered Balance Sheet (Table 3.8)**

This schedule identifies assets and liabilities which the department administers on behalf of the Commonwealth.

**Statement of Administered Cash Flows (Table 3.9)**

This statement identifies cash flows which the department administers on behalf of the Commonwealth.

**Administered Capital Budget Statement (Table 3.10)**

This statement summarises the department's proposed capital expenditure and the source of funding, for assets administered on behalf of the Commonwealth.

**Summary of Administered Asset Movements (Table 3.11)**

This statement summarises the planned movements in administered assets in 2006-07.

## BUDGETED FINANCIAL STATEMENTS TABLES

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	19,618	20,064	20,202	20,683	20,855
Goods and services	250	250	300	400	500
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Revenue from sales of assets	31	31	31	31	31
Other	4,999	4,999	4,999	4,999	4,999
<b>Total revenue</b>	<b>24,898</b>	<b>25,344</b>	<b>25,532</b>	<b>26,113</b>	<b>26,385</b>
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>24,898</b>	<b>25,344</b>	<b>25,532</b>	<b>26,113</b>	<b>26,385</b>
<b>EXPENSE</b>					
Employees	13,652	13,981	14,169	14,518	14,644
Suppliers	4,739	4,819	4,819	5,061	5,197
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	1,508	1,545	1,545	1,535	1,545
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	4,999	4,999	4,999	4,999	4,999
<b>Total expenses</b>	<b>24,898</b>	<b>25,344</b>	<b>25,532</b>	<b>26,113</b>	<b>26,385</b>
<b>Operating result from continuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating result from discontinued operations	-	-	-	-	-
Gain (loss) on remeasuring discontinued operations	-	-	-	-	-
<b>Operating result</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Minority interest in net surplus or (deficit)	-	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 3.2: Budgeted departmental balance sheet as at 30 June**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	4,649	4,837	5,016	5,295	5,586
Receivables	10,269	10,259	10,249	10,239	10,239
Investments (s. 39 FMA Act)	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>14,918</b>	<b>15,096</b>	<b>15,265</b>	<b>15,534</b>	<b>15,825</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	6,073	6,057	6,057	6,057	6,057
Investment properties	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Inventories	65	65	65	65	65
Intangibles	220	220	220	220	220
Assets held for sale	-	-	-	-	-
Other	64	67	70	72	75
<b>Total non-financial assets</b>	<b>6,422</b>	<b>6,409</b>	<b>6,412</b>	<b>6,414</b>	<b>6,417</b>
<b>Total assets</b>	<b>21,340</b>	<b>21,505</b>	<b>21,677</b>	<b>21,948</b>	<b>22,242</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	4,968	5,142	5,322	5,508	5,784
Other	-	-	-	-	-
<b>Total provisions</b>	<b>4,968</b>	<b>5,142</b>	<b>5,322</b>	<b>5,508</b>	<b>5,784</b>
<b>Payables</b>					
Suppliers	868	859	851	936	954
Grants	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>868</b>	<b>859</b>	<b>851</b>	<b>936</b>	<b>954</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>5,836</b>	<b>6,001</b>	<b>6,173</b>	<b>6,444</b>	<b>6,738</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	(11,130)	(11,130)	(11,130)	(11,130)	(11,130)
Reserves	10,796	10,796	10,796	10,796	10,796
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	15,838	15,838	15,838	15,838	15,838
<b>Total equity</b>	<b>15,504</b>	<b>15,504</b>	<b>15,504</b>	<b>15,504</b>	<b>15,504</b>
<b>Current assets</b>	<b>15,047</b>	<b>15,228</b>	<b>15,400</b>	<b>15,671</b>	<b>15,965</b>
<b>Non-current assets</b>	<b>6,293</b>	<b>6,277</b>	<b>6,277</b>	<b>6,277</b>	<b>6,277</b>
<b>Current liabilities</b>	<b>2,110</b>	<b>2,145</b>	<b>2,182</b>	<b>2,313</b>	<b>2,400</b>
<b>Non-current liabilities</b>	<b>3,726</b>	<b>3,857</b>	<b>3,992</b>	<b>4,131</b>	<b>4,338</b>

\*Note: '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**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	291	291	341	441	531
Appropriations	19,618	20,064	20,202	20,683	20,855
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	700	700	700	700	700
<b>Total cash received</b>	<b>20,609</b>	<b>21,055</b>	<b>21,243</b>	<b>21,824</b>	<b>22,086</b>
<b>Cash used</b>					
Employees	13,484	13,807	13,995	14,334	14,522
Suppliers	4,781	4,861	4,861	4,976	5,028
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Other	700	700	663	700	700
<b>Total cash used</b>	<b>18,965</b>	<b>19,368</b>	<b>19,519</b>	<b>20,010</b>	<b>20,250</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,644</b>	<b>1,687</b>	<b>1,724</b>	<b>1,814</b>	<b>1,836</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	31	31	31	31
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,432	1,530	1,576	1,566	1,576
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>1,432</b>	<b>1,530</b>	<b>1,576</b>	<b>1,566</b>	<b>1,576</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,401)</b>	<b>(1,499)</b>	<b>(1,545)</b>	<b>(1,535)</b>	<b>(1,545)</b>

Table continued on next page

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	243	188	179	279	291
Cash at the beginning of the reporting period	4,406	4,649	4,837	5,016	5,295
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	4,649	4,837	5,016	5,295	5,586

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget 2006-07)**

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2006</b>					
Balance carried forward from previous period	15,838	10,796	-	(11,130)	15,504
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>15,838</b>	<b>10,796</b>	<b>-</b>	<b>(11,130)</b>	<b>15,504</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2007</b>	<b>15,838</b>	<b>10,796</b>	<b>-</b>	<b>(11,130)</b>	<b>15,504</b>

**Table 3.5: Departmental capital budget statement**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by departmental resources	2,233	1,530	1,545	1,765	1,620
<b>Total</b>	2,233	1,530	1,545	1,765	1,620

**Table 3.6: Departmental property, plants, equipment and intangibles - summary of movement (Budget year 2006-07)**

	Land	Investment	Buildings	Specialist	Other	Heritage	Computer	Other	Total
	\$'000	\$'000	\$'000	military	infrastructure	and cultural	software	intangibles	\$'000
				equipment	plant and	assets			\$'000
					equipment				
<b>As at 1 July 2006</b>									
Gross book value	-	-	-	-	9,198	-	1,453	-	10,651
Accumulated depreciation	-	-	-	-	(3,050)	-	(1,233)	-	(4,283)
<b>Opening net book value</b>	-	-	-	-	6,148	-	220	-	6,368
Additions:									
by purchase	-	-	-	-	1,450	-	80	-	1,530
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or	-	-	-	-	-	-	-	-	-
operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through									
equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	-	(1,465)	-	(80)	-	(1,545)
Impairments recognised in operating									
result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or	-	-	-	-	-	-	-	-	-
operations (including restructuring)	-	-	-	-	(76)	-	-	-	(76)
other disposals	-	-	-	-	-	-	-	-	-
<b>As at 30 June 2007</b>									
Gross book value	-	-	-	-	10,572	-	1,533	-	12,105
Accumulated depreciation	-	-	-	-	(4,515)	-	(1,313)	-	(5,828)
<b>Estimated closing net book value</b>	-	-	-	-	6,057	-	220	-	6,277

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Goods and services	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other sources of non-taxation revenues	14,334	14,007	14,463	14,934	15,542
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
<b>Total non-taxation</b>	14,334	14,007	14,463	14,934	15,542
<b>Total revenues administered on behalf of government</b>	14,334	14,007	14,463	14,934	15,542
<b>Gains</b>					
Net foreign exchange gains	-	-	-	-	-
Net gains from sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of government</b>	-	-	-	-	-
<b>Total income administered on behalf of government</b>	14,334	14,007	14,463	14,934	15,542
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	768	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	11,992	12,415	12,854	13,306	13,882
Employees	-	-	-	-	-
Suppliers	1,574	1,592	1,609	1,628	1,660
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	-	-	-	-	-
Finance costs	-	-	-	-	-
Other	-	-	-	-	-
<b>Losses</b>					
Net foreign exchange losses	-	-	-	-	-
Net loss from sale of assets	-	-	-	-	-
Other losses	-	-	-	-	-
<b>Total expenses administered on behalf of government</b>	14,334	14,007	14,463	14,934	15,542

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash	-	-	-	-	-
Receivables	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	-	-	-	-	-
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of government</b>	-	-	-	-	-
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Australian Government securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	-	-	-	-	-
Taxation refunds provided	-	-	-	-	-
Australian currency on issue	-	-	-	-	-
Other provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
Suppliers	-	-	-	-	-
Grants and subsidies	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Personal benefits payable	-	-	-	-	-
Taxation refunds due	-	-	-	-	-
Other payables	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities administered on behalf of government</b>	-	-	-	-	-

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
Sales of goods	-	-	-	-	-
Rendering of services	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Cash from Official Public Account	14,334	14,007	14,463	14,934	15,542
Other	-	-	-	-	-
<b>Total cash received</b>	<b>14,334</b>	<b>14,007</b>	<b>14,463</b>	<b>14,934</b>	<b>15,542</b>
<b>Cash used</b>					
Financing costs	-	-	-	-	-
Employees	11,992	12,415	12,854	13,306	13,882
Grant payments	768	-	-	-	-
Interest paid	-	-	-	-	-
Subsidies paid	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	1,574	1,592	1,609	1,628	1,660
Other	-	-	-	-	-
<b>Total cash used</b>	<b>14,334</b>	<b>14,007</b>	<b>14,463</b>	<b>14,934</b>	<b>15,542</b>
<b>Net cash from or (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment and intangibles	-	-	-	-	-
Proceeds from sales of equity instruments	-	-	-	-	-
Proceeds from sales of investments	-	-	-	-	-
Repayments of advances	-	-	-	-	-
Transfers from other entities	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	-	-	-	-	-
Purchase of equity instruments	-	-	-	-	-
Advances and loans made	-	-	-	-	-
Transfers to other entities	-	-	-	-	-
Investments (s. 39 FMA Act)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from borrowing	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Net repayment of borrowings	-	-	-	-	-
Dividends paid	-	-	-	-	-
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- appropriations	-	-	-	-	-
- special accounts	-	-	-	-	-
Transfers from other entities (Finance - Whole of Government)	-	-	-	-	-
Cash to Official Public Account for:					
- appropriations	-	-	-	-	-
- special accounts	-	-	-	-	-
Transfers to other entities (Finance - Whole of Government)	-	-	-	-	-
Effect of exchange rate movements on cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

**Table 3.10: Schedule of administered capital budget**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Administered capital	-	-	-	-	-
Special appropriations	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by departmental resources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Table 3.11: Schedule of administered property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)**

	Land	Investment	Buildings	Specialist	Other	Heritage	Computer	Other	Total
	\$'000	\$'000	\$'000	military	infrastructure	and cultural	software	intangibles	
		property		equipment	plant and	assets			\$'000
					equipment				\$'000
									\$'000
<b>As at 1 July 2006</b>									
Gross book value	-	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-	-
<b>Opening net book value</b>	-	-	-	-	-	-	-	-	-
Additions:									
by purchase	-	-	-	-	-	-	-	-	-
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or	-	-	-	-	-	-	-	-	-
operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through									
equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	-	-	-	-	-	-
Impairments recognised in operating									
result	-	-	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or									
operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	-	-	-	-	-
<b>As at 30 June 2007</b>									
Gross book value	-	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-	-
<b>Estimated closing net book value</b>	-	-	-	-	-	-	-	-	-