

**PORTFOLIO
BUDGET STATEMENTS
2014-15**

DEPARTMENT OF THE SENATE

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

BUDGET RELATED PAPER NO. 1.17B

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ISBN 978-1-74229-994-5

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Printed by the Senate Printing Unit, Parliament House, Canberra

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nfp	not for publication
\$'000	\$ thousands
\$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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USER GUIDE
TO THE
PORTFOLIO BUDGET
STATEMENTS

User Guide

Purpose of the Portfolio Budget Statements

The 2014-15 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) 2014-15. The PBS is Budget Related Papers and is 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 is presented in three sections, aligned in several ways to the Budget Papers as outlined below.

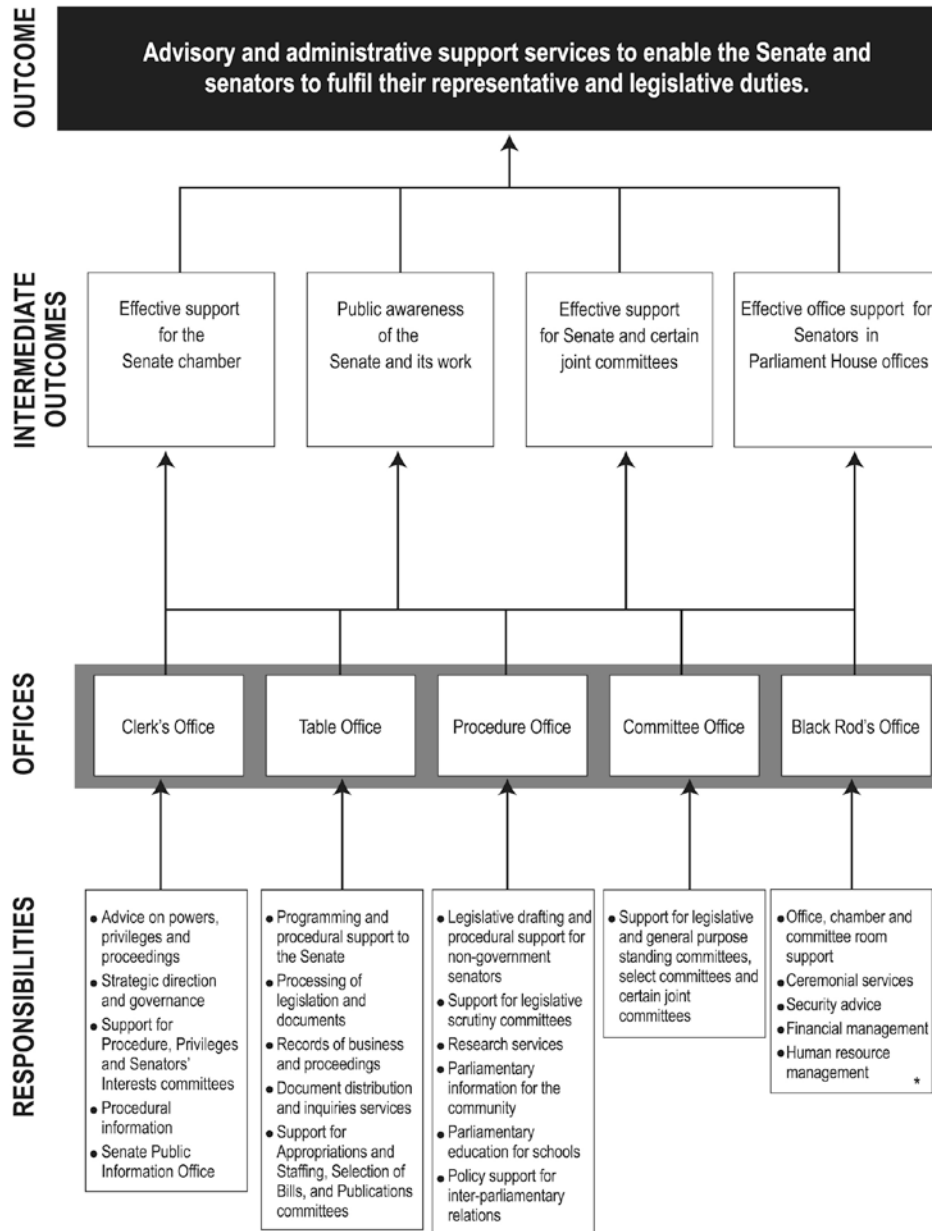
Departmental overview	
A brief overview of the department.	
Resources and Planned Performance	
Section 1: Resources	<ul style="list-style-type: none"> • This section includes four components: <ul style="list-style-type: none"> - 1.1 Appropriations and other resources; - 1.2 Resource statement; - 1.3 Budget measures; and - 1.4 Other variations. • 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 or reductions for the department. • Other variations details changes to the resourcing for the department through other factors.
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-programme).
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, 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 previous 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 programing and procedural support to the Senate, processes legislation and documents, 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 committees.
- Procedure Office – provides advisory and drafting services to non-government senators, secretariat support for the three legislative scrutiny committees, 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 chamber and committee room support, ceremonial services, security advice, financial management, human resource management, and administration of certain entitlements to 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 appropriation	20,627	-	600	21,227
Total				21,227

APPROPRIATIONS AND VARIATIONS

The departmental appropriation (\$20.6m) for 2014-15 decreased from 2013-14 (\$21.9m). This reduction in appropriation is due to two main factors. The first (\$1.0m) relates to the transfer of the information and communication technology services function, formerly resourced internally, to the Department of Parliamentary Services (DPS). The second (\$0.3m) relates to the impact of the increased efficiency dividend from 1.25 per cent to 2.5 per cent.

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

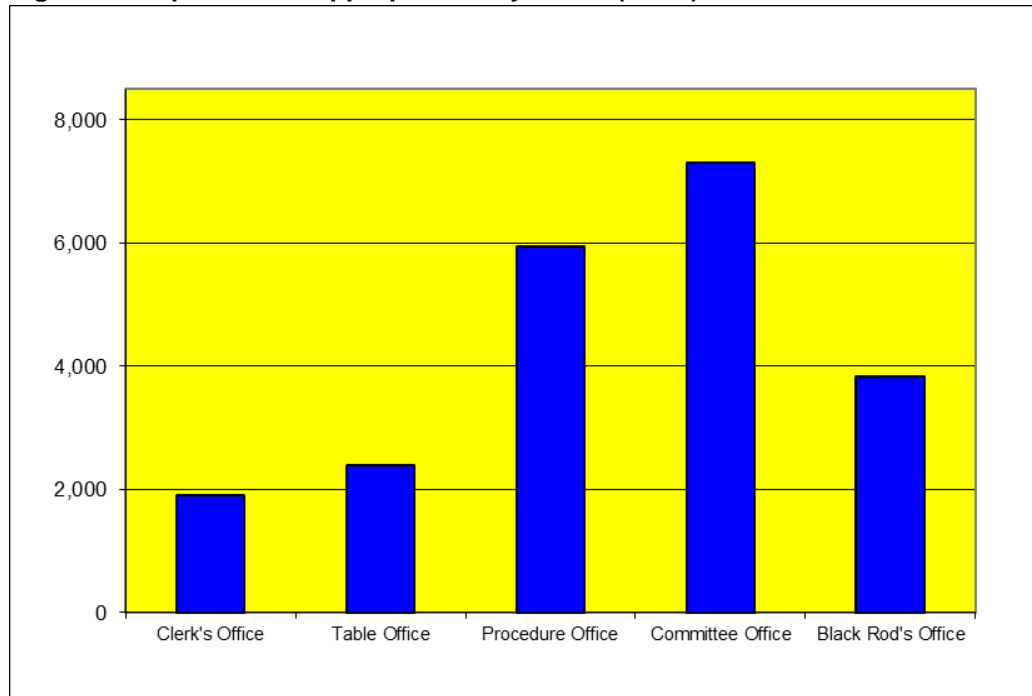
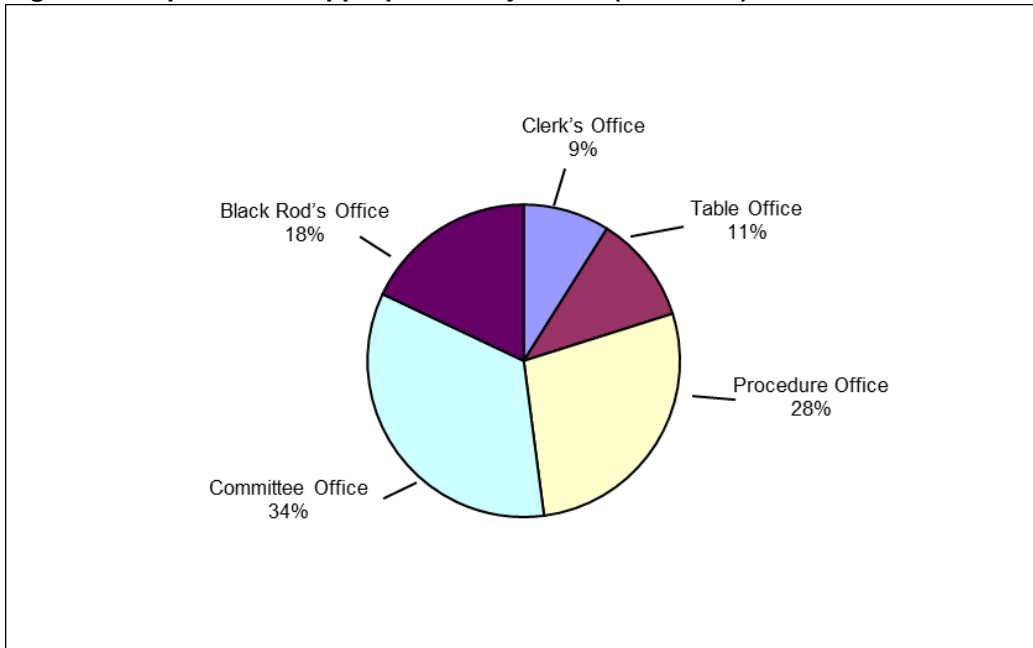


Figure 3: Departmental appropriation by Office (% of total)



BUDGET STATEMENTS

DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

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DEPARTMENT OF THE SENATE

Section 1: Resources for 2014-15

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 2014-15 Budget is \$20.6m, compared with \$21.9m appropriated in 2013-14.

As at 1 July 2013, the Department of Parliamentary Services (DPS) assumed responsibility for the provision of information and communication technology (ICT) to the Parliament and the parliamentary departments. This consolidation was as a result of recommendations stemming from the *Review of Information and Communication Technology for the Parliament* undertaken by Mr Michael Roche. As part of the consolidation process 3.5 staff and agreed department owned ICT assets were transferred to DPS along with \$1.1m of prior year funding and \$4.1m of budget and forward year funding to enable DPS to continue to provide ongoing ICT hardware, services and support to senators, senators' staff and the department.

The reduction reported in the current budget also reflects the significant impact (\$0.3m) of the two increases of the efficiency dividend from 1.25 per cent to 2.5 per cent. Part of the efficiency dividend increase, 0.25 per cent, is reflected as a budget measure in Table 1.2 – Agency 2014-15 Budget Measures.

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

The department's total resources are \$32.3m, of which 63.9 per cent (\$20.6m) is contributed by total budget year appropriations. The estimate of prior year appropriations available at the commencement of the 2014-15 budget year (\$11.0m) represent 34.2 per cent of total resources. Revenue from sales of goods and services (\$0.6m) represent 1.9 per cent 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 2014-15 as at Budget May 2014

	Estimate of prior yr amounts available in 2014-15 \$'000	Proposed at Budget = 2014-15 \$'000	Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
Ordinary annual services ¹				
Departmental appropriation				
Prior year appropriation	11,028 ³	-	11,028	11,876
Departmental appropriation	-	20,627 ⁴	20,627	21,567
s31 Relevant agency receipts	-	600 ²	600	600
Total	11,028	21,227	32,255	34,043
Total ordinary annual services	A 11,028	21,227	32,255	34,043
Other services				
Total other services	B -	-	-	-
Total available annual appropriations	11,028	21,227	32,255	34,043
Special appropriations				
Total special appropriations	C -	-	-	-
Total appropriations excluding special accounts	-	-	-	-
Special accounts				
Total special account	D -	-	-	-
Total resourcing				
A+B+C+D	11,028	21,227	32,255	34,043
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
Total net resourcing	11,028	21,227	32,255	34,043

¹ Appropriation (Parliamentary Departments) Bill (No. 1) 2014-15

² s31 Relevant Agency receipts - estimate

³ Estimated adjusted balance carried from previous year for annual appropriations

⁴ Includes an amount of \$0.370m in 2014-15 (\$0.373m in 2013-14) 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 payments from and on behalf of other agencies

	2014-15 \$'000	2013-14 \$'000
Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)		
Department of Finance		
<i>Parliamentary Entitlements Act 1990 (s.11)</i>	736	144
<i>Parliamentary Superannuation Act 2004 (s.8)</i>	1,790	1,722
Commonwealth of Australia		
<i>Constitution Act 1901 (s.66)</i>	1,673	1,550
Australian Public Service Commission		
<i>Remuneration Tribunal Act 1973 (s.7)</i>	19,187	18,829
	23,386	22,245

1.3 BUDGET MEASURES

Budget measures relating to the department are detailed in Budget Paper No.2 and are summarised below in Table 1.2.

Table 1.2: Agency 2014-15 Budget measures

Part 1: Measures announced since the 2013-14 MYEFO

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures						
Increase in the annual efficiency dividend by a further 0.25 per cent	1					
Departmental expenses		-	(52)	(100)	(152)	(154)
Total expense measures						
Departmental		-	(52)	(100)	(152)	(154)
Total		-	(52)	(100)	(152)	(154)
Capital measures						
Increase in the annual efficiency dividend by a further 0.25 per cent	1					
Departmental expenses		-	(1)	(2)	(3)	(3)
Total capital measures						
Departmental		-	(1)	(2)	(3)	(3)
Total		-	(1)	(2)	(3)	(3)

Prepared on a Government Finance Statistics (fiscal) basis

Consistent with their 2013 election commitment, the Government increased the annual efficiency dividend (ED) by 0.25 per cent for the 2014-15, 2015-16 and 2016-17 financial years. The annual ED for these three years rises to 2.5 per cent before returning to 1.0 per cent in 2017-18.

Part 2: Measures not previously reported in a portfolio statement

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures						
Microsoft volume sourcing arrangements	1					
Departmental expenses		(53)	(53)	(53)	-	-
Efficiency dividend						
Departmental expenses		-	(215)	(470)	(747)	-
Appropriation reduction - ICT transfer						
Departmental expenses		-	(765)	(754)	(744)	(734)
Total		(53)	(1,033)	(1,277)	(1,491)	(734)
Capital measures						
Efficiency dividend	1					
Departmental expenses		-	(7)	(15)	(24)	(7)
Appropriation reduction - ICT transfer						
Departmental expenses		-	(282)	(278)	(274)	(270)
Total		-	(289)	(293)	(298)	(277)
Total measures						
Departmental		(53)	(1,322)	(1,570)	(1,789)	(1,011)
Total		(53)	(1,322)	(1,570)	(1,789)	(1,011)

Prepared on a Government Finance Statistics (fiscal) basis

1.4 OTHER VARIATIONS

The following Table 1.3 details the changes to the resourcing for the department through other factors, such as economic parameter adjustments.

Table 1.3: Variations not previously reported

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense variations						
Increase	1					
Economic parameter update		-	39	17	16	79
Total		-	39	17	16	79
Capital variations						
Decrease	1					
Economic parameter update		-	(2)	(3)	(4)	(2)
Total		-	(2)	(3)	(4)	(2)
Total variations						
Departmental		-	37	14	12	77
Total		-	37	14	12	77

Prepared on a Government Finance Statistics (fiscal) basis

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).

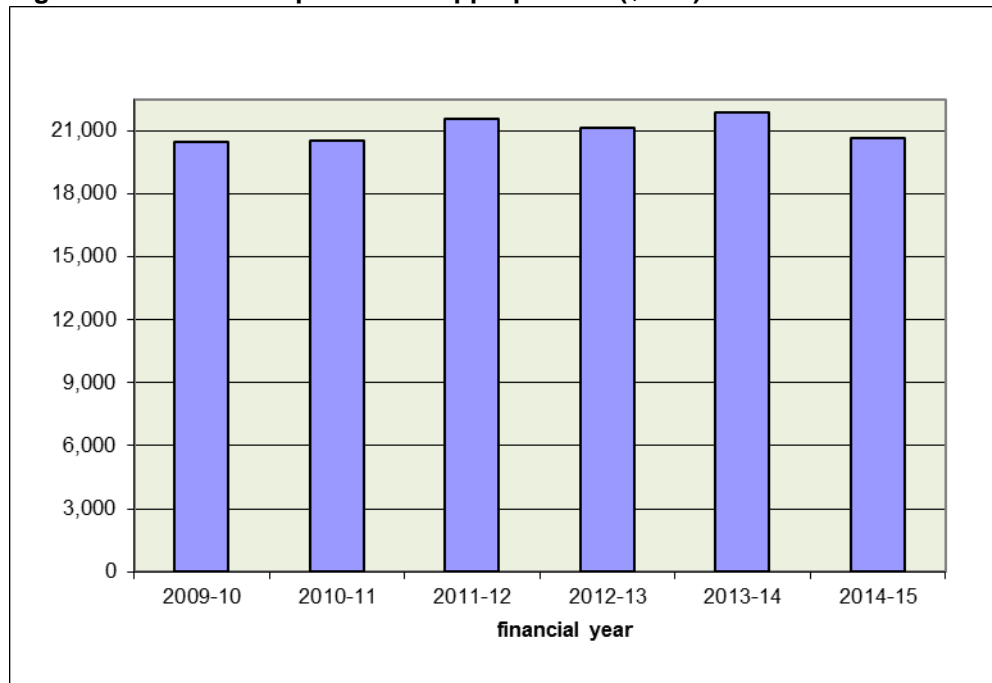
Attribution of corporate overheads

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

Trends in resourcing

Figure 4 shows the departmental appropriation at \$20.6m in 2014-15 (compared with \$21.9m in 2014-15), and historical levels of departmental funding. The decrease in appropriation for 2014-15 is the result of two significant factors. The first (\$1.0m) relates to the transfer of the information and communication technology services function, formerly resourced internally, to DPS. The second (\$0.3m) relates to the impact of the increased efficiency dividend from 1.25 per cent to 2.5 per cent.

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 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.

2.3 EXPENSE STATEMENT

Table 2.1 shows how the 2014-15 appropriations translate to total resourcing for Outcome 1, including revenue from government and revenue from other sources.

The total annual budgeted expenses for the department for the 2014-15 Budget is \$21.4m.

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	2013-14 Estimated actual expenses \$'000	2014-15 Estimated Expenses \$'000
Programme: Department of the Senate		
Departmental Expenses		
Clerk's Office		
Departmental appropriation	2,000	1,914
Subtotal	2,000	1,914
Table Office		
Departmental appropriation	2,497	2,389
Subtotal	2,497	2,389
Procedure Office		
Departmental appropriation	6,192	5,950
Subtotal	6,192	5,950
Committee Office		
Departmental appropriation	7,625	7,297
Subtotal	7,625	7,297
Black Rod's Office		
Departmental appropriation	4,019	3,845
Subtotal	4,019	3,845
Total expenses for Outcome 1	¹ 22,333	21,395
<hr/>		
Average staffing level (number)	2013-14 146.6	2014-15 150.0

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

2.4 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 Programme 1
<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 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. <p>Quantity</p> <ul style="list-style-type: none">• On the basis of recent experience, in 2014-15 the department would expect to support the Senate on approximately 60 sitting days and committees in accordance with their requirements.

Achievements against planned performance are reported in the department's Annual Report.

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
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 officeholders, Senate committees and senators so that they are able to fulfil their roles.
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 the department's accountability and the achievement of its outcome. Co-ordination of information resources advances awareness of the role and work of the Senate.
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.
Procedural information and resources for senators and the department.	<i>Odgers' Australian Senate Practice</i> is updated to reflect significant changes in the Senate. <i>The Procedural Information Bulletin</i> is produced after each sitting period and other resources are updated and augmented as required.

Table Office	
Output	Performance Information
Programming and procedural support for the Senate and the legislative process.	<p><i>Order of Business</i> finalised prior to sitting and progressively updated.</p> <p>Procedural advice and legislative documents are timely and accurate, and meet the requirements of the Senate and senators.</p>
Publication of formal and informal records of Senate business.	<p><i>Notice Paper</i> for the current day and <i>Journals of the Senate</i> are accurately published and meet required timeframes.</p> <p>Other publications and statistics are accurate and produced to meet required timeframes.</p>
Dissemination and storage of documents.	<p>Tabled documents are accurately processed and stored, and available online wherever possible.</p> <p>Inquiries assistance is effective and supported by online information service.</p>
Secretariat support to the Appropriations and Staffing, Selection of Bills, and Publications committees.	<p>Advice, documentation, publications and draft reports are accurate, of a high standard and produced to meet the required timeframes.</p>

Procedure Office	
Output	Performance Information
Advisory services and procedural support to non-government senators.	Procedural advice is accurate and timely, and support is provided to the satisfaction of senators.
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.
Secretariat support to the Regulations and Ordinances Committee, the Scrutiny of Bills Committee, and the Parliamentary Joint Committee on Human Rights.	Advice, documentation, publications and draft reports are accurate, of a high standard, and produced to meet the required timeframes.
Research and parliamentary information for senators, staff, public servants, officials from other parliaments, and the community; and support for inter-parliamentary relations.	<p>Research and parliamentary information is accurate, timely and comprehensive.</p> <p>Seminars, lectures and other parliamentary 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.</p> <p>Inter-parliamentary functions are supported to the satisfaction of stakeholders.</p>
Parliamentary education services to schools, teachers and students.	<p>Education Centre teaching and other Parliamentary Education Office projects accurately reflect the Parliament and its work.</p> <p>PEO teaching programs held on time and in accordance with booking schedule.</p> <p>PEO projects delivered according to programed schedule.</p>

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Committee Office	
Output	Performance Information
Secretariat support and procedural advice to the Senate legislative and general purpose standing committees, select committees, and certain joint committees.	<p>The degree of satisfaction of the Chair of Committees, committee members and other senators with the quality and timeliness of advice and support.</p> <p>Draft reports, reports and other documents are timely, accurate and of a high standard. Tabling deadlines are met.</p> <p>Inquiry information, evidence and reports are published promptly upon authorisation.</p>

Black Rod's Office	
Output	Performance Information
Office, chamber and committee room support, ceremonial services, and security advice for senators and Senate officeholders.	Services are provided to the satisfaction of the President, officeholders, Senate committees and senators so that they are able to fulfil their roles.
Corporate services, including payroll services for senators and departmental staff, and support to the Clerk in meeting public governance, performance and accountability requirements.	Provision of corporate services and administration of public finances facilitate the operations of the Senate and meet accountability obligations under the law and to the Senate.
Support services, in conjunction with the Department of the House of Representatives, to the Former Members of Parliament Association.	Services 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 2014-15. 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 has no special accounts.

3.1.2 Australian Government Indigenous Expenditure

The 2014-15 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 2014-15.

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
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	18,116	17,514	16,874	17,077	17,965
Supplier expenses	3,678	3,343	3,212	3,265	2,588
Depreciation and amortisation	539	538	537	541	408
Other	-	-	-	-	-
Total expenses	22,333	21,395	20,623	20,883	20,961
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	21,733	20,795	20,023	20,283	20,361
Revenue from Government	21,194	20,257	19,486	19,742	19,953
Surplus (Deficit)	(539)	(538)	(537)	(541)	(408)
Surplus (Deficit) attributable to the Commonwealth	(539)	(538)	(537)	(541)	(408)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income	(539)	(538)	(537)	(541)	(408)
Total comprehensive income attributable to the Commonwealth	(539)	(538)	(537)	(541)	(408)

Note: Impact of Net Cash Appropriation Arrangements

	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) attributable to the Commonwealth	(539)	(538)	(537)	(541)	(408)
plus non-appropriated expenses depreciation and amortisation expenses	539	538	537	541	408
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
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	352	352	352	352	352
Trade and other receivables	11,352	10,982	10,982	10,982	10,982
Other	-	-	-	-	-
Total financial assets	11,704	11,334	11,334	11,334	11,334
Non-financial assets					
Property, plant and equipment	1,116	948	911	874	874
Intangibles	3,028	3,398	3,266	3,134	3,134
Inventories	35	35	35	35	35
Other	134	134	134	134	134
Total non-financial assets	4,313	4,515	4,346	4,177	4,177
Total assets	16,017	15,849	15,680	15,511	15,511
LIABILITIES					
Payables					
Suppliers	136	136	136	136	136
Other	453	453	453	453	453
Total payables	589	589	589	589	589
Provisions					
Employee provisions	5,605	5,605	5,605	5,605	5,605
Other	-	-	-	-	-
Total provisions	5,605	5,605	5,605	5,605	5,605
Total liabilities	6,194	6,194	6,194	6,194	6,194
Net assets	9,823	9,655	9,486	9,317	9,317
EQUITY					
Parent entity interest					
Contributed equity	2,266	2,636	3,004	3,376	3,784
Reserves	11,038	11,038	11,038	11,038	11,038
Retained surplus (accumulated deficit)	(3,481)	(4,019)	(4,556)	(5,097)	(5,505)
Total parent entity interest	9,823	9,655	9,486	9,317	9,317
Total Equity	9,823	9,655	9,486	9,317	9,317

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement
Budget year 2014-15

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2014					
Balance carried forward from previous period	(3,481)	11,038	-	2,266	9,823
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(3,481)	11,038	-	2,266	9,823
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(538)	-	-	-	(538)
Total comprehensive income	(538)	-	-	-	(538)
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	-	-	-	370	370
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	370	370
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2015	(4,019)	11,038	-	2,636	9,655
Closing balance attributable to the Commonwealth	(4,019)	11,038	-	2,636	9,655

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	600	600	600	600	600
Appropriations	22,704	20,627	19,486	19,742	19,953
Other	-	-	-	-	-
Total cash received	23,304	21,227	20,086	20,342	20,553
Cash used					
Employees	18,116	17,514	16,874	17,077	17,965
Suppliers	3,678	3,343	3,212	3,265	2,588
Other	-	-	-	-	-
Total cash used	21,794	20,857	20,086	20,342	20,553
Net cash from or (used by) operating activities	1,510	370	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(1,883)	(740)	(368)	(372)	(408)
Other	-	-	-	-	-
Total cash used	(1,883)	(740)	(368)	(372)	(408)
Net cash from or (used by) investing activities	(1,883)	(740)	(368)	(372)	(408)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Capital injection	373	370	368	372	408
Other	-	-	-	-	-
Total cash received	373	370	368	372	408
Cash used					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	373	370	368	372	408
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	352	352	352	352	352
Cash at the end of the reporting period	352	352	352	352	352

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000
CAPITAL APPROPRIATIONS					
Capital budget ¹	373	370	368	372	408
Departmental capital - special appropriation	-	-	-	-	-
Total capital appropriations	373	370	368	372	408
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	373	370	368	372	408
Other items	-	-	-	-	-
Total Items	373	370	368	372	408
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	373	370	368	372	408
Funded internally from departmental resources ²	1,510	370	-	-	-
TOTAL	1,883	740	368	372	408

Prepared on Australian Accounting Standards basis.

¹ Appropriation (Parliamentary Departments) Bill (No. 1) 2014-15

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.
Charter of Budget Honesty Act	The <i>Charter of Budget Honesty Act 1998</i> provides a legislative framework for the conduct and reporting of fiscal policy.

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.
FMA Act	<i>Financial Management and Accountability Act 1997.</i>
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)
Measure	A new policy or savings decision of the Government with financial impacts.
Operating result	Equals revenue less expense.

Glossary

Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Programme	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.
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>

