

BUDGET STATEMENTS

DEPARTMENT OF THE SENATE

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DEPARTMENT OF THE SENATE

Section 1: Resources

1.1 RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and classification.

Table 1.1: Resource statement
Budget estimates for 2015-16 as at Budget May 2015

	Actual available appropriation	Estimate of prior yr ⁺ amounts available in	Proposed at Budget ⁼	Total estimate
	2014-15 \$'000	2015-16 \$'000	2015-16 \$'000	2015-16 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year appropriation	12,113	10,243 ³	-	10,243
Departmental appropriation	20,627	-	21,503 ⁴	21,503
s74 Retained revenue receipts	600	-	600 ²	600
Total	33,340	10,243	22,103	32,346
Total ordinary annual services A	33,340	10,243	22,103	32,346
Other services				
Total other services B	-	-	-	-
Total available annual appropriations [A+B]	33,340	10,243	22,103	32,346
Special appropriations				
Total special appropriations C	-	-	-	-
Total appropriations excluding special accounts	-	-	-	-
Special accounts				
Total special account D	-	-	-	-
Total resourcing [A+B+C+D]	33,340	10,243	22,103	32,346
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
Total net resourcing	33,340	10,243	22,103	32,346

¹ Appropriation (Parliamentary Departments) Bill (No.1) 2015-16.

² Estimated retained revenue receipts under section 74 of the PGPA Act.

³ Estimated adjusted balance carried forward from previous year.

⁴ Includes an amount of \$0.367m in 2015-16 for the Departmental Capital Budget (refer to Table 3.1.5 for further details). For accounting purposes this is designated as 'contributions by owners'.

Table 1.1: Resource statement (cont.)

Third party payments from and on behalf of other entities

	2014-15 \$'000	2015-16 \$'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	200
<i>Parliamentary Superannuation Act 2004 (s.8)</i>	1,995	2,075
<i>Commonwealth of Australia Constitution Act 1901</i>	1,434	1,434
Australian Public Service Commission		
<i>Remuneration Tribunal Act 1973 (s.7)</i>	19,821	20,198
	23,986	23,907

1.2 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 2015-16 Budget measures

Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Expense measures						
Parliamentary departments - additional funding	1					
Departmental expenses		-	207	212	202	207
Total expense measures						
Departmental		-	207	212	202	207
Total		-	207	212	202	207

Prepared on a Government Finance Statistics (fiscal) basis.

Additional funding from the Contingency Reserve of \$1.5m is provided for secretariat support for committees.

Section 2: Outcome and planned performance

2.1 OUTCOME AND PERFORMANCE INFORMATION

Each outcome is described below together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the department in achieving its outcomes.

Attribution of corporate overheads

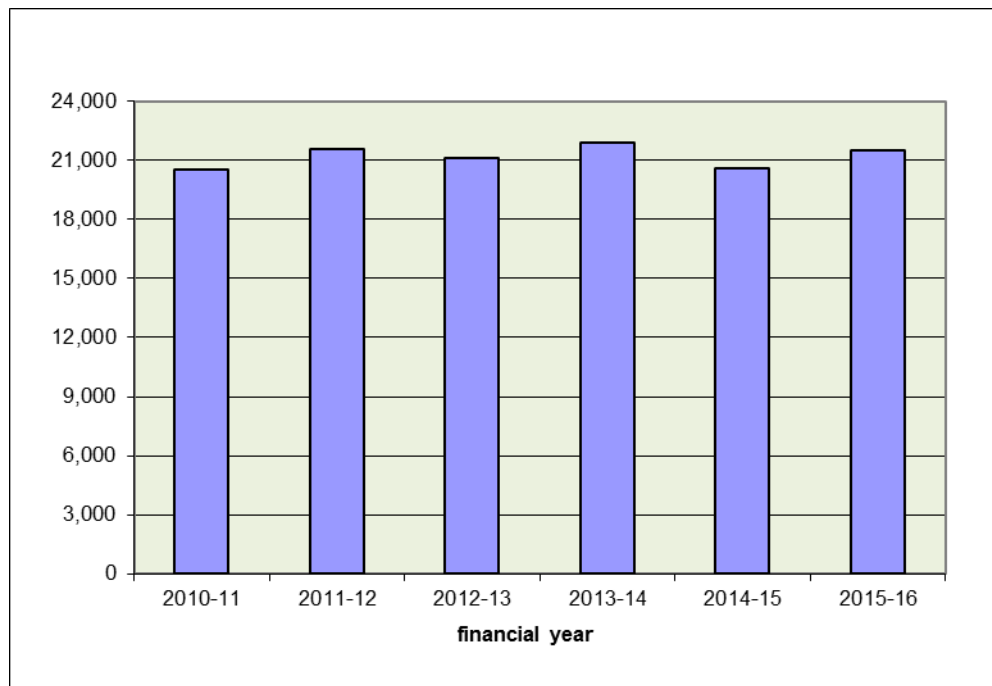
The cost of corporate overheads is allocated across the Offices in the departmental program, based on average staffing levels.

Trends in resourcing

Figure 3 shows the departmental appropriation at \$21.5m in 2015-16 (compared with \$20.6m in 2014-15) and historical levels of departmental funding.

Ongoing funding of \$0.2m has been provided to meet increased fringe benefits tax liabilities. An increase in appropriation from the Contingency Reserve of \$1.5m for the 2015-16 budget year only is for secretariat support for committees. This is offset by the cessation of dedicated funding for the Parliamentary Joint Select Committee on the Constitutional Recognition of Aboriginal and Torres Strait Islander Peoples (\$0.64m).

Figure 3: 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 facilitate the work of the Senate and to enable 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 in Figure 1. The department also provides corporate support for the Clerk of the Senate as its accountable authority, for its own operations and for interdepartmental arrangements across the parliamentary service.

2.3 EXPENSE STATEMENT

Table 2.1 provides an overview of the total expenses for Outcome 1.

The total annual budgeted expenses for the department for the 2015-16 Budget is \$22.3m.

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	2014-15 Estimated actual expenses \$'000	2015-16 Estimated Expenses \$'000
Program: Department of the Senate		
Departmental expenses		
Clerk's Office	1,851	1,776
Table Office	2,314	2,220
Procedure Office	5,268	5,377
Committee Office	7,471	8,366
Black Rod's Office	3,953	3,998
Departmental appropriation (a)	20,857	21,737
Expenses not requiring appropriation in the Budget year (b)	538	536
Total expenses for Outcome 1	21,395	22,273
<hr/>		
Average staffing level (number)	2014-15 150.0	2015-16 155.0

(a) Departmental appropriation combines revenue from (Appropriation (Parliamentary Departments) Bill No. 1) and revenue from independent sources (s 74).

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as priorities change.

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 Program 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 2015-16 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.	<p>The capacity of the department and its employees to provide advice and support meets operational requirements.</p> <p>Governance structures advance the department's accountability and the achievement of its outcome.</p> <p>Coordination of information resources advances awareness of the role and work of the Senate.</p>
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.	<p><i>Odgers' Australian Senate Practice</i> is updated to reflect significant changes in the Senate.</p> <p>The <i>Procedural Information Bulletin</i> is produced after each sitting period and other resources are updated and augmented as required.</p>

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 accurate and timely.</p>
Publication of formal and informal records of Senate business.	<p><i>Notice Paper</i> and <i>Journals of the Senate</i> are accurately published and meet required timeframes.</p> <p>Other publications and statistics are accurate and timely.</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 services.</p>
Secretariat support to the Appropriations, Staffing and Security, Selection of Bills, and Publications committees.	Advice, documentation, publications and draft reports are accurate and timely.

Procedure Office	
Output	Performance information
Advisory services and procedural support to non-government and backbench senators.	Procedural advice is accurate and timely, and support is provided to the satisfaction of senators.
Drafting services to non-government and backbench senators.	Amendments and bills are drafted promptly, are legally sound, and are provided to senators to meet the required timeframes.
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 (PEO) 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>

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> <p>Inquiries from the public regarding committees are handled promptly and professionally.</p>

Budget Statements – Department of the Senate

Black Rod's Office	
Output	Performance information
Chamber, committee room and office 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 facilitates the operations of the Senate and meets 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.
Financial management, human resource management and records management services to the Parliamentary Budget Office.	Provision of services to the Parliamentary Budget Office is of a high standard and is in accordance with the memorandum of understanding and the service level agreement.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the budget year 2015-16. It explains how budget plans are incorporated into the financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

Table 3.1.1: 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 3.1.2: Budgeted departmental balance sheet

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

Table 3.1.3: Departmental statement of changes in equity

This statement summarises the planned movement in equity in 2015-16.

Table 3.1.4: Budgeted departmental statement of cash flows

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

Table 3.1.5: Departmental capital budget statement

This statement identifies the department's capital budget.

3.1.2 Budgeted financial statements tables

Table 3.1.1: 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
	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	18,277	19,337	18,128	18,267	18,607
Supplier expenses	2,580	2,399	2,329	2,331	2,333
Depreciation and amortisation	538	536	539	404	413
Total expenses	21,395	22,272	20,996	21,002	21,353
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	600	600	600	600	600
Total own-source income	600	600	600	600	600
Net cost of/(contribution by) services	20,795	21,672	20,396	20,402	20,753
Revenue from Government	20,257	21,136	19,857	19,998	20,340
Surplus/(Deficit) attributable to the Commonwealth	(538)	(536)	(539)	(404)	(413)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(538)	(536)	(539)	(404)	(413)
Total comprehensive income/(loss) attributable to the Commonwealth	(538)	(536)	(539)	(404)	(413)

Note: Impact of Net Cash Appropriation Arrangements

	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through appropriations	538	536	539	404	413
Total comprehensive income/(loss) - as per the statement of comprehensive income	(538)	(536)	(539)	(404)	(413)

Prepared on Australian Accounting Standards basis.

Table 3.1.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	303	303	303	303	303
Trade and other receivables	11,777	10,277	8,777	8,777	8,777
Total financial assets	12,080	10,580	9,080	9,080	9,080
Non-financial assets					
Property, plant and equipment	1,083	2,414	3,745	3,745	3,745
Intangibles	3,136	3,136	3,136	3,136	3,136
Inventories	45	45	45	45	45
Other	229	229	229	229	229
Total non-financial assets	4,493	5,824	7,155	7,155	7,155
Total assets	16,573	16,404	16,235	16,235	16,235
LIABILITIES					
Payables					
Suppliers	356	356	356	356	356
Total payables	356	356	356	356	356
Provisions					
Employee provisions	5,439	5,439	5,439	5,439	5,439
Total provisions	5,439	5,439	5,439	5,439	5,439
Total liabilities	5,795	5,795	5,795	5,795	5,795
Net assets	10,778	10,609	10,440	10,440	10,440
EQUITY*					
Parent entity interest					
Contributed equity	1,818	2,185	2,555	2,959	3,372
Reserves	11,038	11,038	11,038	11,038	11,038
Retained surplus (accumulated deficit)	(2,078)	(2,614)	(3,153)	(3,557)	(3,970)
Total parent entity interest	10,778	10,609	10,440	10,440	10,440
Total Equity	10,778	10,609	10,440	10,440	10,440

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.1.3: Departmental statement of changes in equity — summary of movement (Budget year 2015-16)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	(2,078)	11,038	-	1,818	10,778
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(2,078)	11,038	-	1,818	10,778
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(536)	-	-	-	(536)
Total comprehensive income	(536)	-	-	-	(536)
of which:					
attributable to the Commonwealth	(536)	-	-	-	(536)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	367	367
Sub-total transactions with owners	-	-	-	367	367
Estimated closing balance as at 30 June 2016	(2,614)	11,038	-	2,185	10,609
Closing balance attributable to the Commonwealth	(2,614)	11,038	-	2,185	10,609

Prepared on Australian Accounting Standards basis.

**Table 3.1.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000	Forw ard estimate 2018-19 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	20,627	22,636	21,357	19,998	20,340
Sale of goods and rendering of services	600	600	600	600	600
Total cash received	21,227	23,236	21,957	20,598	20,940
Cash used					
Employees	18,277	19,337	18,128	18,267	18,607
Suppliers	2,580	2,399	2,329	2,331	2,333
Total cash used	20,857	21,736	20,457	20,598	20,940
Net cash from/(used by) operating activities	370	1,500	1,500	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	(740)	(1,867)	(1,870)	(404)	(413)
Total cash used	(740)	(1,867)	(1,870)	(404)	(413)
Net cash from/(used by) investing activities	(740)	(1,867)	(1,870)	(404)	(413)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	370	367	370	404	413
Total cash received	370	367	370	404	413
Net cash from/(used by) financing activities	370	367	370	404	413
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	303	303	303	303	303
Cash and cash equivalents at the end of the reporting period	303	303	303	303	303

Prepared on Australian Accounting Standards basis.

Table 3.1.5: Departmental capital budget statement (for the period ended 30 June)

	Estimated actual 2014-15 \$'000	Budget estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000	Forw ard estimate 2017-18 \$'000	Forw ard estimate 2018-19 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	370	367	370	404	413
Total capital appropriations	370	367	370	404	413
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	370	367	370	404	413
Total Items	370	367	370	404	413
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	370	367	370	404	413
Funded internally from departmental resources (b)	370	1,500	1,500	-	-
TOTAL	740	1,867	1,870	404	413
Total cash used to acquire assets	740	1,867	1,870	404	413

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years Departmental Capital Budgets (DCBs).

(b) Includes the following sources of funding:

- current and prior year appropriations
- s74 Retained revenue receipts, and
- proceeds from the sale of assets.