

# PART C

## **Budget Statements**



## Section 1: Appropriations and budget measures

The planned outcome for the Department of the Senate is *effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament*.

The department contributes to the achievement of this outcome through the following five output groups:

- Output Group 1 – Clerk’s Office
- Output Group 2 – Table Office
- Output Group 3 – Procedure Office
- Output Group 4 – Committee Office
- Output Group 5 – Black Rod’s Office

The five Offices/Output Groups are supported by corporate services units. The costs of corporate services are apportioned as a component of each of the five output groups’ price of outputs.

### Appropriations

The total appropriation for the department in the 2004-05 Budget is \$42.7 million (compared with \$43.1 million in 2003-04).

Table 1.1 (at page 15) shows total appropriations for the Department of the Senate. The department receives annual departmental, annual administered and special administered appropriations.

The department’s price of outputs is \$34.7 million, of which 84.8 per cent (\$29.4 million) is contributed from the Appropriation (Parliamentary Departments) Bill. The balance of \$5.3 million represents revenue from other sources and is mainly accounted for by:

- resources received free of charge (e.g. office space); and
- sales of goods and services (e.g. publications, training programs and security at functions).

The amount of \$29.4 million contributed from the Appropriation (Parliamentary Departments) Bill compares to \$30.3 million contributed in 2003-04. This decrease is due to the savings measure enforced on the department by government in the 2003-04 budget to ‘offset’ the costs of enhanced security for Parliament House. This represents a cost to the department in 2004-05 of \$1.2 million rising to \$1.3 million in 2006-07. The savings measure was to be achieved by the implementation of the Podger review recommendation that the joint parliamentary departments be amalgamated. The department does not accept the legitimacy of this measure, given that it has no access to or control over any savings that may be achieved by the amalgamation.

For the 2004-05 budget, government has provided some relief to the department by appropriating an additional \$1.3 million to the Department of Parliamentary Services (DPS) as part of a package of security related budget measures. In turn, DPS will be in a position to reduce the charge to each of the chamber departments for security services by \$0.65 million for 2004-05 only.

During the 2003-04 additional estimates process, an additional amount of \$24,000 was appropriated to the department for the 2003-04 financial year. This amount represented a partial supplementation of recent price increases in the department's Comcover general insurance premium, which has seen the premium increase from \$38,500 in 2001-02 to \$129,284 in 2003-04. Portfolio Additional Estimates Statements were not prepared for 2003-04 on the proviso that this amount would be disclosed in the 2004-05 PBS. The same amount of \$24,000 has been added to the department's annual appropriation for 2004-05 only. This measure applies to all Commonwealth agencies.

In the 2001-02 budget, an amount of \$0.6 million was included in the 2004-05 forward year. This related to expected commitments for employee entitlements.

Apart from the items mentioned in the preceding paragraphs, no budget measures affect the department in 2004-05.

Table 1.2 summarises the department's revenue from independent sources for 2004-05. Table 1.3 summarises the department's special appropriations for 2004-05. Both of these tables are at page 16.

**Department of the Senate — Appropriations 2004-05**  
**Table 1.1: Appropriations and other revenue ('000)**

Outcome	Departmental (price of outputs) (\$'000)			Administered (\$'000)			Total appropriations		
	Revenue from Government (appropriations)	Revenue from other sources <sup>(1)</sup>	Price of outputs <sup>(2)</sup>	Annual appropriations (\$'000)	Special appropriations <sup>(3)</sup>	Total administered appropriations			
	Bill No. 1	Total		Bill No. 1	Bill No. 2		(J = C+I)		
	(A)	(B) (C = A+B)	(D) (E = C+D)	(F)	(G)	(H)	(I = F+G+H)		
<b>Outcome 1 - Effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament</b>	29,437	-	29,437	5,280	34,717	1,390	11,913	13,303	42,740
<b>Total</b>	29,437	-	29,437	5,280	34,717	1,390	11,913	13,303	42,740
					Departmental capital (equity injections and loans)				
					Administered capital				
					Total appropriations				42,740

1. Revenue from other sources includes resources received free of charge and miscellaneous receipts.

2. Refer to the Budgeted Statement of Financial Performance for application of agency revenue.

3. Estimated expenses from individual Special Appropriations are shown in Table 1.3.

**Department of the Senate — Revenue 2004-05****Table 1.2: Revenue from independent sources ('000)**

	Estimated revenue 2003-04 \$'000	Estimated revenue 2004-05 \$'000
Training programs	173,000	180,000
Security at functions	50,000	51,000
Other	58,000	50,000
<b>Total estimated revenue</b>	<b>281,000</b>	<b>281,000</b>

**Department of the Senate — Special Appropriations 2004-05****Table 1.3: Estimates of expenses from special appropriations ('000)**

	Estimated expenses 2003-04 \$'000	Estimated expenses 2004-05 \$'000
Senators' salaries, allowances and entitlements	11,760	11,913
<b>Total estimated expense</b>	<b>11,760</b>	<b>11,913</b>

The legislation establishing these special appropriations is administered by the Department of Finance and Administration and the Department of Employment and Workplace Relations. Arrangements have been entered into with these departments to allow the Department of the Senate to draw upon these appropriations.

**Department of the Senate — Special Accounts 2004-05**

The department has two special accounts: *Other Trust Monies* and *Services for Other Government and non-Agency Bodies*. Both of these accounts have a nil balance as at May 2004 and no transactions are planned for the remainder of the financial year and in 2004-05.

## Section 2: Outcome and outputs information

### Outcomes and output groups

The map on the following page shows the relationship between the planned outcome and the contributing outputs for the Department of the Senate. Financial details for the planned outcome by outputs and output groups appear in Table 2.1 (Total Resources for Outcome 1) while non-financial information appears in Table 2.2 (Performance Information for Outcome 1).

#### **Output cost attribution**

The cost of corporate support and other corporate overheads is allocated across all output groups on the basis of average staffing levels, with the exception of output 5.2 (Security), which is calculated on a direct cost basis.

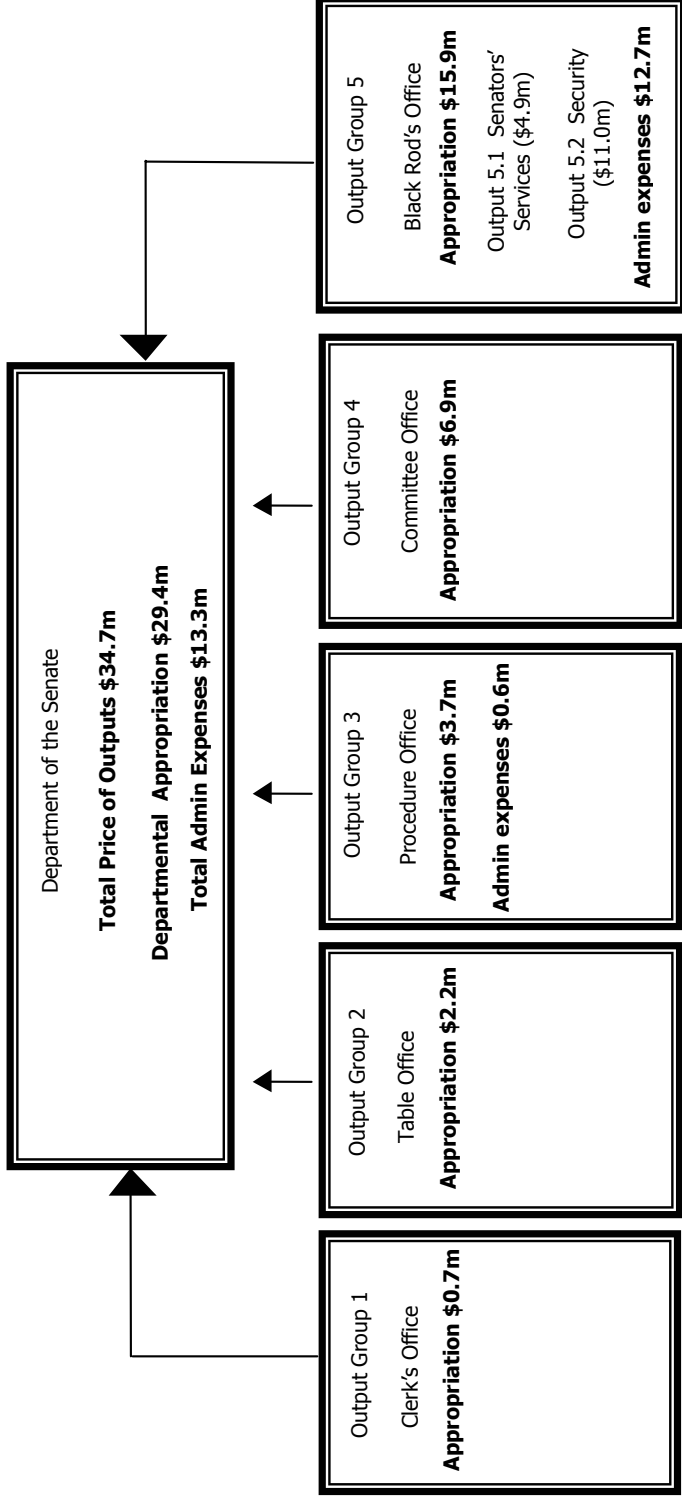
#### **Administration of parliamentary security**

The transfer of security staff from the two chamber departments to the Joint House Department was completed in October 2003.

On 18 August 2003, the Senate agreed to a resolution abolishing the Joint House Department, the Department of the Parliamentary Library and the Department of the Parliamentary Reporting Staff with effect from 31 January 2004, and establishing a new service department, the Department of the Parliamentary Services (DPS), from 1 February 2004 to fulfil all the functions of the former joint departments.

A Memorandum of Understanding between the Joint House Department and the two chamber departments for the provision of security services was signed on 5 September 2003. The Department of the Senate continues to show a 50 per cent share of the cost of security in Parliament House as an output of the department. The security infrastructure is owned jointly by the two chamber departments, but minor administrative assets have been transferred to DPS.

**Map 1 - Outcome and Output Groups 1 to 5 - Contributing Outputs**



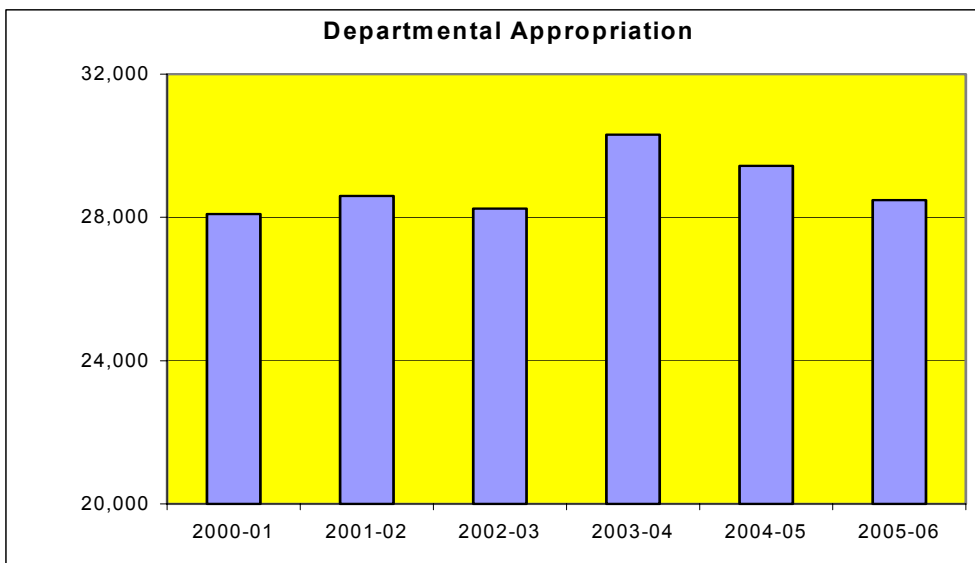
## Changes to outcomes and outputs

There has been no change to the department's outcome or outputs.

### TRENDS IN RESOURCING

Chart 2 shows the departmental appropriation at \$29.4 million in 2004-05, down from \$30.3 million in 2003-04. The chart highlights a steady decline in appropriation that will occur from 2003-04 to 2005-06, at which stage the department will be back to the funding levels of 2000-01 but with the added responsibility of having to fund enhanced security at Parliament House. Without a change in the level of security required by government at Parliament House, a willingness on the part of government to fund the additional security it demands, or a reversal of the savings measure stipulated by government from 2005-06, the department predicts a funding crisis from 2005-06 onwards.

**Chart 2: Trends in departmental appropriation ('000)**



The decrease in appropriation in 2004-05 is due to the savings measure disclosed in the 2003-04 budget of \$1.2 million. As discussed at page 13, in 2004-05 the savings measure will be partly ameliorated by a reduced charge from DPS of \$0.65m. The chamber departments will be working cooperatively with DPS to reduce the cost of security within Parliament House even further in 2004-05.

### **Outcome 1 — Effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament**

To achieve this outcome with the funds appropriated by the Parliament, the department provides the Senate, its committees, the President of the Senate, senators and the public with a broad range of advisory and support services.

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** - provision of office services, information technology security advice, 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 activities of the Senate and its committees.

These areas are reflected as intermediate outcomes in the diagram on page 8.

### **OUTCOME 1 — RESOURCING**

Table 2.1 shows how the 2004-05 appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from departmental appropriation, revenue from other sources, and the total price of outputs.

**Table 2.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000
<b>Administered appropriations</b>		
Senators' salaries, allowances and entitlements	11,760	11,913
Office-holders' support	665	747
Citizenship Visits Program	633	643
<b>Total administered expenses</b>	<b>13,058</b>	<b>13,303</b>

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Table 2.1 Total resources for Outcome 1 (continued)

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000
<b>Departmental appropriations</b>		
<b>Output Group 1 - Clerk's Office</b>	<b>835</b>	<b>749</b>
<b>Departmental appropriations</b>		
<b>Output Group 2 - Table Office</b>	<b>2,187</b>	<b>2,210</b>
<b>Departmental appropriations</b>		
<b>Output Group 3 - Procedure Office</b>	<b>4,019</b>	<b>3,674</b>
<b>Departmental appropriations</b>		
<b>Output Group 4 - Committee Office</b>	<b>7,047</b>	<b>6,935</b>
<b>Departmental appropriations</b>		
<b>Output Group 5 - Black Rod's Office</b>		
Output 5.1 - Senators' services	4,571	4,849
Output 5.2 - Security	11,653	11,020
<b>Subtotal Output Group 5</b>	<b>16,224</b>	<b>15,869</b>
<b>Total revenue from government (appropriations)</b>	<b>30,312</b>	<b>29,437</b>
<b>Contribution to price of departmental outputs</b>	<b>85%</b>	<b>85%</b>
<b>Revenue from other sources</b>		
Resources received free of charge	4,999	4,999
Sale of goods and services	173	180
Other	108	101
<b>Total revenue from other sources</b>	<b>5,280</b>	<b>5,280</b>
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	<b>35,592</b>	<b>34,717</b>
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>48,650</b>	<b>48,020</b>
	2003-04	2004-05
<b>Average staffing level (number) *</b>	224	172

\* The decrease in the average staffing level for 2004-05 reflects the transfer of 52 full time equivalent security staff to DPS in 2003-04.

## **OUTCOME 1 — CONTRIBUTION OF OUTPUTS**

The department's contribution to the achievement of Outcome 1 is assessed using indicators and processes which cover all of the department's output groups, as well as using indicators and processes which are specific to particular output groups. Indicators and assessment 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 2004-05 annual report.

## **PERFORMANCE INFORMATION FOR OUTCOME 1**

**Table 2.2 Performance information**

<b>Performance information across output groups</b>
<p>For the department's output groups, performance is monitored on the basis of:</p>
<p><b>Quality</b></p> <ul style="list-style-type: none"><li>• 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.</li></ul>
<p><b>Timeliness</b></p> <ul style="list-style-type: none"><li>• Advice or material given on request of senator in time to be used for the purpose for which it was required.</li><li>• 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.</li></ul>
<p><b>Quantity</b></p> <ul style="list-style-type: none"><li>• On the basis of recent experience, in 2004-05 the Department would expect to support the Senate on approximately 70 sitting days and committees in accordance with their requirements.</li></ul>
<p><b>Price</b></p> <ul style="list-style-type: none"><li>• The total price of the department's outputs in 2004-05 is estimated to be \$34.7m.</li></ul>

<b>Performance Information for Individual Outputs</b>	
<p>In addition to the foregoing performance indicators and assessments that apply to the department's output groups, the following indicators and assessments apply to the individual outputs indicated.</p>	
<b>Output</b>	<b>Performance Information</b>
<b>Output Group 1: Clerk's Office</b>	
<p>Provision of sound and timely advice on proceedings of the Senate and its committees and provision of leadership and strategic direction for the department.</p> <p>Provision of secretariat and advisory support to the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests.</p> <p>Provision of procedural information and related services to senators and the Senate department.</p>	<p><i>Quality:</i> 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 accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Odgers' Australian Senate Practice</i> updated each six months; new printed edition produced regularly.</p> <p><i>Procedural Information Bulletin</i> produced two days after end of sitting fortnights.</p> <p>Other procedural resources updated and augmented as required.</p> <p><i>Quantity:</i> As required, on request, or proactively, to facilitate proceedings.</p>

<b>Output Group 2: Table Office</b>	
<p>Provision of programming and procedural support to the Senate.</p> <p>Processing of legislation and maintenance of related information systems.</p> <p>Preparation and maintenance of the record of proceedings of the Senate, records of current and outstanding business, and statistical information on the business of the Senate.</p> <p>Processing of tabled documents and maintenance of safe custody of Senate records, and provision of a document distribution and inquiries service to senators, staff, government, departments and the public.</p> <p>Provision of secretariat support to the Appropriations and Staffing Committee, Selection of Bills Committee and Publications Committees.</p>	<p><i>Quality:</i> 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>Key business documents are accurate and of a high standard.</p> <p><i>Timeliness:</i> <i>Order of Business</i> finalised and distributed prior to sittings and advice prepared proactively or as required.</p> <p><i>Journals of the Senate</i> for the previous day and <i>Notice Paper</i> for the current day available prior to sittings; statistical and other documentation available as required or in accordance with predetermined requirements.</p> <p>Running sheets available as soon as practicable; proposed amendments distributed in accordance with requirements; schedules of amendments and prints of bills available in accordance with predetermined requirements.</p> <p>All inquiries answered and documents stored or distributed on a timely basis.</p> <p>Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Quantity:</i> As required to facilitate proceedings; quantities meet predetermined distribution requirements or are accessible electronically or both.</p>

<b>Output Group 3: Procedure Office</b>	
<p>Provision of legislative drafting services to non-government senators.</p> <p>Provision of secretariat support to the Regulations and Ordinances Committee and Scrutiny of Bills Committee.</p> <p>Provision of parliamentary information services to the community.</p> <p>Provision of parliamentary education services to schools, teachers and students.</p> <p>Provision of policy advice and secretariat support for the maintenance and development of interparliamentary relations including the Inter-Parliamentary Union, overseas conferences and delegations program for senators.</p> <p><b>Administered item:</b></p> <p>Support for the Citizenship Visits Program for school children visiting Parliament House.</p>	<p><i>Quality:</i> 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>Amendments and bills are accurate and legally sound.</p> <p>Public information and parliamentary research is accurate, comprehensive and targeted for particular needs.</p> <p>Curriculum materials and Education Centre programs are consistent with national and state curriculum frameworks and standards.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p>During sitting periods, amendments drafted as soon as possible after receipt of instructions.</p> <p>Information available on the internet and in publications is up to date and available as soon as practicable.</p>

<b>Output Group 4: Committee Office</b>	
<p>Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.</p>	<p><i>Quality:</i> 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 accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p>Tabling deadlines met in all but extraordinary circumstances.</p> <p><i>Quantity:</i> Documentation is sufficient for committee purposes and material available to the public is available promptly, electronically or in hard copy.</p>

<b>Output Group 5: Black Rod's Office</b>	
<p><b>Output 5.1 – Senators' Services</b></p> <p>Provision of office support and information technology support services for senators and Senate office-holders in their Parliament House offices.</p> <p>Provision of support services, in conjunction with the House of Representatives, to the Former Members' Association.</p> <p><b>Administered items:</b></p> <p>Support for the offices of the President of the Senate and the Deputy President of the Senate.</p> <p>Payment of parliamentary salaries and allowances to senators and office-holders of the Senate.</p>	<p><i>Quality:</i> 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 and publications are accurate and of a high standard.</p> <p><i>Timeliness:</i> All support services delivered in a timely manner.</p> <p><i>Quantity:</i> All support services and supplies delivered in accordance with entitlements on request.</p>
<p><b>Output 5.2 – Security</b></p> <p>Provision of security advice, systems and monitoring for the protection of Parliament House, parliamentarians, other occupants and visitors to the building.</p>	<p><i>Quality:</i> Security advice and services are delivered in accordance with the policies and standards set by the President, the Security Management Board, the Parliament House Security Policy Manual and the Parliamentary Security Staff Procedures Manual.</p> <p><i>Quantity:</i> Security services are commensurate with the level of threat and are delivered within budget.</p>

## **EVALUATIONS**

The department's activities are evaluated through both internal and external audits. The Audit and Evaluation Committee is an important part of the department's evaluation strategy. Reviews conducted throughout the year are tabled at each Audit and Evaluation Committee meeting and members consider the findings and recommendations. Agreed recommendations are incorporated in the department's practices and procedures.

The department's Strategic Internal Audit Plan 2003-2006 focuses on areas of highest risk and where management feels the greatest value can be added. The audit program includes a combination of compliance and comprehensive reviews. There are usually between 8 and 12 audits conducted each year.

For the 2004-05 financial year, the following areas within the department may be subject to an internal audit:

- transfer of the security function;
- stationery store;
- domestic travel, incorporating credit card usage;
- portable and attractive assets; and
- official hospitality.

The planned internal audit program for 2004-05 will be finalised in consultation with the executive and approved by the Audit and Evaluation Committee in July 2004.

The department is also covered by the program of the Australian National Audit Office (ANAO) and may be involved in some cross-portfolio audits or benchmarking activities.

Senators are surveyed biennially on the quality of the full range of services provided by the department. The Appropriations and Staffing Committee and the Finance and Public Administration Legislation Committee also play an important role in monitoring the performance of the department.

## **Competitive tendering and contracting**

Purchasing activities within the department are in accordance with the Commonwealth Procurement Guidelines. Major service providers are selected on the basis of value for money through competitive tendering processes as required.

## Section 3: Budgeted financial statements

### Departmental Financial Statements

#### **Table 3.1: Budgeted Departmental Statement of Financial Performance**

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

#### **Table 3.2: Budgeted Departmental Statement of Financial Position**

This statement identifies assets and liabilities.

#### **Table 3.3: Budgeted Departmental Statement of Cash Flows**

This statement identifies the department's cash flows, categorising them by operating, financing and investing activities. A break down of all operating cash outflows by program is disclosed at Appendix 1. There are no major changes in cash flows to note other than what has already been discussed under *Budget Measures*.

### Schedule of Administered Activity

#### **Table 3.4: Schedule of Budgeted Administered Revenues and Expenses**

This schedule identifies revenues and expenses which the department administers on behalf of the Commonwealth.

#### **Table 3.5: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government**

This schedule identifies assets and liabilities which the department administers on behalf of the Commonwealth.

#### **Table 3.6: Schedule of Budgeted Administered Cash Flows**

This schedule identifies cash flows which the department administers on behalf of the Commonwealth.

Part C: Budget Statements — Department of the Senate

**Table 3.1: Budgeted Departmental Statement of Financial Performance  
for the period ended 30 June**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>Revenues from ordinary activities</b>					
Revenues from government	30,312	29,437	28,480	29,009	29,280
Sales of goods and services	250	250	250	250	250
Interest	-	-	-	-	-
Proceeds from sales of assets	31	31	31	31	31
Net foreign exchange gains	-	-	-	-	-
Other	4,999	4,999	4,999	4,999	4,999
<b>Total revenues from ordinary activities</b>	<b>35,592</b>	<b>34,717</b>	<b>33,760</b>	<b>34,289</b>	<b>34,560</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees *	16,124	15,363	15,022	15,455	15,679
Suppliers *	15,798	15,611	14,920	14,940	14,870
Grants	-	-	-	-	-
Depreciation and amortisation	3,670	3,743	3,818	3,894	4,011
Write-down of assets	-	-	-	-	-
Value of assets sold	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>35,592</b>	<b>34,717</b>	<b>33,760</b>	<b>34,289</b>	<b>34,560</b>
Borrowing costs expense	-	-	-	-	-
<b>Net surplus or deficit from ordinary activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gain or loss on extraordinary items	-	-	-	-	-
<b>Net surplus or deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Employee and supplier expenses (in total) are broken down by organisational unit in Appendix 1.

**Table 3.2: Budgeted Departmental Statement of Financial Position  
as at 30 June**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	1,403	1,632	969	1,215	1,421
Receivables	14,000	13,860	13,721	13,584	13,448
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>15,403</b>	<b>15,492</b>	<b>14,690</b>	<b>14,799</b>	<b>14,869</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	18,435	18,247	18,956	18,762	18,561
Inventories	223	223	223	223	223
Intangibles	237	237	237	237	237
Other	67	75	83	91	100
<b>Total non-financial assets</b>	<b>18,962</b>	<b>18,782</b>	<b>19,499</b>	<b>19,313</b>	<b>19,121</b>
<b>Total assets</b>	<b>34,365</b>	<b>34,274</b>	<b>34,189</b>	<b>34,112</b>	<b>33,990</b>
<b>LIABILITIES</b>					
<b>Debt</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
<b>Total debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions and payables</b>					
Employees	4,700	4,750	4,800	4,850	4,850
Suppliers	2,830	2,689	2,554	2,427	2,305
Grants	-	-	-	-	-
Other	-	-	-	-	-
<b>Total provisions and payables</b>	<b>7,530</b>	<b>7,439</b>	<b>7,354</b>	<b>7,277</b>	<b>7,155</b>
<b>Total liabilities</b>	<b>7,530</b>	<b>7,439</b>	<b>7,354</b>	<b>7,277</b>	<b>7,155</b>
<b>EQUITY</b>					
Capital	2,527	2,527	2,527	2,527	2,527
Reserves	11,662	11,662	11,662	11,662	11,662
Accumulated surpluses or deficits	12,646	12,646	12,646	12,646	12,646
<b>Total equity</b>	<b>26,835</b>	<b>26,835</b>	<b>26,835</b>	<b>26,835</b>	<b>26,835</b>
<b>Current liabilities</b>	<b>5,836</b>	<b>5,765</b>	<b>5,699</b>	<b>5,640</b>	<b>5,545</b>
<b>Non-current liabilities</b>	<b>1,694</b>	<b>1,674</b>	<b>1,655</b>	<b>1,637</b>	<b>1,610</b>
<b>Current assets</b>	<b>15,403</b>	<b>15,492</b>	<b>14,690</b>	<b>14,799</b>	<b>14,869</b>
<b>Non-current assets</b>	<b>18,962</b>	<b>18,782</b>	<b>19,499</b>	<b>19,313</b>	<b>19,121</b>

**Table 3.3: Budgeted Departmental Statement of Cash Flows  
for the period ended 30 June**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations for outputs	30,312	29,437	28,480	29,009	29,280
Sales of goods and services	391	390	389	387	386
Other	700	700	700	700	700
<b>Total cash received</b>	<b>31,403</b>	<b>30,527</b>	<b>29,569</b>	<b>30,096</b>	<b>30,366</b>
<b>Cash used</b>					
Employees	15,013	14,471	14,395	14,907	15,280
Suppliers	12,038	11,602	10,640	10,575	10,400
Other	700	700	700	700	700
<b>Total cash used</b>	<b>27,751</b>	<b>26,773</b>	<b>25,735</b>	<b>26,182</b>	<b>26,380</b>
<b>Net cash from operating activities</b>	<b>3,652</b>	<b>3,754</b>	<b>3,834</b>	<b>3,914</b>	<b>3,986</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	31	31	31	31
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	3,486	3,556	4,528	3,699	3,811
Other	-	-	-	-	-
<b>Total cash used</b>	<b>3,486</b>	<b>3,556</b>	<b>4,528</b>	<b>3,699</b>	<b>3,811</b>
<b>Net cash from investing activities</b>	<b>(3,455)</b>	<b>(3,525)</b>	<b>(4,497)</b>	<b>(3,668)</b>	<b>(3,780)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from debt	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Capital use and dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>197</b>	<b>229</b>	<b>(663)</b>	<b>246</b>	<b>206</b>
Cash at the beginning of the reporting period	1,206	1,403	1,632	969	1,215
Cash at the end of the reporting period	1,403	1,632	969	1,215	1,421

**Table 3.4: Schedule of Budgeted Administered Revenues and Expenses  
for the period ended 30 June**

	Estimated actual 2003-04 \$'000	Budget estimates 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>REVENUES</b>					
<b>Taxation</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Interest	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Other sources of non-taxation revenues	13,058	13,303	13,741	14,219	14,713
<b>Total non-taxation</b>	13,058	13,303	13,741	14,219	14,713
<b>Total revenues administered on behalf of the Government</b>	13,058	13,303	13,741	14,219	14,713
<b>EXPENSES</b>					
Grants	633	643	652	659	673
Subsidies	-	-	-	-	-
Personal benefits	11,760	11,913	12,330	12,761	13,208
Suppliers	665	747	759	799	832
Depreciation and amortisation	-	-	-	-	-
Value of assets sold	-	-	-	-	-
Net foreign exchange issues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses administered on behalf of the Government</b>	13,058	13,303	13,741	14,219	14,713

**Table 3.5: Note of Budgeted Assets and Liabilities Administered on behalf of Government *as at 30 June***

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	-	-	-	-	-
Receivables	105	105	105	105	105
Investments	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	105	105	105	105	105
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of the Government</b>	105	105	105	105	105
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions and payables</b>					
Employees	105	105	105	105	105
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
<b>Total provisions and payables</b>	105	105	105	105	105
<b>Total liabilities administered on behalf of the Government</b>	105	105	105	105	105
<b>Current liabilities</b>	55	55	55	55	55
<b>Non-current liabilities</b>	50	50	50	50	50
<b>Current assets</b>	105	105	105	105	105
<b>Non-current assets</b>	-	-	-	-	-

**Table 3.6: Note of Budgeted Administered Cash Flows  
for the period ended 30 June**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Income tax	-	-	-	-	-
Cash from Official Public Account	13,058	13,303	13,741	14,219	14,713
Other	-	-	-	-	-
<b>Total cash received</b>	<b>13,058</b>	<b>13,303</b>	<b>13,741</b>	<b>14,219</b>	<b>14,713</b>
<b>Cash used</b>					
Personal benefits	11,760	11,913	12,330	12,761	13,208
Suppliers	665	747	759	799	832
Grants	633	643	652	659	673
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>13,058</b>	<b>13,303</b>	<b>13,741</b>	<b>14,219</b>	<b>14,713</b>
<b>Net cash from operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>					
Cash at beginning of reporting period	-	-	-	-	-
Administered cash at end of reporting period	-	-	-	-	-

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Departmental Financial Performance (table 3.1)**

Revenue from government has decreased by \$0.9m due to a combination of the savings measure (-1.2m) and parameter and minor adjustments (+\$0.3m).

### **Departmental Financial Position (table 3.2)**

No major changes in the department's financial position are forecast for 2004-05.

### **Administered Note of Revenues and Expenses (table 3.4)**

Increases in administered revenues and expenses reflect increases in salaries and travel costs.

### **Administered Note of Assets and Liabilities (table 3.5)**

No major changes are forecast for 2004-05.

### **Appropriations in the Accrual Budgeting Framework**

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are provided for:

- Departmental price of outputs appropriations: representing the Government's purchase of outputs from agencies;
- Departmental capital appropriations: for investments by the Government for either additional equity or loans in agencies;
- Administered expense appropriations: for the estimated administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- Administered capital appropriations: for increases in administered equity through funding non-expense administered payments.

The department has received no capital appropriations in 2004-05.

## APPENDIX 1: NOTE TO TABLE 3.1 – EMPLOYEE AND SUPPLIER EXPENSES

Employee and Supplier Expenses by Program	Estimated expenditure 2003-04 \$'000	Budgeted expenditure 2004-05 \$'000
<b>Clerk's Office</b>		
Clerk	418	380
Deputy Clerk	381	343
<b>Subtotal</b>	<b>799</b>	<b>723</b>
<b>Table Office</b>		
Executive/Programming	335	337
Journals and Notice Paper	598	600
Legislation and Documents	870	871
<b>Subtotal</b>	<b>1,803</b>	<b>1,808</b>
<b>Procedure Office</b>		
Executive/Legislative Drafting	250	263
Interparliamentary Relations	410	408
Research Section	720	742
Biographical Dictionary Unit	390	397
Parliamentary Education Office	1,125	1,119
Regulations and Ordinances Committee	275	276
Scrutiny of Bills Committee	255	256
<b>Subtotal</b>	<b>3,425</b>	<b>3,461</b>
<b>Committee Office</b>		
Executive	667	668
Senior Clerk's Office	305	305
Standing Committee on Community Affairs	582	550
Standing Committee on Economics	403	400
Standing Committee on Employment, Workplace Relations and Education	450	450
Standing Committee on Environment, Communication, IT & Arts	625	600
Standing Committee on Finance and Public Administration	430	450
Standing Committee on Foreign Affairs, Defence and Trade	435	450
Standing Committee on Legal and Constitutional	605	650
Standing Committee on Rural and Regional Affairs and Transport	460	450
Joint Committee on Corporations and Financial Services	415	415
Joint Committee on ACC/Native Title	340	340
Select Committee on the Lindeberg Grievance	60	170
Select Committee on Free Trade Agreement	90	155
Other Select Committees	375	200
<b>Subtotal</b>	<b>6,242</b>	<b>6,253</b>
<b>Black Rod's Office</b>		
Usher of the Black Rod	320	325
Senators' Services	1,875	1,882
Information Technology	600	605
Security	9,990	9,220
Corporate Support	1,690	1,698
<b>Subtotal</b>	<b>14,475</b>	<b>13,730</b>
<b>Total Employee and Supplier Expenses</b>	<b>26,744</b>	<b>25,975</b>

Note: Above expense totals exclude depreciation and resources received free of charge.