

**PORTFOLIO
BUDGET STATEMENTS
2011-12**

DEPARTMENT OF THE SENATE

**BUDGET INITIATIVES AND EXPLANATIONS OF
APPROPRIATIONS SPECIFIED BY OUTCOME**

BUDGET RELATED PAPER NO. 1.19B

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The document must be attributed as the Department of the Senate—Portfolio Budget Statements 2011–12

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nfp	not for publication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

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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 2011-12 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) 2011-12. 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 2011-12 Budget. The PBS are presented in three sections, aligned in several ways to the Budget Papers as outlined below.

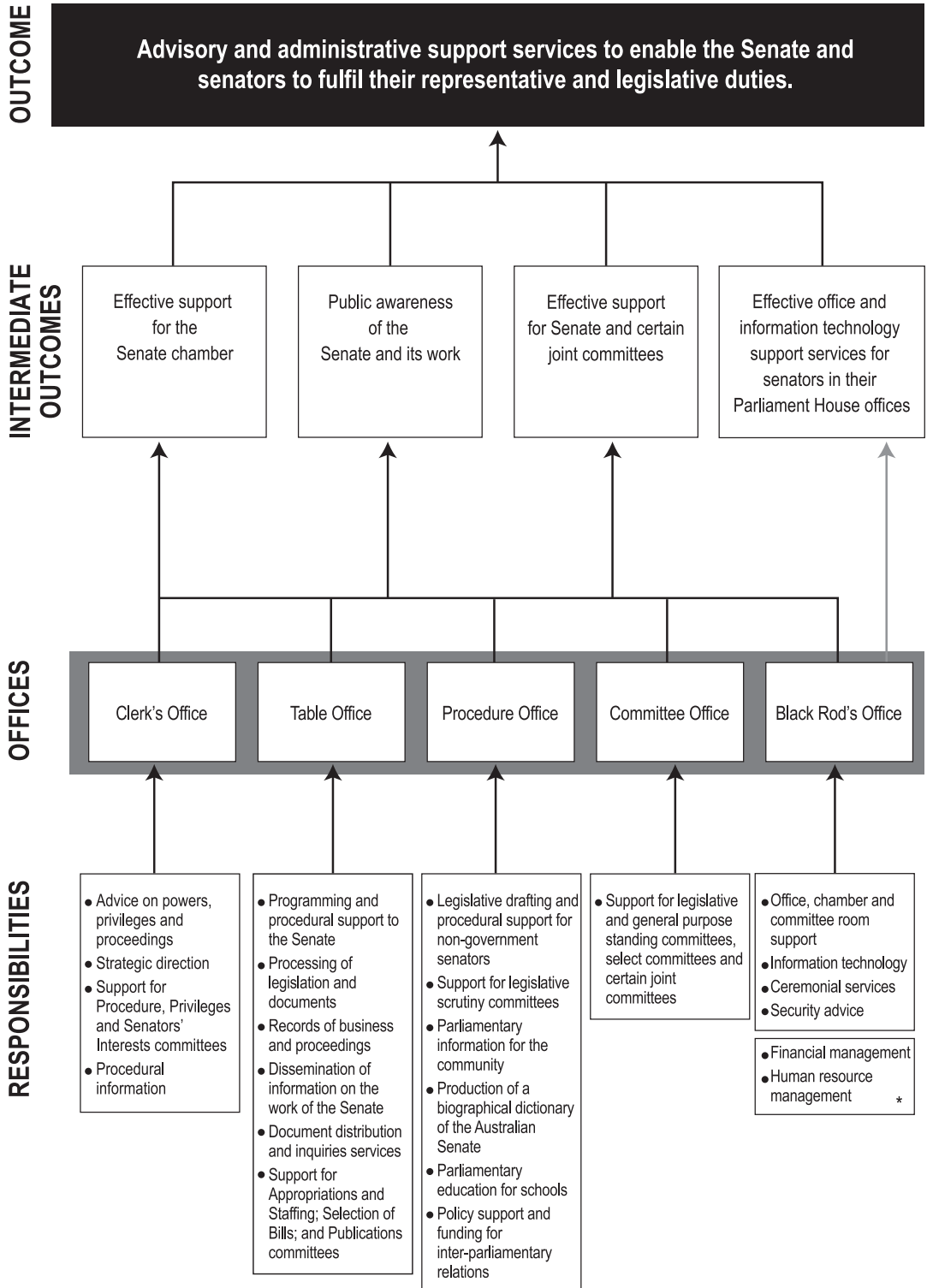
Departmental overview	
A brief overview of the department.	
Resources and Planned Performance	
Section 1: Resources	<ul style="list-style-type: none"> • This section includes two components: <ul style="list-style-type: none"> - 1.1 Appropriations and other resources; and - 1.2 Resource Statement. • The 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.
Section 2: Outcome and Planned Performance	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 the payment of senators' salaries and allowances, superannuation, postage and freight expenses through the Parliamentarians' Remuneration and Entitlements program.

DEPARTMENTAL OVERVIEW

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

The main responsibility of the department is the effective and efficient provision of advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.

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

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 records of Senate business and proceedings, and produces and disseminates information and resources to promote a better understanding of the work of the Senate; 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 legislative scrutiny committees and policy support for inter-parliamentary relations; conducts parliamentary research; and promotes community awareness and knowledge of the Senate and the parliament.
- Committee Office – provides secretariat support for most Senate and certain joint committees and facilitates the public's awareness of and involvement in the work of committees.
- Black Rod's Office - provides office, chamber and committee room support; information technology and ceremonial services; security advice; and corporate services to the Senate, senators and departmental staff.

RESOURCES MADE AVAILABLE IN THE BUDGET YEAR

Table A: Resources made available in the Budget year

	Appropriation		Receipts	Total
	Parliamentary Appropriation Bill No. 1 \$'000	Special \$'000	\$'000	\$'000
Department of the Senate				
Departmental appropriations ¹	21,569	-	600	22,169
Total:				22,169

¹ Amount includes (0.3m) for new measures for 2010-11 budget year.

APPROPRIATIONS AND VARIATIONS

The departmental appropriation of \$21.6m for 2011-12 (compared to \$20.5m for 2010-11) includes additional funding for one new initiative. The additional funding covers amounts for both 2011-12 (\$0.5m) and 2010-11(\$0.3m). Further detail about the new initiative is provided in Table 1.2.

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

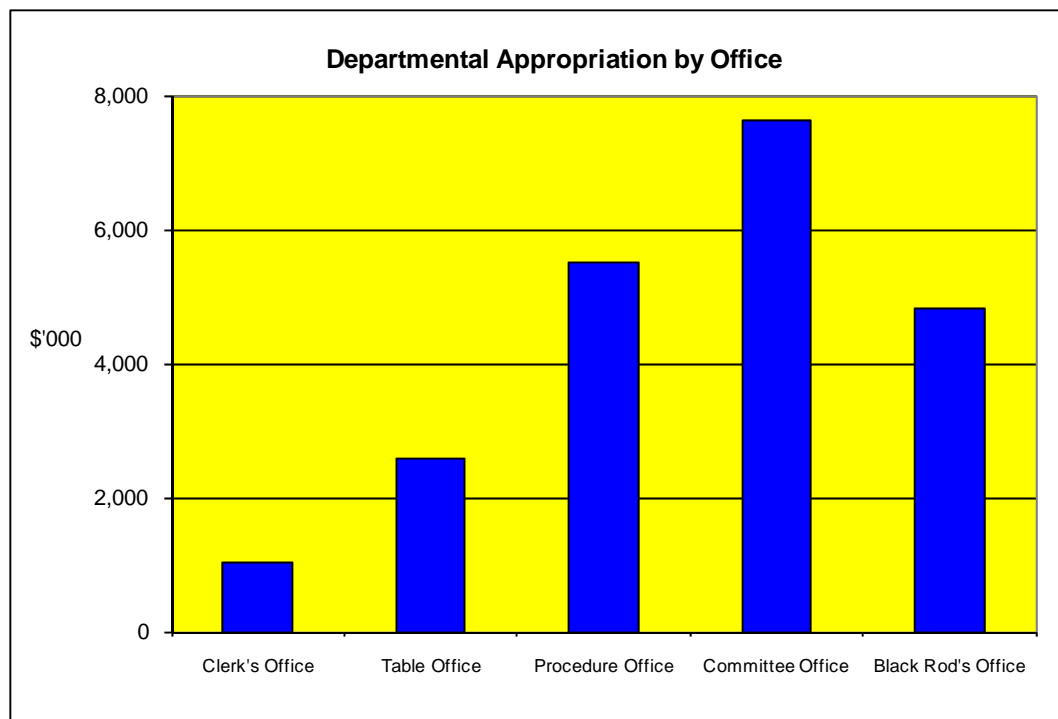
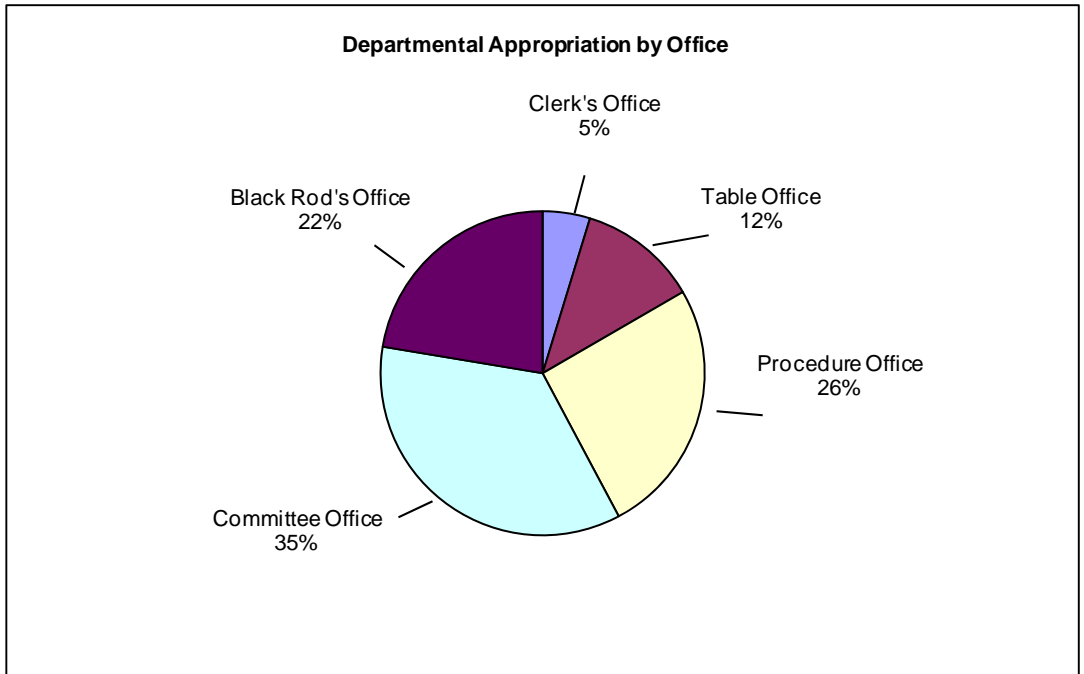


Figure 3: Departmental appropriation by Office (% of total)



BUDGET STATEMENTS

DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

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DEPARTMENT OF THE SENATE

Section 1: Resources for 2011-12

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 2011-12 Budget is \$21.6m (compared with \$20.5m originally appropriated in 2010-11). This is an increase from previous budget periods due to additional departmental appropriation received for one new initiative, the establishment of the Joint Select Committee on Gambling Reform. Appropriation for this initiative was approved for the 2010-11 budget period however this amount (\$0.3m) is included in the 2011-12 Budget appropriation amount. More information is provided in Table 1.2.

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 \$32.9m, of which 65.7% (\$21.6m) is contributed by total budget year appropriations. The majority of the balance of \$10.7m (32.5 %) represents an estimate of prior year appropriations available at the commencement of the 2011-12 budget year. Revenue from sales of goods and services (\$0.6 m) is 1.8% 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 2011-12 as at Budget May 2011

	Estimate of prior yr + available in 2011-12 \$'000	Proposed at Budget = 2011-12 \$'000	Total Estimate 2011-12 \$'000	Actual Available appropriation 2010-11 \$'000
Ordinary Annual Services¹				
Departmental appropriation				
Departmental appropriation	10,710 ³	21,569 ^{4,5}	32,279	31,323
s31 Relevant agency receipts	-	600 ²	600	600
Total	10,710	22,169	32,879	31,923
Total ordinary annual services	A 10,710	22,169	32,879	31,923
Other services				
Total other services	B -	-	-	-
Total Available Annual Appropriations	10,710	22,169	32,879	31,923
Special Appropriations				
Total Special Appropriations	C -	-	-	-
Total Appropriations excluding Special Accounts	-	-	-	-
Special Accounts				
Total Special Account	D -	-	-	-
Total resourcing				
A+B+C+D	10,710	22,169	32,879	31,923
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
Total net resourcing	10,710	22,169	32,879	31,923

¹ Appropriation (Parliamentary Departments) Bill (No. 1) 2011-12

² s31 Relevant Agency receipts - estimate

³ Estimated adjusted balance carried from previous year for Annual Appropriations

⁴ Includes an amount of \$0.815m in 2011-12 (\$0.810m in 2010-11) 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'

⁵ Includes an amount of \$0.33m for new measures commenced 2010-11. (Refer Table 12)

Reader note: All figures are GST exclusive.

Third Party Drawdowns on behalf of other departments

	2011-12 \$'000	2010-11 \$'000
Payments made on behalf of other agencies (Third Party drawing rights)		
Department of Finance and Deregulation		
<i>Parliamentary Entitlements Act 1990 (s. 11)</i>	736	736
<i>Parliamentary Superannuation Act 2004 (s. 8)</i>	1,080	875
Australian Public Service Commission		
<i>Remuneration Tribunal Act 1973 (s. 7)</i>	14,646	14,081
	16,462	15,692

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 2011-12 Budget Measures

Program	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
Expense measures					
Joint Select Committee on Gambling Reform - establishment					
Departmental expenses	330	511	514	-	-
Total	330	511	514	-	-
Total expense measures					
Departmental	330	511	514	-	-
Total	330	511	514	-	-

Prepared on a Government Finance Statistics (fiscal) basis

The Commonwealth has agreed to provide funding for the Joint Select Committee on Gambling Reform established on 29 September 2010. The funding for 2010-11 has been included together with the 2011-12 amount. Total appropriation to be received in 2011-12 for this measure will equate to \$0.841m.

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).

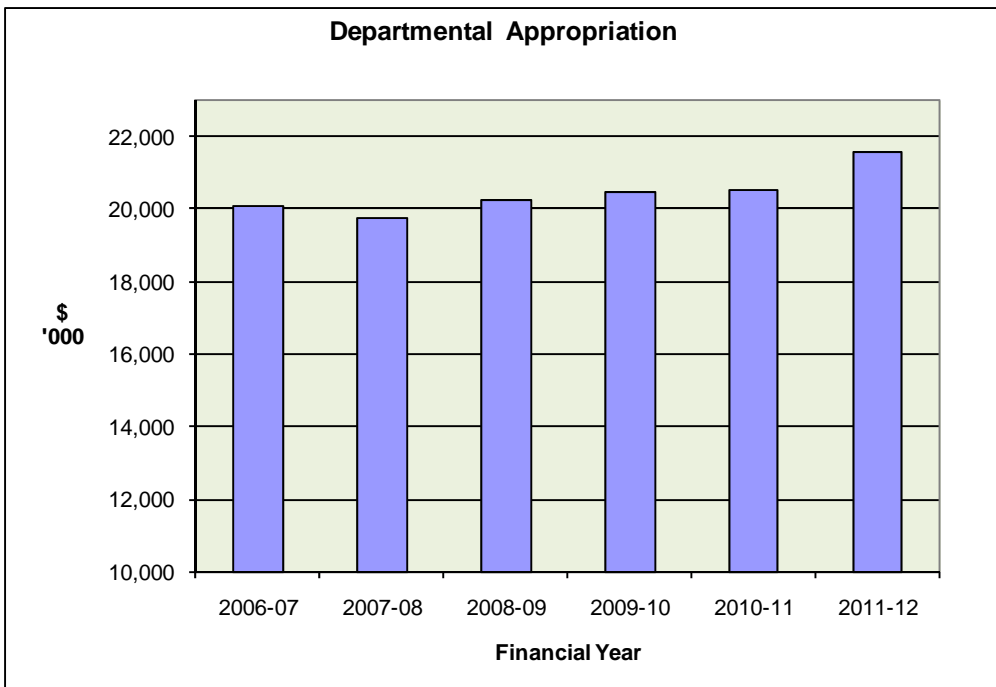
Attribution of corporate overheads

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 \$21.6m in 2011-12 (compared with \$20.5m in 2010-11), and historical levels of departmental funding. The increase in 2011-12 is a result of a new agreed budget measure. Refer to Table 1.2 for further information.

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

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, 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.

2.3 OUTCOME 1 - EXPENSE STATEMENT

Table 2.1 shows how the 2011-12 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 2011-12 Budget is \$21.8 million.

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	2010-11 Estimated actual expenses \$'000	2011-12 Estimated Expenses \$'000
Program: Department of the Senate		
Departmental Expenses		
Clerk's Office		
Departmental appropriation	988	1,007
Subtotal	988	1,007
Table Office		
Departmental appropriation	2,485	2,529
Subtotal	2,485	2,529
Procedure Office		
Departmental appropriation	5,935	6,029
Subtotal	5,935	6,029
Committee Office		
Departmental appropriation	7,391	7,522
Subtotal	7,391	7,522
Black Rod's Office		
Departmental appropriation	4,671	4,752
Subtotal	4,671	4,752
Total expenses for Outcome 1	¹ 21,470	21,839
<hr/>		
Average staffing level (number)	2010-11 159.1	2011-12 160.8

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

2.4 OUTCOME 1 - CONTRIBUTIONS

The department’s contribution to the achievement of Outcome 1, assessed using indicators and 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 2011-12 Annual Report.

Table 2.2: Performance information for Outcome 1

Performance information across program
<p>Performance is monitored on the basis of:</p> <p>Quality</p> <ul style="list-style-type: none">• 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. <p>Timeliness</p> <ul style="list-style-type: none">• Advice or material given on 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. <p>Quantity</p> <ul style="list-style-type: none">• On the basis of recent experience, in 2011-12 the department would expect to support the Senate on approximately 60 sitting days and committees in accordance with their requirements.

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.	<p>The capacity of the department and its employees to provide advice and support meets operational requirements.</p> <p>Governance structures advance achievement of the department's outcome.</p> <p>Co-ordination of information resources advances awareness of the role and work of the Senate.</p>
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.	<i>Odgers' Australian Senate Practice</i> is updated each six months and a new printed edition is produced regularly. <i>The Procedural Information Bulletin</i> 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.	<i>Order of Business</i> 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.	<i>Notice Paper</i> for the current day and <i>Journals of the Senate</i> 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 and safely stored; 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 and Scrutiny of Bills Committee.	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 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 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
<p>Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.</p>	<p>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 timely, accurate and of a high standard. Tabling deadlines met in all but extraordinary circumstances.</p> <p>Documentation is sufficient for committee purposes and material available to the public is available promptly, online or in hard copy.</p>

Black Rod's Office	
Output	Performance Information
<p>Senators' Services</p> <p>Provision of office, chamber and committee room support; information technology and ceremonial services; security advice for senators and Senate office-holders in Parliament House.</p> <p>Provision of support services, in conjunction with the department of the House of Representatives to the Former Members of Parliament Association.</p>	<p>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.</p> <p>Services and materials are of a high standard, are provided promptly and are accurate. Formal and informal mechanisms will be used to measure.</p>

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 2011-12. 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 projects no transactions for its 'Other Trust Monies' Special Account in 2011-12.

3.1.2 Australian Government Indigenous Expenditure

The 2011-12 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. *Other revenues* refers to resources received free of charge.

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 2011-12.

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	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2010-11	2011-12	2012-13	2013-14	2014-15
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	16,165	16,496	16,869	16,792	16,939
Supplier expenses	4,495	4,528	4,324	4,011	4,011
Depreciation and amortisation	810	815	821	825	832
Other	-	-	-	-	-
Total expenses	21,470	21,839	22,014	21,628	21,782
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	20,870	21,239	21,414	21,028	21,182
Revenue from Government	20,060	20,424	20,593	20,203	20,350
Surplus (Deficit)	(810)	(815)	(821)	(825)	(832)
Surplus (Deficit) attributable to the Commonwealth	(810)	(815)	(821)	(825)	(832)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(810)	(815)	(821)	(825)	(832)
Total comprehensive income attributable to the Commonwealth	(810)	(815)	(821)	(825)	(832)

Note: Reconciliation of comprehensive income attributable to the agency

	2010-11	2011-12	2012-13	2013-14	2014-15
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) Attributable to the Commonwealth	(810)	(815)	(821)	(825)	(832)
plus non-appropriated expenses depreciation and amortisation expenses	810	815	821	825	832
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	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2010-11	2011-12	2012-13	2013-14	2014-15
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	200	200	200	200	200
Trade and other receivables	10,402	6,282	3,852	2,342	1,972
Other investments	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	10,602	6,482	4,052	2,542	2,172
Non-financial assets					
Property, plant and equipment	2,300	5,150	5,600	5,600	5,599
Intangibles	480	1,750	3,730	5,240	5,610
Inventories	12	12	12	12	12
Other	153	153	153	153	153
Total non-financial assets	2,945	7,065	9,495	11,005	11,374
Assets held for sale					
Total assets	13,547	13,547	13,547	13,547	13,546
LIABILITIES					
Payables					
Suppliers	72	72	72	72	72
Other	190	190	190	190	190
Total payables	262	262	262	262	262
Interest bearing liabilities					
Leases	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	4,641	4,641	4,641	4,641	4,641
Other	-	-	-	-	-
Total provisions	4,641	4,641	4,641	4,641	4,641
Total liabilities	4,903	4,903	4,903	4,903	4,903
Net assets	8,644	8,644	8,644	8,644	8,643
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Capital	810	1,625	2,446	3,271	4,102
Reserves	10,169	10,169	10,169	10,169	10,169
Retained surplus (accumulated deficit)	(2,335)	(3,150)	(3,971)	(4,796)	(5,628)
Total parent entity interest	8,644	8,644	8,644	8,644	8,643
Total Equity	8,644	8,644	8,644	8,644	8,643

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement (Budget year 2011-12)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2011					
Balance carried forward from previous period	(2,335)	10,169	-	810	8,644
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(2,335)	10,169	-	810	8,644
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(815)	-	-	-	(815)
Total comprehensive income	(815)	-	-	-	(815)
of which:					
Attributable to the Australian Government					
Transactions with owners					
<i>Distributions to owners</i>					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Other	-	-	-	-	-
<i>Contributions by owners</i>					
Contribution/(Distribution) of Equity	-	-	-	-	-
Appropriation (equity injection)	-	-	-	-	-
Departmental Capital Budget (DCBs)	-	-	-	815	815
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	815	815
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2012	(3,150)	10,169	-	1,625	8,644
Closing balance attributable to the Commonwealth	(3,150)	10,169	-	1,625	8,644

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2010-11 \$'000	Budget estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	600	600	600	600	600
Appropriations	20,527	24,544	23,023	21,713	20,720
Other	-	-	-	-	-
Total cash received	21,127	25,144	23,623	22,313	21,320
Cash used					
Employees	16,165	16,496	16,869	16,792	16,939
Suppliers	4,495	4,528	4,324	4,011	4,011
Other	-	-	-	-	-
Total cash used	20,660	21,024	21,193	20,803	20,950
Net cash from or (used by) operating activities	467	4,120	2,430	1,510	370
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(1,110)	(4,935)	(3,251)	(2,335)	(1,201)
Other	-	-	-	-	-
Total cash used	(1,110)	(4,935)	(3,251)	(2,335)	(1,201)
Net cash from or (used by) investing activities	(1,110)	(4,935)	(3,251)	(2,335)	(1,201)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Capital Injection	810	815	821	825	831
Other	-	-	-	-	-
Total cash received	810	815	821	825	831
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	810	815	821	825	831
Net increase or (decrease) in cash held	167	-	-	-	-
Cash at the beginning of the reporting period	33	200	200	200	200
Cash at the end of the reporting period	200	200	200	200	200

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual 2010-11 \$'000	Budget estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000
CAPITAL APPROPRIATIONS					
Capital budget*	810	815	821	825	831
Departmental capital - special appropriation (Dept only)*	-	-	-	-	-
Total capital appropriations	810	815	821	825	831
Total new capital appropriations Represented by:					
Purchase of non-financial assets	810	815	821	825	831
Other Items	-	-	-	-	-
Total Items	810	815	821	825	831
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	810	815	821	825	831
Funded internally from departmental resources	300	4,120	2,430	1,510	370
TOTAL	1,110	4,935	3,251	2,335	1,201

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.

Glossary

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 (<i>Financial Management and Accountability Act 1997</i> (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	<p>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.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>

