PORTFOLIO BUDGET STATEMENTS 2013-14

DEPARTMENT OF THE SENATE

BUDGET INITIATIVES AND EXPLANATIONS OF
APPROPRIATIONS SPECIFIED BY OUTCOME

BUDGET RELATED PAPER NO. 1.19B

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CONTACT Officer
Chief Finance Officer
Department of the Senate
PO Box 6100
Parliament House
PARKES ACT 2600
AUSTRALIA

Email: FMS.SEN@aph.gov.au

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Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
$m	$ million
$b	$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

For enquiries regarding this publication please contact the Chief Finance Officer on (02) 6277 3894.

A copy of this document can be located on:

- the Australian Government Budget website at http://www.budget.gov.au; and
- the Australian Parliament House website at: http://www.aph.gov.au.

USER GUIDE
TO THE
PORTFOLIO BUDGET
STATEMENTS

User Guide

Purpose of the Portfolio Budget Statements

The 2013-14 Portfolio Budget Statements (PBS) provide information to the Senate about the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2013-14. The PBS are Budget Related Papers and are declared by the appropriation bills to be 'relevant documents' to the interpretation of the bills according to section 15AB of the *Acts Interpretation Act 1901*.

STRUCTURE OF THE PORTFOLIO BUDGET STATEMENTS

The PBS has been revised for the 2013-14 Budget. The PBS is presented in three sections, aligned in several ways to the Budget Papers as outlined below.

Departmental overview	
A brief overview of the department.	
Resources and Planned Performance	
Section 1: Resources	• This section includes three components: – 1.1 Appropriations and other resources; – 1.2 Resource Statement; and – 1.3 Budget Measures. • The intention of section one is to provide readers with an overview of the functions and responsibilities of the department, its contribution towards its outcome for the budget year and the resources available. • The resource statement details the source and nature of all the resources available in a table. • The budget measures detail new appropriation amounts for the department.
Section 2: Outcome and Planned Performance	• The outcome resource statement provides lower level resourcing information for general users at the results level, grouped by office (equivalent to a sub-program).
Section 3: Explanatory tables and budgeted financial statements	• The section includes the department's budgeted financial statements in accrual format, covering the budget year, the previous year and three out-years.
Glossary	Explains key terms.

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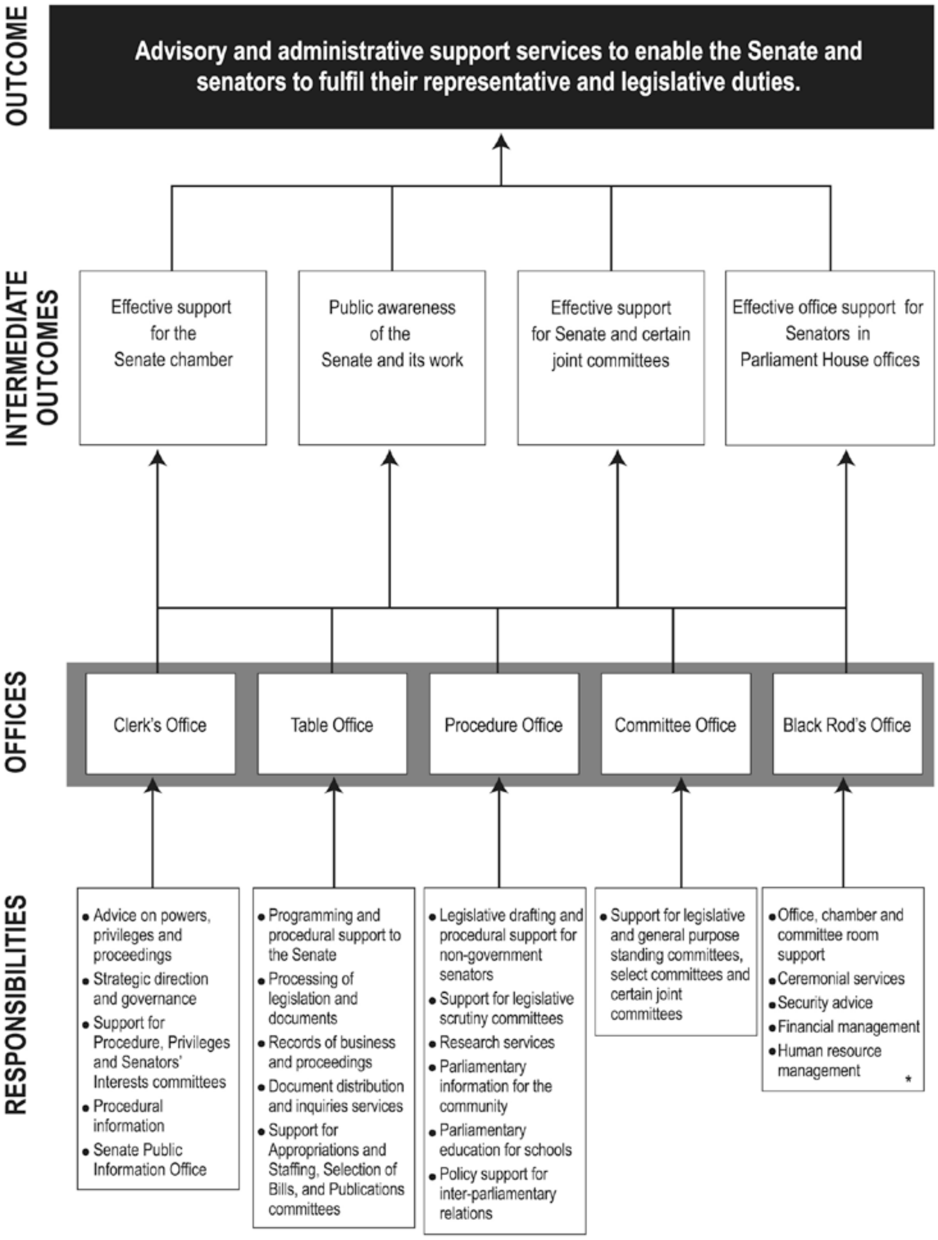
DEPARTMENTAL OVERVIEW

Figure 1



* The department draws on special appropriations for, and administers the payment of, senators' salaries and allowances, superannuation, postage and freight expenses.

DEPARTMENTAL OVERVIEW

The department is one of the four parliamentary departments supporting the Australian Parliament.

The department provides advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties. In doing so, the department supports the operations of the Senate and its committees, and promotes public awareness of their role and work.

These responsibilities are reflected in the intermediate outcomes shown in the diagram on the opposite page.

Organisational structure

The department is responsible to the Senate through the President of the Senate. The administrative head of the department is the Clerk of the Senate. The department is organised into five offices:

- Clerk's Office – provides procedural and constitutional advice in relation to the proceedings of the Senate and its committees; strategic direction for the department; central co-ordination of the department's information resources; secretariat support for the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests; and maintains the Register of Senators' Interests.
- Table Office – provides programming and procedural support to the Senate; processes legislation and documents, and archives records of the Senate; produces agenda and records of Senate business and proceedings; provides document distribution and inquiries services; and provides secretariat support to several domestic committees.
- Procedure Office—provides advisory and drafting services to non-government senators, secretariat support for the three legislative scrutiny committees and policy and other support for inter-parliamentary relations; conducts parliamentary research; and promotes community awareness and knowledge of the Senate and the parliament through the Parliamentary Education Office and a seminar program.
- Committee Office – provides secretariat support for most Senate committees and certain joint committees and facilitates the public's awareness of and involvement in the work of committees.
- Black Rod's Office – provides to senators and departmental staff office, chamber and committee room support; ceremonial services; security advice; corporate services; and administration of certain entitlements.

RESOURCES MADE AVAILABLE IN THE BUDGET YEAR

Table A: Resources made available in the Budget year

	Appropriation		Receipts	Total
	Parliamentary Appropriation Bill No. 1 $m	Special $m	$m	$m
Department of the Senate				
Departmental appropriations	21,905	-	600	22,505
Total:				**22,505**

APPROPRIATIONS AND VARIATIONS

The departmental appropriation ($21.9m) for 2013-14 increased from 2012-13 ($21.1m). Ongoing funding was provided for Legislative Drafting ($0.2m) and Enhanced Publishing Online ($0.1m) and additional ongoing funding of ($0.3m) for the Parliamentary Joint Committee on Human Rights. Funding for the Parliamentary Joint Select Committee on Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples ($0.6m) was provided for 2013-14 and 2014-15. Funding received in 2012-13 for the Joint Select Committee on Gambling Reform ($0.4m) ceased.

Figure 2: Departmental appropriation by Office ($'000)

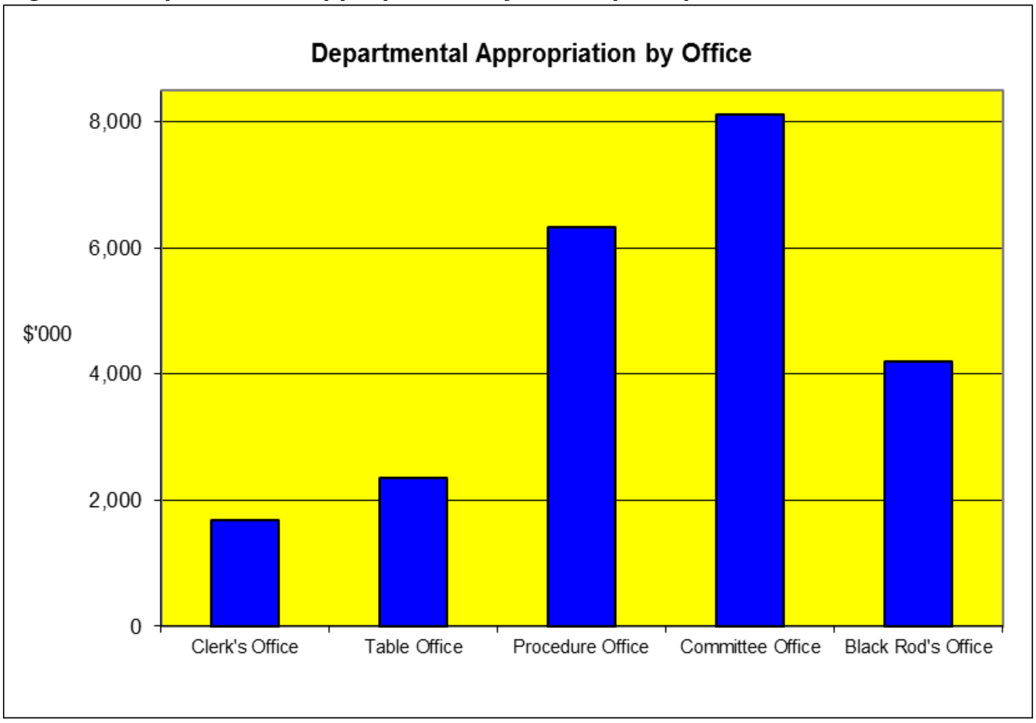
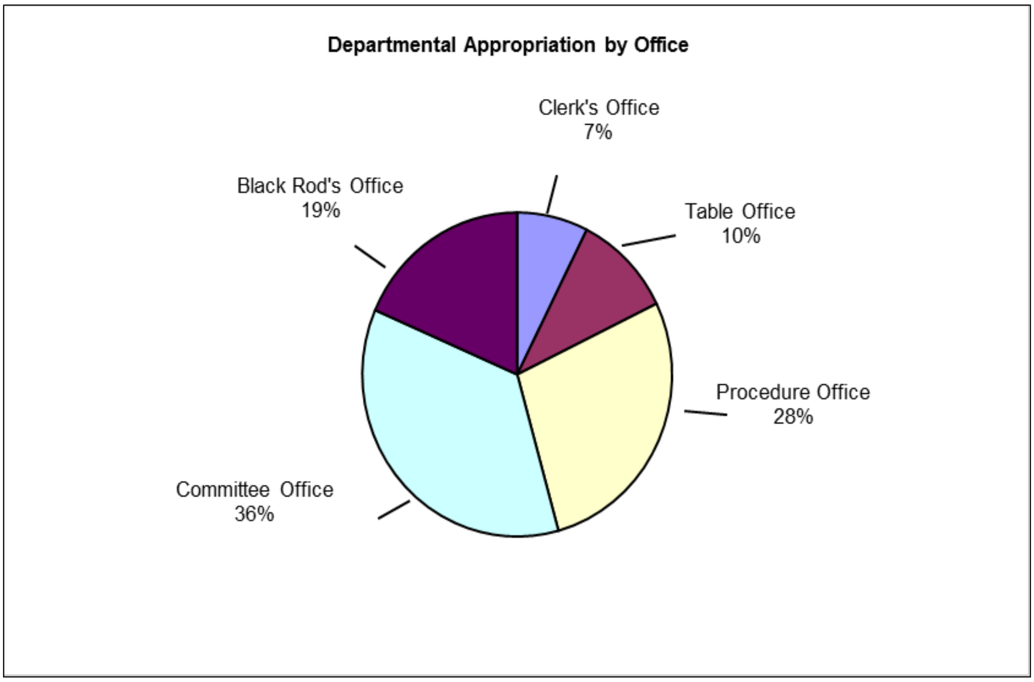


Figure 3: Departmental appropriation by Office (% of total)



BUDGET STATEMENTS

DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

DEPARTMENT OF THE SENATE

Section 1: Resources for 2013-14

1.1 APPROPRIATIONS AND OTHER RESOURCES

Table 1.1 on the following page shows the total resources from all origins. The table summarises how resources will be applied by outcome and, in relation to administered resources, reference to the relevant authorised department.

The total appropriation for the department in the 2013-14 Budget is $21.9m (compared with $21.1m appropriated in 2012-13). The current budget includes ongoing funding for Legislative Drafting ($0.2m) and Enhanced Publishing Online ($0.1m). It also includes additional ongoing support of ($0.3m) for the Parliamentary Joint Committee on Human Rights. The current budget also provides support ($0.6m) for the Parliamentary Joint Select Committee on Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples for two years, due to cease in 2014-15. The funding for the Joint Select Committee on Gambling Reform ($0.4m) ceased at the end of 2012-13.

The department will continue to have third party access to special appropriations to drawdown the funds for the payment of senators' salaries and allowances; superannuation; and postage and freight expenses. The resourcing of these special appropriations is detailed in the statements prepared by the relevant authorised departments.

- The department's total resources are $34.7m, of which 63.1% ($21.9m) is contributed by total budget year appropriations. The estimate of prior year appropriations available at the commencement of the 2013-14 budget year ($12.2m) represent 35.2 % of total resources. Revenue from sales of goods and services ($0.6 m) represent 1.7% of total resources.

1.2 RESOURCE STATEMENT

Table 1.1 summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: Resource statement — Budget estimates for 2013-14 as at Budget May 2013

		Estimate of prior yr amounts available in 2013-14 $'000	+	Proposed at Budget 2013-14 $'000	=	Total Estimate 2013-14 $'000	Actual Available appropriation 2012-13 $'000
Ordinary Annual Services [1]							
Departmental appropriation							
Prior year appropriation		12,188	[3]	-		12,188	12,078
Departmental appropriation		-		21,905	[4]	21,905	21,141
s31 Relevant agency receipts		-		600	[2]	600	600
Total		**12,188**		**22,505**		**34,693**	**33,819**
Total ordinary annual services	**A**	**12,188**		**22,505**		**34,693**	**33,819**
Other services							
Total other services	**B**	-		-		-	-
Total Available Annual Appropriations		**12,188**		**22,505**		**34,693**	**33,819**
Special Appropriations							
Total Special Appropriations	**C**	-		-		-	-
Total Appropriations excluding Special Accounts		**-**		**-**		**-**	**-**
Special Accounts							
Total Special Account	**D**	-		-		-	-
Total resourcing							
A+B+C+D		12,188		22,505		34,693	33,819
Less appropriations drawn from annual or special appropriations above and credited to special accounts		-		-		-	-
Total net resourcing		**12,188**		**22,505**		**34,693**	**33,819**

[1] Appropriation (Parliamentary Departments) Bill (No. 1) 2013-14
[2] s31 Relevant Agency receipts - estimate
[3] Estimated adjusted balance carried from previous year for Annual Appropriations
[4] Includes an amount of $0.658m in 2013-14 ($0.657m in 2012-13) for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'

Reader note: All figures are GST exclusive.

Third Party Drawdowns on behalf of other departments

	2013-14 $'000	2012-13 $'000
Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)		
Department of Finance and Deregulation		
Parliamentary Entitlements Act 1990 (s. 11)	736	736
Parliamentary Superannuation Act 2004 (s. 8)	1,670	1,606
Commonwealth of Australia Constitution Act 1901 (s.66)	1,111	1,111
Australian Public Service Commission		
Remuneration Tribunal Act 1973 (s. 7)	19,128	18,828
	22,645	22,281

1.3 BUDGET MEASURES

Budget measures relating to the Department of the Senate are detailed in Budget paper No. 2 and are summarised below in Table 1.2

Table 1.2: Agency 2013-14 Budget measures

	Program	2012-13 $'000	2013-14 $'000	2014-15 $'000	2015-16 $'000	2016-17 $'000
Expense measures						
Parliamentary Joint Committee on Human Rights Additional Funding	Parl-DOS:01					
Departmental expenses		-	261	263	266	269
Legislative Drafting	Parl-DOS:01					
Departmental expenses		-	161	162	164	166
Enhanced Online Publishing	Parl-DOS:01					
Departmental expenses		-	139	141	142	144
Parliamentary Joint Select Committee on the Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples	Parl-DOS:01					
Departmental expenses		-	638	643	-	-
Total		**-**	**1,199**	**1,209**	**572**	**579**
Total expense measures						
Departmental		-	1,199	1,209	572	579
Total		**-**	**1,199**	**1,209**	**572**	**579**

Prepared on a Government Finance Statistics (fiscal) basis

The Commonwealth has provided additional ongoing funding for the Parliamentary Joint Committee on Human Rights, established on 13 March 2012 under the *Human Rights (Parliamentary Scrutiny) Act 2011*. Ongoing funding is also provided for Legislative Drafting and other Legislative Advisory Support Services to continue the implementation of undertakings for parliamentary reform given by the Prime Minister, and funding is also provided for Enhanced Online Publishing to enable the department to address recommendations made by the Government 2.0 Taskforce.

The Commonwealth also provided non-ongoing funding for the Government initiated Parliamentary Joint Select Committee on Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples. The committee was established on 28 November 2012.

Section 2: Outcome and planned performance

2.1 OUTCOME AND PERFORMANCE INFORMATION

The relationship between activities of the department and the planned outcome is described both financially and non-financially. Financial details for the planned outcome appear in Table 2.1 (Budgeted Expenses for Outcome 1) while non-financial information appears in Table 2.2 (Performance Information for Outcome 1).

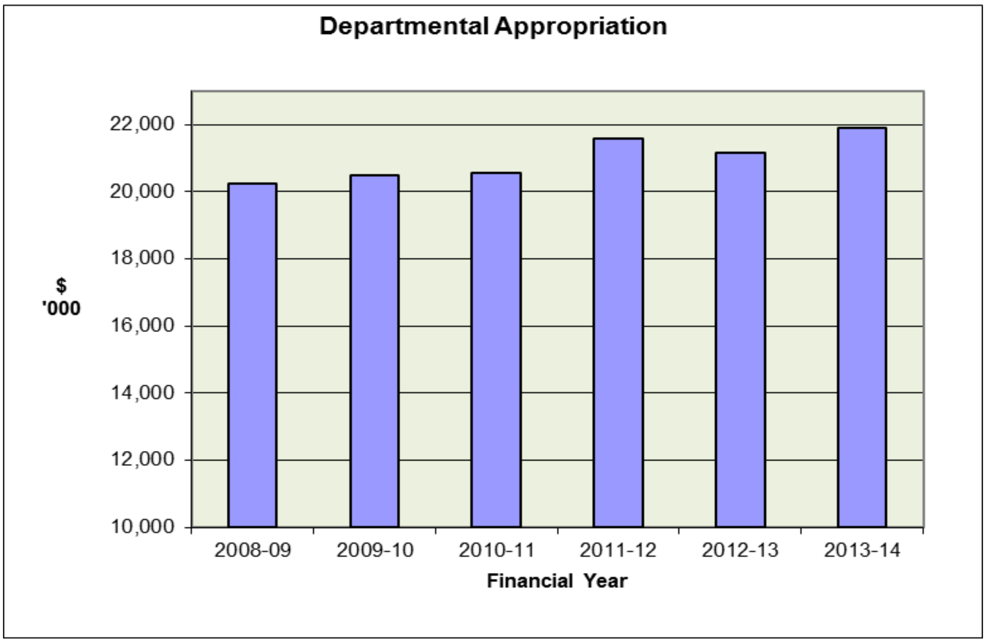
Attribution of corporate overheads

The cost of corporate overheads is allocated across the offices in the departmental program, based on average staffing levels.

Trends in resourcing

Figure 4 shows the departmental appropriation at $21.9m in 2013-14 (compared with $21.1m in 2012-13), and historical levels of departmental funding. The increase for 2013-14 is the result of movements in new and relinquished measures. The net increase of $0.8m is met by the new budget measures for 2013-14 totalling $1.2m, which are offset by ceased funding of $0.4m for the Joint Select Committee on Gambling Reform. Half ($0.6m) of the new funding is non-ongoing and is for the Parliamentary Joint Select Committee on Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples. This non-ongoing funding will cease at the end of 2014-15.

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



Outcome 1: Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties

2.2 OUTCOME 1 - STRATEGY

The department provides advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties. 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.

The department also runs education and awareness activities and produces information resources to promote a better understanding of parliamentary processes.

The work of the department is determined 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 provides services in four areas:

- **Senate support** – advice and secretariat support for the functioning of the Senate.
- **Committee support** – advice and secretariat support for the operation of Senate committees and some joint committees.
- **Senators' services** – office services and other support services to senators and Senate officeholders in Parliament House.
- **Public education and awareness** – promotion of public knowledge and awareness of the role and work of the Senate and its committees.

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

2.3 OUTCOME 1 - EXPENSE STATEMENT

Table 2.1 shows how the 2013-14 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriations) and revenue from other sources.

The total annual budgeted expenses for the department in the 2013-14 Budget is $22.7m.

Table 2.1: Budgeted Expenses for Outcome 1

Outcome 1: Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties		2012-13 Estimated actual expenses $'000	2013-14 Estimated Expenses $'000
Program: Department of the Senate			
Departmental Expenses			
Clerk's Office			
Departmental appropriation		1,573	1,680
Subtotal		1,573	1,680
Table Office			
Departmental appropriation		2,404	2,356
Subtotal		2,404	2,356
Procedure Office			
Departmental appropriation		6,016	6,328
Subtotal		6,016	6,328
Committee Office			
Departmental appropriation		7,633	8,116
Subtotal		7,633	8,116
Black Rod's Office			
Departmental appropriation		4,280	4,191
Subtotal		4,280	4,191
Total expenses for Outcome 1	[1]	21,906	22,671

	2012-13	2013-14
Average staffing level (number)	152.6	155.0

[1] Departmental appropriation combines revenue from the Parliamentary Departments Appropriation Bill (No. 1) and revenue from independent sources (s31).

2.4 OUTCOME 1 - CONTRIBUTIONS

Performance indicators for the achievement of Outcome 1 are outlined in Table 2.2.

Table 2.2: Performance information for Outcome 1

Performance information across program
Performance is monitored on the basis of: **Quality** • 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. **Timeliness** • Advice or material given at the request of a senator in time to be used for the purpose for which it was required. • Key business documents for the Senate and its committees, including minutes, agendas, messages and schedules of amendments and reports, produced in accordance with predetermined requirements and the requirements of the Senate and its committees. **Quantity** • On the basis of recent experience, in 2013-14 the department would expect to support the Senate on approximately 37 sitting days and committees in accordance with their requirements.

Achievements against planned performance are reported in the Department of the Senate's Annual Reports.

Performance information for each office	
In addition to the performance indicators and assessments that apply to the whole of the department, the following indicators and assessments apply to individual offices.	
Clerk's Office	
Output	**Performance Information**
Provision of advice on, and support for, proceedings of the Senate and its committees.	Advice and support are sound and timely, and provided to the satisfaction of the President, other office-holders, Senate committees and senators so that they are able to fulfil their roles.
Provision of leadership and strategic direction for the department.	The capacity of the department and its employees to provide advice and support meets operational requirements. Governance structures advance achievement of the department's outcome. Co-ordination of information resources advances awareness of the role and work of the Senate.
Provision of secretariat and advisory support to the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests.	Advice, documentation, publications and draft reports are accurate, of a high standard and produced to meet the required timeframes.
Provision of procedural information and related services to senators and the Senate Department.	*Odgers' Australian Senate Practice* is updated each six months and a new printed edition is produced regularly. *The Procedural Information Bulletin* is produced two days after the end of sitting periods and other procedural resources are updated and augmented as required.

Table Office	
Output	**Performance Information**
Provision of programming and procedural support to the Senate.	*Order of Business* finalised and distributed prior to sittings and advice prepared proactively or as required to ensure senators can meet their duties.
Processing of legislation.	Accurate running sheets available as soon as practicable; proposed government amendments distributed in accordance with requirements; accurate schedules of amendments and prints of bills available in accordance with predetermined requirements.
Preparation and publication of the record of proceedings of the Senate; records of current and outstanding business, and statistical and other information on the work of the Senate.	*Notice Paper* for the current day and *Journals of the Senate* for the previous day available prior to sittings; accurate statistical and other documentation produced to meet the required time frames.
Processing of tabled documents and maintenance of Senate records, and provision of a document distribution and inquiries service.	The Senate record is accurately archived; and all inquiries answered and documents distributed on a timely basis.
Provision of secretariat support to the Appropriations and Staffing, Selection of Bills and Publications committees.	Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.

Procedure Office	
Output	**Performance Information**
Provision of advisory services and procedural support to non-government senators.	Procedural advice is accurate and timely, and support is provided to the satisfaction of senators.
Provision of drafting services to non-government senators.	Amendments and bills are drafted promptly, are legally sound, and are provided to senators in time for their use in the Senate chamber or elsewhere.
Provision of secretariat support to the Regulations and Ordinances Committee, the Scrutiny of Bills Committee and the Parliamentary Joint Committee on Human Rights.	Advice, documentation and publications are accurate, of a high standard and produced to meet the timeframes set by the Senate and the committees.
Provision of research services and delivery of parliamentary information to the community.	Parliamentary research is accurate, timely and comprehensive. Seminars, lectures and public information projects are provided to the satisfaction of target audiences, increasing their awareness of the work and role of the Parliament, in particular the Senate and its committees.
Provision of training to senators, staff, public servants and officials from other parliaments; and support for inter-parliamentary relations.	Training is provided to the satisfaction of target audiences, increasing their awareness of the work and role of the Parliament, in particular the Senate and its committees. Inter-parliamentary functions are supported to the satisfaction of stakeholders.
Provision of parliamentary education services to schools, teachers and students.	Education Centre teaching and other Parliamentary Education Office projects accurately reflect the Parliament and its work. PEO teaching programs held on time and in accordance with booking schedule. PEO projects delivered according to programmed schedule.

Committee Office	
Output	**Performance Information**
Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.	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 to committees. Advice, documentation, publications and reports are timely, accurate and of a high standard. Tabling deadlines met in all but extraordinary circumstances. Information about inquiries, evidence published by committees and reports are available to the public promptly online or in hard copy.

Black Rod's Office	
Output	**Performance Information**
Senators' Services	
Provision of office, chamber and committee room support; ceremonial services; security advice for senators and Senate office-holders in Parliament House.	Services are provided to the satisfaction of the President, other office-holders, Senate committees and senators so that they are able to fulfil their roles.
Provision of support services, in conjunction with the department of the House of Representatives to the Former Members of Parliament Association.	Services and materials are of a high standard, are provided promptly and are accurate.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the budget year 2012-13. It explains how budget plans are incorporated into the financial statements and provides further details of movements in special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Special Accounts

The department abolished its 'Other Trust Monies' Special Account in 2011-12.

3.1.2 Australian Government Indigenous Expenditure

The 2013-14 Australian Government Indigenous Statement is not applicable as the department has no indigenous specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

Table 3.2.1: Comprehensive Income Statement (showing net cost of services)

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level.

Table 3.2.2: Budgeted Departmental Balance Sheet

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

Table 3.2.3: Departmental Statement of Changes in Equity

This statement summarises the planned movement in equity in 2013-14.

Table 3.2.4: Budgeted Departmental Statement of Cash Flows

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

Table 3.2.5: Departmental Capital Budget Statement

This statement identifies the department's capital budget.

Table 3.2.1: Comprehensive Income Statement (showing net cost of services) (for the period ended 30 June)

	Estimated actual 2012-13 $'000	Budget estimate 2013-14 $'000	Forward estimate 2014-15 $'000	Forward estimate 2015-16 $'000	Forward estimate 2016-17 $'000
EXPENSES					
Employee benefits	17,226	18,116	18,214	17,887	18,432
Supplier expenses	3,858	3,731	3,731	3,600	3,600
Depreciation and amortisation	822	824	829	834	845
Other	-	-	-	-	-
Total expenses	21,906	22,671	22,774	22,321	22,877
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	600	600	600	600	600
Other	-	-	-	-	-
Total own-source revenue	600	600	600	600	600
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	600	600	600	600	600
Net cost of (contribution by) services	21,306	22,071	22,174	21,721	22,277
Revenue from Government	20,484	21,247	21,345	20,887	21,432
Surplus (Deficit)	(822)	(824)	(829)	(834)	(845)
Surplus (Deficit) attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(822)	(824)	(829)	(834)	(845)
Total comprehensive income attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)

Note: Reconciliation of comprehensive income attributable to the agency

	2012-13 $'000	2013-14 $'000	2014-15 $'000	2015-16 $'000	2016-17 $'000
Total Comprehensive Income (loss) Attributable to the Commonwealth	(822)	(824)	(829)	(834)	(845)
plus non-appropriated expenses depreciation and amortisation expenses	822	824	829	834	845
Total Comprehensive Income (loss) Attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2012-13 $'000	Budget estimate 2013-14 $'000	Forward estimate 2014-15 $'000	Forward estimate 2015-16 $'000	Forward estimate 2016-17 $'000
ASSETS					
Financial assets					
Cash and cash equivalents	251	251	251	251	251
Trade and other receivables	12,314	10,108	8,096	7,725	7,725
Other investments	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	12,565	10,359	8,347	7,976	7,976
Non-financial assets					
Property, plant and equipment	1,632	2,529	2,363	2,195	2,026
Intangibles	879	2,022	4,032	4,402	4,402
Inventories	36	36	36	36	36
Other	218	218	218	218	218
Total non-financial assets	2,765	4,805	6,649	6,851	6,682
Assets held for sale					
Total assets	15,330	15,164	14,996	14,827	14,658
LIABILITIES					
Payables					
Suppliers	244	244	244	244	244
Other	317	317	317	317	317
Total payables	561	561	561	561	561
Provisions					
Employee provisions	5,716	5,716	5,716	5,716	5,716
Other	-	-	-	-	-
Total provisions	5,716	5,716	5,716	5,716	5,716
Total liabilities	6,277	6,277	6,277	6,277	6,277
Net assets	9,053	8,887	8,719	8,550	8,381
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Capital	2,282	2,940	3,601	4,266	4,942
Reserves	11,038	11,038	11,038	11,038	11,038
Retained surplus (accumulated deficit)	(4,267)	(5,091)	(5,920)	(6,754)	(7,599)
Total parent entity interest	9,053	8,887	8,719	8,550	8,381
Total Equity	9,053	8,887	8,719	8,550	8,381

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement (Budget year 2012-13)

	Retained earnings $'000	Asset revaluation reserve $'000	Other reserves $'000	Contributed equity/ capital $'000	Total equity $'000
Opening balance as at 1 July 2012					
Balance carried forward from previous period	(4,267)	11,038	-	2,282	9,053
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	**(4,267)**	**11,038**	**-**	**2,282**	**9,053**
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(824)	-	-	-	(824)
Total comprehensive income	**(824)**	**-**	**-**	**-**	**(824)**
Transactions with owners					
Distributions to owners					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Other	-	-	-	-	-
Contributions by owners					
Contribution/(Distribution) of Equity	-	-	-	-	-
Appropriation (equity injection)	-	-	-	-	-
Departmental Capital Budget (DCBs)	-	-	-	658	658
Other	-	-	-	-	-
Sub-total transactions with owners	**-**	**-**	**-**	**658**	**658**
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2013	**(5,091)**	**11,038**	**-**	**2,940**	**8,887**
Closing balance attributable to the Commonwealth	**(5,091)**	**11,038**	**-**	**2,940**	**8,887**

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

	Estimated actual 2012-13 $'000	Budget estimate 2013-14 $'000	Forward estimate 2014-15 $'000	Forward estimate 2015-16 $'000	Forward estimate 2016-17 $'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	600	600	600	600	600
Appropriations	21,914	22,757	22,265	20,887	21,432
Other	-	-	-	-	-
Total cash received	22,514	23,357	22,865	21,487	22,032
Cash used					
Employees	17,226	18,116	18,214	17,887	18,432
Suppliers	3,858	3,731	3,731	3,600	3,600
Other	-	-	-	-	-
Total cash used	21,084	21,847	21,945	21,487	22,032
Net cash from or (used by) operating activities	1,430	1,510	920	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(2,087)	(2,168)	(1,581)	(665)	(676)
Other	-	-	-	-	-
Total cash used	(2,087)	(2,168)	(1,581)	(665)	(676)
Net cash from or (used by) investing activities	(2,087)	(2,168)	(1,581)	(665)	(676)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Capital Injection	657	658	661	665	676
Other	-	-	-	-	-
Total cash received	657	658	661	665	676
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	657	658	661	665	676
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	251	251	251	251	251
Cash at the end of the reporting period	251	251	251	251	251

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual 2012-13 $'000	Budget estimate 2013-14 $'000	Forward estimate 2014-15 $'000	Forward estimate 2015-16 $'000	Forward estimate 2016-17 $'000
CAPITAL APPROPRIATIONS					
Capital budget[1]	657	658	661	665	676
Departmental capital - special appropriation (Dept only)	-	-	-	-	-
Total capital appropriations	657	658	661	665	676
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	657	658	661	665	676
Other Items	-	-	-	-	-
Total Items	657	658	661	665	676
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	657	658	661	665	676
Funded internally from departmental resources[2]	1,430	1,510	920	-	-
TOTAL	2,087	2,168	1,581	665	676

Prepared on Australian Accounting Standards basis.

[1] Appropriation (Parliamentary Departments) Bill (No. 1) 2013-14

[2] Includes the following sources of funding:

- current and prior year appropriation
- s31 relevant agency receipts

Glossary

Accrual Accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered Items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Intermediate outcomes	More specific medium-term impacts (e.g. trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. (See outcomes)
Operating result	Equals revenue less expense.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.

Program	Activity that delivers benefits, services or transfer payment to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (*Financial Management and Accountability Act 1997*(FMA), s.20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).
Special Appropriations	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.