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## Section 3: Budgeted financial statements

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

An analysis of the primary sources of movements from the financial statements published in the 2006-07 PBS is provided below.

### **BUDGETED FINANCIAL STATEMENTS**

#### **Departmental financial statements**

##### **Budgeted departmental income statement**

This statement provides a picture of the expected financial results for DIAC by identifying the full accrual expenses and revenues, which highlights whether the Department is operating at a sustainable level.

##### *Income*

In 2006-07 total revenue (price of outputs) is expected to change from \$1202.6 million to \$1238.8 million, an increase of \$36.2 million from the 2006-07 PBS estimates. This comprises of \$22.0 million of the additional funding received for new measures, \$13.7 million of additional appropriation to increase DIAC's base funding to cover the additional costs of implementing significant changes DIAC has undergone in responses to the Palmer and Comrie reviews, and an increase of \$0.5 million in revenue from independent sources.

Further detail on the above factors is provided in Section 1 on pages 18, 19 and 21 respectively.

##### *Expenses*

In 2006-07 total expenses are estimated to change from \$1216.8 million to \$1253.0 million, an increase of \$36.2 million from 2006-07 PBS estimates. This comprises of \$22.0 million of additional expenses related to new measures, \$13.7 million of additional cost of implementing changes in response to the Palmer and Comrie reviews and \$0.5 million from other variations.

##### **Budgeted departmental balance sheet**

This statement shows the financial position of DIAC. It helps decision-makers to track the management of assets and liabilities.

Departmental asset and liability balances have primarily changed to reflect the impact of the 2005-06 audited results. In addition, the timing for transfer of the Christmas Island Immigration Reception and Processing Centre from the Department of Finance and Administration to DIAC has been changed from 2006-07 to 2007-08. This coupled

with revised estimates for the acquisition by finance lease and accumulated depreciation expenses has resulted in a decrease in the non-financial asset estimates.

### **Budgeted departmental statement of cash flows**

Budgeted cash flow, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

The cash flow statement has been updated, where necessary, to reflect the above changes made to the income statement and balance sheet.

### **Departmental statement of changes in equity — summary of movement**

The statement of changes in equity represents the movement of parent entity (the Commonwealth) interest.

The statement has been prepared to reflect the revised accumulated results and the movement of contributed equity from the Commonwealth.

The equity injection has increased by \$16.0 million since 2006-07 budget, which includes \$4.0 million capital injection due to a new measure and \$12.0 million cash injection to reimburse DIAC's cash holding depleted by the 2005-06 financial loss.

### **Departmental capital budget statement**

The capital budget statement shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

The departmental capital budget statement has not been changed since the 2006-07 Budget.

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

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

This table has been updated to reflect the latest estimates for the acquisition by finance lease and depreciation expenses.

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## **Schedule of administered activity**

### **Schedule of budgeted income and expenses administered on behalf of government**

This schedule identifies the main income and expenses administered on behalf of the Government.

#### *Income*

In 2006-07 the department will administer the collection of revenue on behalf of the Government of \$606.2 million, which is an increase of \$5.6 million since the 2006-07 Budget. The increase includes \$1.2 million for a new measure and \$4.4 million due to the operating activity variations.

Further detail on revenue variations is provided in Section 1, Supplementary Table 2.

#### *Expenses*

Total administered expenses are estimated to change from \$262.9 million to \$274.4 million, an increase of \$11.5 million since the 2006-07 Budget. The increase comprises \$1.0 million for new measures and \$10.5 million related to the variations for the write-off of the detention and removal debts.

Further detail on expenses variations is provided in Section 1, Page 19 and Page 29.

### **Schedule of budgeted assets and liabilities administered on behalf of government**

This schedule shows the assets and liabilities administered on behalf of the Government.

Administered assets and liability balances have been adjusted since the 2006-07 Budget for the impact of the 2005-06 audited financial position.

### **Schedule of budgeted administered cash flows**

This schedule shows cash flows administered on behalf of the Government and has been adjusted to reflect the cash impact of the changes reported in the statement of budgeted income and expenses.

#### **Note:**

The 2005-06 actual in the financial statements contains the balances related to the department's former Outcome 3, Innovative whole-of-government policy on Indigenous affairs, which has been transferred to the Family, Community Services and Indigenous Affairs Portfolio with effect of the AAO dated 27 January 2006.

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

	Actual 2005-06 \$'000	Revised budget 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	1,031,192	1,184,563	1,171,802	1,178,299	1,198,930
Goods and services	46,436	34,398	34,071	35,469	34,819
Other	14,457	18,438	18,875	18,801	19,547
<b>Total revenue</b>	<b>1,092,085</b>	<b>1,237,399</b>	<b>1,224,748</b>	<b>1,232,569</b>	<b>1,253,296</b>
<b>Gains</b>					
Net foreign exchange gains	32	140	30	30	30
Reversal of previous asset write-downs	3,830	150	150	150	150
Other	1,108	1,100	1,100	1,100	1,100
<b>Total gains</b>	<b>4,970</b>	<b>1,390</b>	<b>1,280</b>	<b>1,280</b>	<b>1,280</b>
<b>Total income</b>	<b>1,097,055</b>	<b>1,238,789</b>	<b>1,226,028</b>	<b>1,233,849</b>	<b>1,254,576</b>
<b>EXPENSE</b>					
Employees	457,924	484,001	484,599	487,370	488,074
Suppliers	612,176	690,360	637,508	625,998	642,293
Depreciation and amortisation	49,538	65,137	93,868	106,519	111,247
Finance costs	1,070	1,585	1,585	1,585	1,585
Write-down of assets and impairment of assets	15,780	11,835	13,335	12,335	11,335
Net losses from sale of assets	76	-	-	-	-
Net foreign exchange losses	30	42	42	42	42
<b>Total expenses</b>	<b>1,136,594</b>	<b>1,252,960</b>	<b>1,230,937</b>	<b>1,233,849</b>	<b>1,254,576</b>
<b>Operating result from continuing operations</b>	<b>(39,539)</b>	<b>(14,171)</b>	<b>(4,909)</b>	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>(39,539)</b>	<b>(14,171)</b>	<b>(4,909)</b>	-	-

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

	Actual 2005-06 \$'000	Revised budget 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	12,199	12,199	12,199	12,199	12,199
Receivables	114,859	128,256	172,411	235,921	300,929
Accrued revenues	1,587	1,588	1,588	1,588	1,588
<b>Total financial assets</b>	<b>128,645</b>	<b>142,043</b>	<b>186,198</b>	<b>249,708</b>	<b>314,716</b>
<b>Non-financial assets</b>					
Land and buildings	208,641	210,408	411,338	396,958	382,267
Infrastructure, plant and equipment	67,654	119,526	230,774	214,618	197,930
Intangibles	62,182	141,150	154,459	150,317	136,482
Other non-financial assets	16,451	16,451	16,451	16,451	16,451
<b>Total non-financial assets</b>	<b>354,928</b>	<b>487,535</b>	<b>813,022</b>	<b>778,344</b>	<b>733,130</b>
<b>Total assets</b>	<b>483,573</b>	<b>629,578</b>	<b>999,220</b>	<b>1,028,052</b>	<b>1,047,846</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	89,107	89,106	89,106	89,106	89,106
<b>Total payables</b>	<b>89,107</b>	<b>89,106</b>	<b>89,106</b>	<b>89,106</b>	<b>89,106</b>
<b>Interest bearing liabilities</b>					
Lease incentives	9,181	9,181	9,181	9,181	9,181
Leases	27,997	55,416	52,961	52,961	52,961
<b>Total interest bearing liabilities</b>	<b>37,178</b>	<b>64,597</b>	<b>62,142</b>	<b>62,142</b>	<b>62,142</b>
<b>Provisions</b>					
Employees	119,716	120,280	123,026	123,026	123,026
Other provisions	12,636	12,637	12,637	12,637	12,637
<b>Total provisions</b>	<b>132,352</b>	<b>132,917</b>	<b>135,663</b>	<b>135,663</b>	<b>135,663</b>
<b>Total liabilities</b>	<b>258,637</b>	<b>286,620</b>	<b>286,911</b>	<b>286,911</b>	<b>286,911</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	175,533	307,726	681,986	710,818	730,612
Reserves	43,925	43,925	43,925	43,925	43,925
Retained surpluses or accumulated deficits	5,478	(8,693)	(13,602)	(13,602)	(13,602)
<b>Total parent entity interest</b>	<b>224,936</b>	<b>342,958</b>	<b>712,309</b>	<b>741,141</b>	<b>760,935</b>
<b>Total equity</b>	<b>224,936</b>	<b>342,958</b>	<b>712,309</b>	<b>741,141</b>	<b>760,935</b>
<b>Current assets</b>	<b>145,096</b>	<b>158,494</b>	<b>202,649</b>	<b>266,159</b>	<b>331,167</b>
<b>Non-current assets</b>	<b>338,477</b>	<b>471,084</b>	<b>796,571</b>	<b>761,893</b>	<b>716,679</b>
<b>Current liabilities</b>	<b>203,513</b>	<b>218,844</b>	<b>219,766</b>	<b>219,766</b>	<b>219,766</b>
<b>Non-current liabilities</b>	<b>55,124</b>	<b>67,776</b>	<b>67,145</b>	<b>67,145</b>	<b>67,145</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)**

	Actual 2005-06 \$'000	Revised budget 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	38,938	23,653	23,395	24,863	29,419
Appropriations	1,179,422	1,262,561	1,219,043	1,206,185	1,225,318
GST received	61,868	67,257	63,366	62,336	64,676
Other cash received	11,503	20,523	20,281	19,637	14,677
<b>Total cash received</b>	<b>1,291,731</b>	<b>1,373,994</b>	<b>1,326,085</b>	<b>1,313,021</b>	<b>1,334,090</b>
<b>Cash used</b>					
Employees	444,827	484,389	482,828	488,361	492,674
Suppliers	603,413	687,174	635,173	619,692	630,878
Transfer to the Official Public Account	113,113	91,396	91,396	91,396	91,396
GST paid	60,722	67,257	63,366	62,336	64,676
Other cash used	799	-	-	-	-
<b>Total cash used</b>	<b>1,222,874</b>	<b>1,330,216</b>	<b>1,272,763</b>	<b>1,261,785</b>	<b>1,279,624</b>
<b>Net cash from or (used by) operating activities</b>	<b>68,857</b>	<b>43,778</b>	<b>53,322</b>	<b>51,236</b>	<b>54,466</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	88	-	-	-	-
<b>Total cash received</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant equipment and intangibles	78,901	167,744	91,638	71,841	66,033
<b>Total cash used</b>	<b>78,901</b>	<b>167,744</b>	<b>91,638</b>	<b>71,841</b>	<b>66,033</b>
<b>Net cash from or (used by) investing activities</b>	<b>(78,813)</b>	<b>(167,744)</b>	<b>(91,638)</b>	<b>(71,841)</b>	<b>(66,033)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	28,966	132,193	46,543	28,832	19,794
Transfer from related entities	2,697	-	-	-	-
<b>Total cash received</b>	<b>31,663</b>	<b>132,193</b>	<b>46,543</b>	<b>28,832</b>	<b>19,794</b>
<b>Cash used</b>					
Cash transferred to the OPA	20,828	-	-	-	-
Repayment of debt (including finance lease principal)	4,986	8,227	8,227	8,227	8,227
<b>Total cash used</b>	<b>25,814</b>	<b>8,227</b>	<b>8,227</b>	<b>8,227</b>	<b>8,227</b>
<b>Net cash from/(used by) financing activities</b>	<b>5,849</b>	<b>123,966</b>	<b>38,316</b>	<b>20,605</b>	<b>11,567</b>
<b>Net increase or (decrease) in cash held</b>	<b>(4,107)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	16,306	12,199	12,199	12,199	12,199
<b>Cash at the end of the reporting period</b>	<b>12,199</b>	<b>12,199</b>	<b>12,199</b>	<b>12,199</b>	<b>12,199</b>

**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	<b>Total equity \$'000</b>
<b>Opening balance as at 1 July 2006</b>					
Balance carried forward from previous period	5,478	43,925	-	175,533	224,936
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>5,478</b>	<b>43,925</b>	<b>-</b>	<b>175,533</b>	<b>224,936</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 recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	(14,171)	-	-	-	(14,171)
<b>Total income and expenses</b>	<b>(14,171)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,171)</b>
<b>Sub-total income and expense attributable to Australian Government</b>					
<b>attributable to minority interest</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)	-	-	-	132,193	132,193
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,193</b>	<b>132,193</b>
Transfers between equity components	-	-	-	-	-
<b>Closing balance less minority interests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>(8,693)</b>	<b>43,925</b>	<b>-</b>	<b>307,726</b>	<b>342,958</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2005-06 \$'000	Revised budget 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	35,983	132,193	46,543	28,832	19,794
Total loan	-	-	-	-	-
<b>Total capital appropriations</b>	<b>35,983</b>	<b>132,193</b>	<b>46,543</b>	<b>28,832</b>	<b>19,794</b>
<b>Represented by:</b>					
Purchase of non-financial assets	35,983	120,153	46,543	28,832	19,794
Other	-	12,040	-	-	-
<b>Total represented by</b>	<b>35,983</b>	<b>132,193</b>	<b>46,543</b>	<b>28,832</b>	<b>19,794</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	35,983	120,153	46,543	28,832	19,794
Funded internally by					
Departmental resources	41,524	47,591	45,095	43,009	46,239
<b>Total</b>	<b>77,507</b>	<b>167,744</b>	<b>91,638</b>	<b>71,841</b>	<b>66,033</b>

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

	Land	Buildings	Other infrastructure plant and equipment	Computer software	<b>Total</b>
	\$'000	\$'000	\$'000	\$'000	<b>\$'000</b>
<b>As at 1 July 2006</b>					
Gross book value	42,546	222,267	104,859	111,740	481,412
Accumulated depreciation	-	(56,172)	(37,205)	(49,558)	(142,935)
<b>Opening net book value</b>	<b>42,546</b>	<b>166,095</b>	<b>67,654</b>	<b>62,182</b>	<b>338,477</b>
Additions:					
by purchase	511	25,090	40,710	101,433	167,744
by finance lease	-	-	30,000	-	30,000
Depreciation/amortisation expense	-	(23,834)	(18,838)	(22,465)	(65,137)
<b>As at 30 June 2007</b>	<b>43,057</b>	<b>167,351</b>	<b>119,526</b>	<b>141,150</b>	<b>471,084</b>
Gross book value	43,057	247,357	175,569	213,173	679,156
Accumulated depreciation	-	(80,006)	(56,043)	(72,023)	(208,072)
<b>Estimated closing net book value</b>	<b>43,057</b>	<b>167,351</b>	<b>119,526</b>	<b>141,150</b>	<b>471,084</b>

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

	Actual 2005-06 \$'000	Revised budget 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>Non-taxation</b>					
Goods and services	502,920	561,520	552,021	584,657	596,297
Interest	55,391	-	-	-	-
Other sources of non-taxation revenues	43,030	44,729	44,377	44,627	44,627
<b>Total non-taxation</b>	<b>601,341</b>	<b>606,249</b>	<b>596,398</b>	<b>629,284</b>	<b>640,924</b>
<b>Total revenues administered on behalf of Government</b>	<b>601,341</b>	<b>606,249</b>	<b>596,398</b>	<b>629,284</b>	<b>640,924</b>
<b>Gains</b>					
Net gains from sale of assets	1,720	-	-	-	-
Net gain on revaluation	20,062	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>21,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>623,123</b>	<b>606,249</b>	<b>596,398</b>	<b>629,284</b>	<b>640,924</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	105,786	36,786	38,050	38,981	39,897
Subsidies	7,244	7,293	7,510	7,583	7,659
Personal benefits	3,882	4,834	4,375	3,907	3,946
Employees	409	-	-	-	-
Suppliers	181,099	190,688	191,850	193,947	189,516
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	32,564	34,758	32,402	32,402	32,402
Other	6,737	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>337,721</b>	<b>274,359</b>	<b>274,187</b>	<b>276,820</b>	<b>273,420</b>

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

	Actual 2005-06 \$'000	Revised budget 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 and cash equivalents	6,302	6,301	6,301	6,601	6,601
Receivables	9,166	9,167	9,167	8,867	8,867
Accrued revenues	12,902	12,901	12,901	12,901	12,901
<b>Total financial assets</b>	<b>28,370</b>	<b>28,369</b>	<b>28,369</b>	<b>28,369</b>	<b>28,369</b>
<b>Non-financial assets</b>					
Prepayment	651	651	651	651	651
<b>Total non-financial assets</b>	<b>651</b>	<b>651</b>	<b>651</b>	<b>651</b>	<b>651</b>
<b>Total assets administered on behalf of Government</b>	<b>29,021</b>	<b>29,020</b>	<b>29,020</b>	<b>29,020</b>	<b>29,020</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	26,945	26,945	26,945	26,945	26,945
GST accrued payable	4,183	4,183	4,183	4,183	4,183
Unearned income	7,833	7,833	7,833	7,833	7,833
<b>Total payables</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>
<b>Total liabilities administered on behalf of Government</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>	<b>38,961</b>

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

	Actual 2005-06 \$'000	Revised budget 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>					
Sales of goods	513,314	567,658	559,322	592,258	600,613
GST received	19,668	23,451	23,406	23,406	23,406
Interest	2,566	-	-	-	-
Other	9,640	3,832	4,674	4,924	7,909
<b>Total cash received</b>	<b>545,188</b>	<b>594,941</b>	<b>587,402</b>	<b>620,588</b>	<b>631,928</b>
<b>Cash used</b>					
Employees	100	-	-	-	-
Grant payments	112,639	32,040	38,049	38,981	39,897
Subsidies paid	7,244	7,293	7,512	7,583	7,659
Personal benefits	5,414	4,827	4,367	3,907	3,946
Suppliers	196,498	218,892	215,263	217,353	212,922
<b>Total cash used</b>	<b>321,895</b>	<b>263,052</b>	<b>265,191</b>	<b>267,824</b>	<b>264,424</b>
<b>Net cash from operating activities</b>	<b>223,293</b>	<b>331,889</b>	<b>322,211</b>	<b>352,764</b>	<b>367,504</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of investments	1,272,700	-	-	-	-
Interest on investments	23,261	-	-	-	-
<b>Total cash received</b>	<b>1,295,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of investments	1,303,084	-	-	-	-
<b>Total cash used</b>	<b>1,303,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>(7,123)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Restructuring	44,568	-	-	-	-
<b>Total cash used</b>	<b>44,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>(44,568)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>171,602</b>	<b>331,889</b>	<b>322,211</b>	<b>352,764</b>	<b>367,504</b>
Cash at beginning of reporting period	51,885	6,302	6,301	6,301	6,601
Cash from Official Public Account for:					
- appropriations	320,607	239,601	241,785	244,418	241,018
- special accounts	-	-	-	-	-
Cash to Official Public Account for:					
- appropriations	(537,792)	(571,491)	(563,996)	(596,882)	(608,522)
- special accounts	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>6,302</b>	<b>6,301</b>	<b>6,301</b>	<b>6,601</b>	<b>6,601</b>

