



Parliament of Australia

Department of Parliamentary Services

PORTFOLIO BUDGET STATEMENT 2006-07

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Parliament of Australia
Department of Parliamentary Services

DPS ref: 06/154

8 May 2006

Senator the Hon Paul Calvert
President of the Senate
Parliament House
CANBERRA ACT 2600

Hon David Hawker MP
Speaker of the House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President and Mr Speaker

Portfolio Budget Statement 2006-07

1 I hereby submit the Portfolio Budget Statement in support of the 2006-07 Budget for the Department of Parliamentary Services.

2 The Portfolio Budget Statement sets out:

- (a) the Outcome and Outputs delivered by the department;
- (b) the department's administered items; and
- (c) the performance indicators to be used to assess performance against the department's Outcome.

Yours sincerely

Hilary Penfold QC
Secretary

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User guide to the portfolio budget statements

Purpose of the Portfolio Budget Statements

The purpose of the 2006-07 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. Agencies receive resources from the annual appropriations bills, special appropriations, standing appropriations (including special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills No. 1 and No. 2 2006-07, or Appropriation Bill (Parliamentary Departments) No. 1 2006-07 for the parliamentary departments. In this sense the PB Statements are officially Budget Related Papers and are declared by the Appropriation Bills to be "relevant documents" to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, non-general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates; accordingly, these entities are not reported in the PB Statements.

How to read the PB Statements

The PB Statements are presented in three sections, aligned in several ways to the Budget Papers, as outlined below.

User Guide to the Portfolio Budget Statements

An introduction, explaining the purpose of the PB Statements, the structure of the document, and styles and conventions used.

Portfolio Overview

A brief overview of the portfolio. Portfolio outcomes are depicted in a chart outlining the structure of the outcomes to which the portfolio contributes. This includes a table for Australian Indigenous Expenditures for the portfolio.

Agency Budget Statements

For each agency within the portfolio, a budget statement is presented in five sections:

Section 1: Overview	A brief overview of the agency.
Section 2: Resources	A reconciliation of agency resourcing information from the <i>2005-06 Mid-Year Economic and Fiscal Outlook</i> to the 2006-07 Budget. Includes key changes to the agency's estimates and a table of appropriations and other revenue sources for both Administered and Departmental appropriations.
Section 3: Outcomes	A brief description of the agency's outcomes and, where applicable, Budget measures in summary form. Details the contribution of the agency's outputs to the outcome, performance information for the outcome(s), outputs and administered activities, and planned evaluations. Notes upcoming competitive tendering and contracting that is of a material or sensitive nature. Links the resources appropriated and their application to the agency's outputs and to Administered items.
Section 4: Other reporting requirements	Includes purchaser-provider and cost recovery components.
Section 5: Budgeted financial statements	The agency's budgeted financial statements in accrual format, covering the Budget year, the preceding year and three out-years.
Glossary	Explains key terms.
Index	Alphabetical guide to the PB Statements.

PB Statements and Budget Papers

Comprehensive information on all government decisions announced in the Budget is in Budget Paper No. 2, *Budget Measures 2006-07*. The PB Statements include Budget appropriations for this Budget in each agency's Table 2.2, 2006-07 Budget Measures.

The following chart shows the parts of PB Statements which relate to specific Budget papers.

Budget Paper	PB Statements
Budget Paper No. 1: Budget Strategy and Outlook	
Statement 1: Fiscal Strategy and Budget Priorities Overview of the fiscal and economic outlook	Portfolio structure (Agency) Overview (Agency) Resources for 2006-07
Statement 2: Fiscal Outlook Budget aggregates and variations to the fiscal balance estimates	(Agency) Resources for 2006-07
Statement 10: AAS Financial Statements Accrual financial statements for the general government sector	(Agency) Budgeted financial statements
Budget Paper No. 2: Budget Measures	
Budget revenue, expense and capital measures	(Agency) Resources for 2006-07
Budget Paper No. 3: Federal Financial Relations	
Information on the Australian Government's relations with States, Territories and local government, in particular, Specific Purpose Payments (SPPs)	(Agency) Resources for 2006-07 (Agency) Outcomes
Budget Paper No. 4: Agency Resourcing	
Resourcing for Australian Government agencies, including Appropriation Bills	(Agency) Resources for 2006-07

Departmental and administered items

Under the Australian Government's accrual-based budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies decide (departmental transactions) are separately budgeted for and reported on from transactions agencies make on behalf of others (administered transactions). This ensures that the transactions decided by agencies are reported separately from other transactions in their accounts.

Departmental items

Assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

Administered items

Revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the government according to set government directions. Administered expenses include subsidies, grants and personal benefit payments and Administered revenues include taxes, fees, fines and excises.

Appropriations in the accrual budgeting framework

In the accrual budgeting framework, separate annual appropriations are provided for:

- Departmental price of outputs appropriations: representing the Government's funding for outputs from agencies;
- Departmental capital appropriations: for investments by the Government for either additional equity or loans to agencies or payments from previous years' outputs;
- 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 Territories; and
- Administered capital appropriations: for increases in administered equity through funding non-expense Administered payments.

Special appropriations fund the majority of payments from the Consolidated Revenue Fund (especially those that are entitlement driven or involve transfers to State governments). The appropriation framework is discussed further in the introduction to *Budget Paper No. 4: Agency Resourcing 2006-07*.

Components of agency financial statements

Reporting requirements for budgeted financial statements differ between agencies (for example, according to whether the agency participates in administered transactions). Therefore, not all agencies are required to report against all schedules.

The budgeted financial statements contain the estimates prepared in accordance with the requirements of the government's financial budgeting and reporting framework, including the principles of the Australian Accounting Standards and Statements of Accounting Concepts, as well as specific guidelines issued by the Department of Finance and Administration. They show the planned financial performance for the 2006-07 Budget year and each of the forward years from 2007-08 to 2009-10. The statements also include the estimated actual expenditure for 2005-06 for comparative purposes.

The schedules included in the budgeted financial statements for 2006-07 are as follows.

Schedule	Purpose
Budgeted departmental income statement	Shows the expected financial results for the agency. Identifies full accrual expenses and revenues, which highlights whether the agency is operating at a sustainable level.
Budgeted departmental balance sheet	The financial position of the agency. It helps decision makers to track the management of assets and liabilities.
Budgeted departmental statement of cash flows	Provides information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.
Budgeted departmental statement of changes in equity – summary of movement	This is a new statement for Portfolio Budget Statements that represents the movement of parent entity (the Commonwealth) interest in the agency. The statement has been prepared to reflect the net operating result, movements of capital return and additional capital injections from the Commonwealth.
Departmental capital budget statement	Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.
Departmental property, plant, equipment and intangibles – summary of movement	Shows budgeted acquisitions and disposals of non-financial assets during the Budget year.
Schedule of budgeted income and expenses administered on behalf of government	Identifies the main revenues and expenses administered on behalf of government.

Schedule of budgeted assets and liabilities administered on behalf of government	Shows the assets and liabilities administered on behalf of government.
Schedule of budgeted administered cash flows	Shows cash flows administered on behalf of government.
Schedule of administered capital budget	Shows details of planned administered capital expenditure.
Schedule of administered property, plant, equipment and intangibles — summary of movement	Discloses details of movements in administered non-financial assets.

Abbreviations and conventions

The following notation may be used:

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

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

Enquiries

For further information about this publication please contact Ms Val Barrett, Assistant Secretary, Strategy and Business Services Branch, Department of Parliamentary Services, on (02) 6277 8812.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>

Departmental Overview

Departmental responsibilities

The Department of Parliamentary Services (DPS) provides direct support to the Australian Parliament. The department reports to the Presiding Officers of the Parliament (the President of the Senate, Senator the Hon Paul Calvert and the Speaker of the House of Representatives, the Hon David Hawker MP).

Departmental outcome statement

The Presiding Officers have approved the following Outcome statement for the Department of Parliamentary Services:
"Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public."

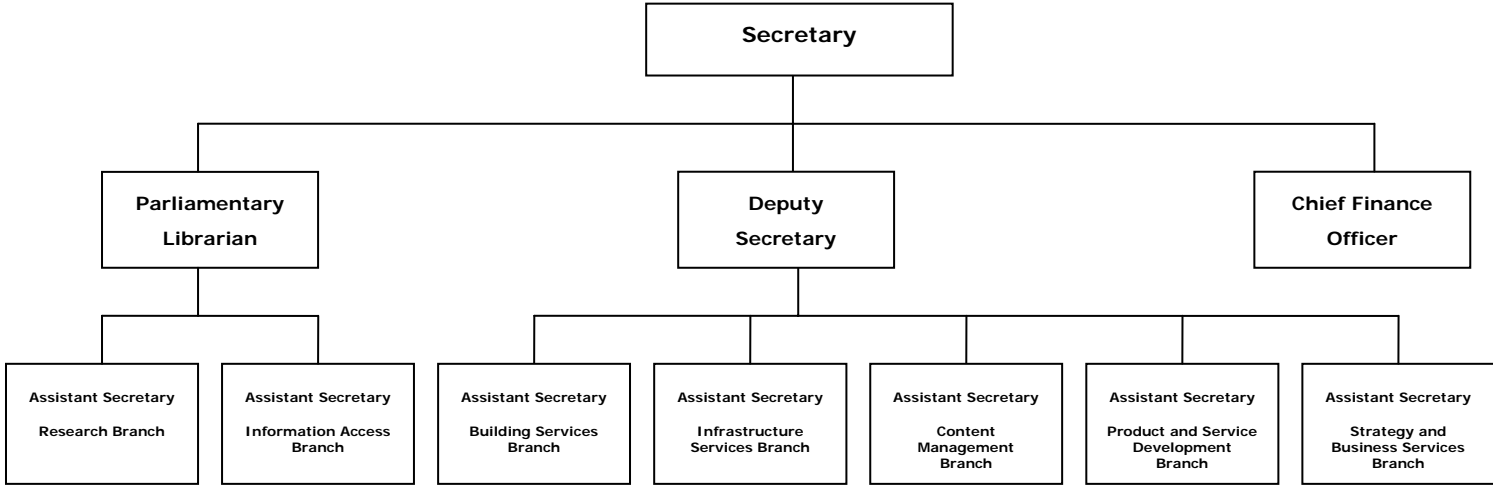
Departmental services

DPS provides a diverse range of services to Senators, Members, other building users and the general public, including:

- information, access, analysis and advice services;
- integrated reporting, information technology, broadcasting and communication services;
- building, systems, landscape, artworks and furniture maintenance, engineering and other building support services;
- visitor services, including management of The Parliament Shop and the Guide Service;
- food, health and recreation, cleaning and other housekeeping services; and
- support services to DPS and other parliamentary departments.

Departmental senior management structure

The following chart shows the DPS senior management structure, which was put in place from 1 February 2006.



2

Australian Government Indigenous Expenditure (AGIE)

The Department of Parliamentary Services has no 2006-07 AGIE to report.

Budget Statement

Section 1: Overview

The Department of Parliamentary Services (DPS) provides a range of integrated services to support the operation of Parliament and occupants of Parliament House. DPS also facilitates access by the general public to the building and to the work of Parliament. These services are outlined in the Departmental Overview (page 1).

DPS also provides information technology services to electorate offices.

Section 2: Resources for 2006-07

The total appropriation for the department in the 2006-07 Budget is \$135.269 million.

2.1: Appropriations and other resources

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how revenue will be applied by outcome, administered and departmental classification.

Budget Statement – Resources - DPS

Table 2.1: Appropriations and other resources 2006-07 ('000)

Department of Parliamentary Services				
Agency Resourcing—2006-2007				
	Departmental		Administered	Total
	Appropriation (Parliamentary Departments) Bill No. 1 \$'000	Receipts ² (a) \$'000	Appropriation (Parliamentary Departments) Bill No. 1 \$'000	\$'000
Parl-DPS01¹				
Administered assets and liabilities	-	-	13,885	13,885
Appropriation	114,860	6,524	-	121,384
TOTAL	114,860	6,524	13,885	135,269

(a) Departmental receipts from other sources (ie other than appropriation amounts) that are available to be spent.

Notes:

¹ Outcome Parl-DPS01: Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public.

² Refer to Table 2.2 for breakdown of significant items of revenue.

Budget Statement – Resources - DPS

2.2: Other receipts available to be used

Table 2.2 provides details of other receipts available to be used and includes FMA s.31 receipts and resources received free of charge.

Table 2.2: Other resources available to be used

	Estimated resources 2005-06 \$'000	Budget estimate 2006-07 \$'000
Departmental resources		
Electorate office support (FMA Act s.31)	1,720	1,740
Parliament House shop sales (FMA Act s.31)	1,410	1,420
Rent (FMA Act s.31)	1,176	1,190
Other (FMA Act s.31)	2,213	2,218
Resources received free of charge	167	178
Total departmental other resources available to be used	6,686	6,746

Note:

This table replaces the former table 'Receipts from Other sources'. It represents own source receipts available for spending on departmental purposes and is prepared on an accrual basis, whereas Table 2.1 reports revenue received in cash.

2.3: Movement of administered funds from 2005-06 to 2006-07

Table 2.3: Movement of administered funds from 2005-06 to 2006-07

Movements of funding between years	\$'000
Expected unspent funds at 30 June 2006 for the asset replacement and refurbishment project works for Parliament House.	3,000

Note:

In 2005-06 DPS was provided with administered funding for asset replacement and refurbishment of Parliament House as administered annual operating appropriation. In accordance with budget rules, any amount unspent at 30 June 2006 will lapse. The Minister for Finance and Administration has approved an application to move the expected amount of unspent funds at 30 June 2006 from the current financial year into 2006-07.

Budget Statement – Resources - DPS

2.4 Special accounts

Table 2.4: Estimates of special account and special public money flows and balances

		Opening balance				Closing balance
			Credits	Debits	Adjustments	
		2006-07	2006-07	2006-07	2006-07	2006-07
		<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>
Outcome		\$'000	\$'000	\$'000	\$'000	\$'000
Special accounts						
Service for other Governments and Non-Agency Bodies (D)	DPS01	Nil	Nil	Nil	Nil	Nil
		<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
Special public money						
Comcare Trust Account (D)	DPS01	17	110	110	Nil	17
		<i>17</i>	<i>110</i>	<i>110</i>	<i>Nil</i>	<i>17</i>
Total special accounts and public money						
2006-07 Budget estimate		17	110	110	Nil	17
Total special accounts and public money						
2005-06 estimate actual		<i>17</i>	<i>110</i>	<i>110</i>	<i>Nil</i>	<i>17</i>

(D) = Departmental

Section 3: Outcome

This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the outcome for the Department of Parliamentary Services.

3.1: Summary of outcome, outputs and administered items

Output cost attribution

DPS manages with a branch structure that is aligned to the output structure. Each branch is made up of a number of cost centres that collect all direct operating costs, including depreciation, on an accrual basis. The internal overhead attribution process is completed in a number of steps. First, the costs of all corporate cost centres are allocated to sub-outputs. Then, the cost of providing internal services (ie IT and accommodation) is attributed to those sub-outputs that receive the services. This methodology ensures the department reports the total cost of services provided to clients by each sub-output.

The relationship between activities of the Department of Parliamentary Services and the outcome is summarised in Figure 1.

3.2: Outcome resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for the Outcome, including administered expenses, revenue from government (appropriation), revenue from other sources (Departmental) and the total price of outputs.

3.3: Output structure changes

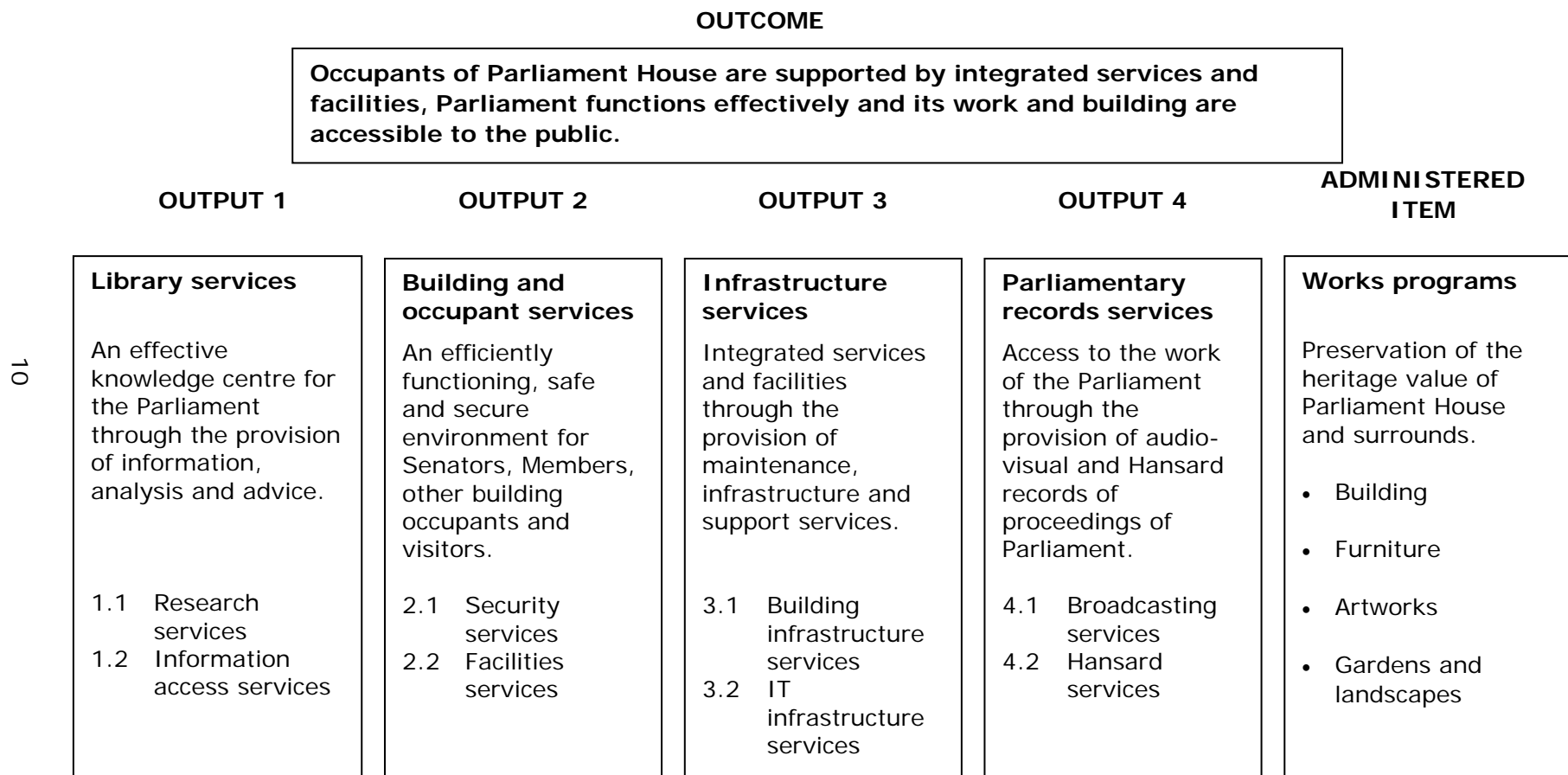
As foreshadowed in the 2005-06 Portfolio Budget Statement, the Department of Parliamentary Services conducted a major review of the way it develops and delivers its services and facilities. On 1 February 2006, the department was restructured with the objective of delivering a better integrated, more customer-focused department.

The new shape of the department has resulted in several changes to the Output structure:

Budget Statement – Outcome - DPS

- the former Output 1, Information and Research Services, has been renamed Library services with the renamed sub-outputs being Research services and Information access services;
- the former Output 2, Client and Technical Services, has been divided between the new Output 3, Infrastructure services, and the new Output 4, Parliamentary records services, with the renamed sub-outputs being IT infrastructure services in Output 3 and Broadcasting services and Hansard services in Output 4;
- The former Output 3, Building and Occupant Services, has been divided between the new Output 2, Building and occupant services, and the new Output 3, Infrastructure services, with the renamed sub-outputs being Security services and Facilities services in Output 2 and Building infrastructure services in Output 3.

Figure 1: Outcome and output groups and administered items



Budget Statement — Outcome — DPS

Table 3.1: Total resources for Outcome

	Estimated actual 2005-06 \$'000		Budget estimate 2006-07 \$'000
Administered appropriations		Administered appropriations	
Asset replacement	7,630	Asset replacement	13,885
Total administered appropriations	7,630	Total administered appropriations	13,885
Departmental appropriations		Departmental appropriations	
Output Group 1 Information & research services		Output Group 1 Library services	
Output 1.1 Information, analysis & advice services	11,868	Output 1.1 Research services	11,436
Output 1.2 Access to collection sources	8,404	Output 1.2 Information access services	9,341
Subtotal Output Group 1	20,272	Subtotal Output Group 1	20,777
Departmental appropriations		Departmental appropriations	
Output Group 2 Client & technical services		Output Group 2 Building & occupant services	
Output 2.1 Client support, broadcasting Hansard services	16,518	Output 2.1 Security services	29,265
Output 2.2 IT & broadcasting support	19,029	Output 2.2 Facilities services	9,551
Subtotal Output Group 2	35,547	Subtotal Output Group 2	38,816
Departmental appropriations		Departmental appropriations	
Output Group 3 Building & occupant services		Output Group 3 Infrastructure services	
Output 3.1 Occupant services	34,015	Output 3.1 Building infrastructure services	19,340
Output 3.2 Visitor services	2,142	Output 3.2 IT infrastructure services	19,311
Output 3.3 Asset management services	20,874		
Subtotal Output Group 3	57,031	Subtotal Output Group 3	38,651

Budget Statement — Outcome — DPS

Table 3.1: Total resources for Outcome (Cont)

		Departmental appropriations	
		Output Group 4 Parliamentary records service	
		Output 4.1 Broadcasting services	5,649
		Output 4.2 Hansard services	10,967
		Subtotal Output Group 4	16,616
Total revenue from government (appropriations)		Total revenue from government (appropriations)	
Contributing to price of departmental outputs	112,850	Contributing to price of departmental outputs	114,860
Other resources available to be used		Other resources available to be used	
Output 2.1	1,082	Output 2.1	300
Output 2.2	2,092	Output 2.2	3,192
Output 3.1	2,702	Output 3.1	50
Output 3.2	723	Output 3.2	2,974
Output 3.3	87	Output 4.1	230
Total revenue from other sources	6,686		6,746
Total price of departmental outputs	119,536		121,606
(Total revenue from government and from other sources)			
Total estimated resourcing for Outcome 1			
(Total price of outputs and administered appropriations)	127,166		135,491
	2005-06		2006-07
Average staffing level (number)	820		820

Table 3.2: Performance information for Outcome

Outcome	
Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively, and its work and building are accessible to the public.	
Effectiveness	Stakeholder feedback
An assessment of various aspects of DPS services by Senators and Members and other building occupants	<p>A customer survey conducted each Parliament that includes feedback on:</p> <ul style="list-style-type: none"> a) Appropriateness of, and satisfaction with, existing services; b) problems with service delivery; c) identification of service gaps; and d) the extent to which services and facilities are appropriately and conveniently integrated and accessible to assist the user.
Output 1 – Library Services	
1.1 – Research services	
Description	
Research services provided to the Parliament include responding to requests from individuals for information and research services, and the production of general distribution briefs and publications.	
Quality	
<i>Indicator</i>	<i>Measure/Target</i>
Client satisfaction with requests and general briefs and publications (GBPs)	High level of client satisfaction (target 90%).
	Client service delivered to timeliness service standard (target 90%).
	Number of complaints from clients.

Budget Statement — Outcome — DPS

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Individual client requests	Percentage of primary clients (Senators' and Members' offices, including Ministers' offices) using the service (target: 98%). Number of individual client requests (target: 19,000, based on trends in requests since 2002/03).
Self-service requests	Number of online uses of the Parliamentary Library's publications, including the Parliamentary Handbook and General Briefs and Publications, through ParInfo and the Internet (target: 4,500,000)
General Briefs and Publications	Number of General Briefs and Publications produced (target: 190).
Client training and seminars	Attendance at training courses and events (eg Vital Issues seminars) (target: 380)

Price

<i>Indicator</i>	<i>Measure/Target</i>
Cost of research services	Average cost per individual client request. Average cost per self-service client request. Total cost of sub-output.

1.2 – Information access services

Description

The provision of information services to the Library's clients; collection management acquires and provides access to information resources in the collection and the Library catalogue; database services selects, processes and indexes material for library and media databases in ParInfo; and publishing of print and electronic works of DPS including the web sites and the Library's catalogue.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Client satisfaction with information access services	High level of client satisfaction (target: 90%).
	New resources added to the Library's collection within timeliness service standard (target: 85%).
	Percentage of titles in Library collection available to clients online in full text.
	Number of complaints from clients.

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Material added to Library databases	Number of items added to databases created by the Library, including television and radio programs and transcripts in the Electronic Media Monitoring Service, and Library contributions to resources in ParInfo (target: 205,000).
Material added to Library collection	Number of new titles (monographs ¹ and serials) added to the Library's collection (target: 4,800).

¹ Monographs are non-journal publications complete in one volume or a finite number of volumes.

Budget Statement — Outcome — DPS

Use of the Library's collection and databases	Use of the collections and databases including loans from the collection, use of electronic journals, Electronic Media Monitoring Service and Library contributions to resources in ParInfo (target: 2,100,000).
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Price

<i>Indicator</i>	<i>Measure/Target</i>
Cost of information access services	Average cost per item added to the Library's collection. Average cost per item added to the Library's databases. Average cost per use of the Library's databases and collection. Total cost of sub-output.

Output 2 – Building and Occupant Services

2.1 – Security services

Description

Provision of security and emergency services to occupants of, and visitors to, Parliament House.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Extent to which security procedures are followed	Percentage of reported security incidents dealt with in accordance with agreed procedures (target: 100%).
	Percentage of threat image projections (TIPS) correctly identified by PSS officers conducting x-ray security screening duties (target: 85%).
Performance of security systems	Scheduled availability of operational systems: <ul style="list-style-type: none"> a) card management system (target: 100%); b) radio communications equipment (target: 100%); c) x-ray equipment/walk-through metal detection (target: 95%); d) CCTV (target: 98%); e) electronic door locks (target: 99.8%); f) satellite stations (target: 99.9%); and g) alarms (target: 99.9%).

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Validation of security	Percentage of security validation program achieved

Budget Statement — Outcome — DPS

procedures	(target: 100%).
Security incidents	Number of reported security incidents.
Security services	Number of hours of internal guarding (PSS). Number of hours of external guarding (AFP-PS). Number of Parliamentary functions (including official visits) requiring additional security resources.
Price	
<i>Indicator</i>	<i>Measure/Target</i>
Security services	Staff costs for: a) internal guarding (PSS); b) external guarding (AFP-PS); c) guarding for standard operations; d) additional guarding for parliamentary functions; e) additional guarding for non-parliamentary functions. Direct costs of Pass Office operations. Total cost of sub-output.

2.2 – Facilities services

Description

Provision of facilities management, health and wellbeing services and visitor services to occupants of, and visitors to, Parliament House.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Customer satisfaction	High level of building occupant and/or user satisfaction with facilities management services. Number of complaints about facilities management services.
Visitor satisfaction	Visitor satisfaction measured through visitor surveys (target: 85% satisfaction). Number of visitor services complaints.

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Nurses Centre	Number of requests for first aid. Number of health promotion programs conducted. Number of vaccinations delivered under influenza vaccination program. Number of incidents and accidents reported. Number of health support services delivered.
Health and Recreation Centre	Number of members, by category: a) Senators and Members; b) staff of Senators and Members; c) others.

Budget Statement — Outcome — DPS

	<p>Number of casual visits by category of user:</p> <p>a) Senators and Members;</p> <p>b) staff of Senators and Members;</p> <p>c) others.</p> <p>Classes conducted:</p> <p>a) total number of places in classes;</p> <p>b) total number of attendees at classes.</p>
Community engagement with Parliament House	<p>Total number of visitors.</p> <p>Total number of general (public) tours conducted.</p> <p>Total number of school tours conducted.</p> <p>Total number of special tours conducted.</p> <p>School tours – total number of participants.</p> <p>Special tours – total number of participants.</p> <p>Open day - total number of visitors.</p> <p>Garden tours – total number of participants.</p>
Parliament Shop customers	Total number of customers.
Price	
<i>Indicator</i>	<i>Measure/Target</i>
Facilities services	<p>Cleaning costs under contracts:</p> <p>a) internal cleaning costs;</p> <p>b) external cleaning costs.</p> <p>Waste management costs under contracts.</p> <p>Gross revenue from non-catered functions.</p>

Budget Statement — Outcome —DPS

	Gross revenue from:
	a) Press Gallery licensees;
	b) catering contractors;
	c) other licensees.
	Administration fee paid to catering contractors.
	Nurses Centre: Direct costs.
	Health and Recreation Centre: Net costs (direct costs less revenue).
	Parliament House Guides services: Net costs (direct costs less revenue).
	Parliament Shop: Revenue (target: \$1.42m).
	Parliament Shop: Net profit (revenue less stock and direct staff costs) (target: 12% of revenue).
Facilities services	Total cost of sub-output.

Output 3 – Infrastructure Services

3.1 – Building infrastructure services

Description

The provision of building and security infrastructure, maintenance services and landscape services, and customer support for these services.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Extent to which the building condition is maintained	<i>Building Condition Index</i> – the current condition of the building fabric of Parliament House, expressed as a percentage of the original condition (target: 89-92%).
Extent to which the landscape condition is maintained	<i>Landscape Condition Index</i> – the current condition of the landscape surrounding Parliament House expressed as a percentage of the total possible condition (target: 90%).
Condition and ageing of engineering systems	<i>Engineering Systems Condition Index</i> – the current operation and condition of the engineering systems in Parliament House against the expected decline of those systems through their life cycles (target: 90%).

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Managing the potential impact on the environment	Electricity consumption (target: 96,951 Gj).
	Gas consumption (target: 48,641 Gj).
	Greenhouse gas emissions (target: 28,845 tonnes CO ²).
	Water consumption (target: 240,000kL).
	Waste recycled as a percentage of total waste

Budget Statement — Outcome —DPS

generated (target: 35%).

Maintenance of plant and building fabric	Percentage of planned maintenance achieved (target: 85%).
Maintenance help desk requests	Total number of calls.
Price	
<i>Indicator</i>	<i>Measure/Target</i>
Maintenance	Maintenance costs reduced by 1.25% from previous year.
Energy	Energy cost reduced by 1.25% from previous year.
Water/sewage services	Water/sewage cost reduced by 1.25% from previous year.
Building infrastructure services	Total cost of sub-output.

3.2 – IT infrastructure services

Description

The provision and maintenance of information technology, broadcasting and telecommunications infrastructure, and customer support for these services.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Customer satisfaction	High level of user satisfaction. Number of user complaints.
High level of critical systems availability ²	Number and percentage of hours of systems unavailable during scheduled service hours: a) information technology infrastructure (computing services) (target: 100% availability); b) information technology infrastructure (network) (target: 100% availability); c) broadcast support infrastructure (target: 100% availability); and d) telecommunications infrastructure (target: 100% availability). Critical systems are defined as: a) House of Representatives applications: <ul style="list-style-type: none">• Chamber applications; and• Table Office applications; b) Senate applications: <ul style="list-style-type: none">• Table Office and Procedures Office; c) Hansard applications;

² Availability is defined as critical systems being operational and useable during scheduled service hours.

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	<ul style="list-style-type: none"> d) OneOffice; e) Building Management System (BMS); f) Parliamentary Computing Network (PCN); g) home servers; h) printer servers; i) e-mail; and j) DPS applications: <ul style="list-style-type: none"> • SAP; • PeopleSoft.
Timeliness of problem resolution	<p>Percentage of support requests resolved within service standards as follows (target: 95%)</p> <ul style="list-style-type: none"> a) immediate priority – response 15 minutes, resolution 2 hours; b) high priority – response 30 minutes, resolution 4 hours; c) medium priority – response 30 minutes, resolution 8 hours; and d) as agreed – response 60 minutes, resolution as agreed.
Quantity	
<i>Indicator</i>	<i>Measure/Target</i>
Support services	<p>Number of support services, by category:</p> <ul style="list-style-type: none"> a) support desk calls; b) training services; c) consultations; d) total number of registered users on Parliamentary Computing Network (PCN); e) amount of storage under management; f) emails transmitted across Internet;

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- g) external web accesses from PCN;
- h) number of telephone calls made;
- i) number of facsimiles sent.

Volume of IT services required	Number and percentage change in registered users supported on the PCN.
Price	
<i>Indicator</i>	<i>Measure/Target</i>
IT support infrastructure	Cost per registered user.
Broadcasting support infrastructure	Cost per broadcast hour.
Telecommunications infrastructure	Total costs.
IT infrastructure services	Total cost of sub-output.

Output 4 – Parliamentary Records Services

4.1 – Broadcasting services

Description

Production of an audio-visual record of proceedings of Parliament (including committees) available for broadcasting and archiving.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
------------------	-----------------------

Customer satisfaction	High level of customer satisfaction. Number of customer complaints.
-----------------------	--

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
------------------	-----------------------

Broadcasting services	Hours of material captured on audio-visual record, by category: a) chambers; b) committees (ACT hearings); c) committees (interstate hearings); and d) client-specific.
-----------------------	---

Price

<i>Indicator</i>	<i>Measure/Target</i>
------------------	-----------------------

Broadcasting services	Cost per hour of material captured on audio-visual record, by category: a) chambers; b) committees (ACT hearings); c) committees (interstate hearings); and
-----------------------	--

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d) client-specific.

Total cost of sub-output.

4.2 –Hansard services

Description

Provision of an accurate Hansard record of proceedings of Parliament (including committees).

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Customer satisfaction	High level of customer satisfaction. Number of customer complaints.
Accuracy of transcription	Error rate as notified by customers: a) chambers; and b) committees (target: maximum of 5 errors per 100 pages transcribed).
Timeliness of transcription	Number of transcripts delivered for chambers within the following standards: a) individual draft speeches – two hours after speech finishes; b) electronic proof Hansard reports – within three hours after House rises; c) hard copy proof Hansard reports – available in Parliament House by 8.30am the following sitting day; d) electronic official Hansard – 10 working days following the last sitting day in the week; and e) hard copy official Hansard – delivered to publisher within 10 working days following the last sitting day in the week. Number of transcripts delivered for committees within the following standards: a) within 24 hours;

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-
- b) 1-3 days;
 - c) 3-5 days; and
 - d) over 5 days.

Committee transcripts for each category are negotiated with the Clerk Assistant, Committees.
(target: 95%).

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
------------------	-----------------------

Transcription services	Number of hours transcribed, by category: <ul style="list-style-type: none">a) chambers; andb) committees (ACT hearings); andc) committees (interstate hearings).
------------------------	---

Price

<i>Indicator</i>	<i>Measure/Target</i>
------------------	-----------------------

Hansard services	Cost per hour transcribed, by category: <ul style="list-style-type: none">a) chambers;b) committees (ACT hearings); andc) committees (interstate hearings). Total cost of sub-output.
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Administered item – Works programs

Description

Plan, develop and deliver into service:

- a) a building works program; and
- b) an artworks conservation and development program.

These programs are to support the operation of Parliament into the future, while at the same time preserving the design integrity of the architecture, engineering systems, art and landscape that make up Parliament House.

Quality

<i>Indicator</i>	<i>Measure/Target</i>
Extent to which design integrity is preserved	<i>Design Integrity Index</i> – the current design features of Parliament House and surrounds, expressed as a percentage of the original design intent (target: 90%).
Extent to which projects meet objectives	Client acknowledgement that project has delivered business objectives (target: 100% of projects). Findings of post-implementation reviews.
Extent to which the art collection is preserved	Percentage of artworks conservation program achieved (target: 85%).

Quantity

<i>Indicator</i>	<i>Measure/Target</i>
Extent to which projects are completed on time	Projects are delivered to agreed timetables (target: 100% of projects).

Price

<i>Indicator</i>	<i>Measure/Target</i>
Extent to which projects are completed within	Total expenditure is within the original approved total budget, subject to increases for latent

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budget	conditions or change of scope (target: 100%).
Extent to which administered funds are expended	Percentage of available administered funds expended.

Section 4: Other reporting requirements

4.1: Purchaser-provider arrangements

Cross agency overview

DPS has a purchaser-provider arrangement with the Department of Finance and Administration (Finance) for the provision of information technology support to electorate offices.

Electorate Office support

The Presiding Officers and the Special Minister of State signed an agreement on 14 May 2003 in respect of IT support to Senators and Members and their staff in electorate offices on behalf of Finance, who will meet agreed costs to provide this support. The original agreement covered the period from 1 July 2003 until 30 June 2006. DPS and Finance are in the process of renegotiating the agreement for a further 3 years until 30 June 2009.

Under this agreement:

- (a) DPS and Finance are jointly responsible for information technology strategy and infrastructure for Parliament House, electorate offices and mobile use;
- (b) DPS (in consultation with Finance) will develop and maintain the Standard Operating Environment which will be used in Parliament House and electorate offices, and for mobile use;
- (c) DPS will provide service desk and remote desktop support services; and
- (d) Finance will engage external contractors to supply, maintain and support on-site hardware in electorate offices, to maintain communication links to Parliament House from electorate offices and to provide training services for electorate office staff.

Management meetings, between Finance, DPS and the external contractor (Volante) responsible for managing the Services, are held at least monthly. In these meetings, DPS and Finance:

Budget Statement — Other reporting requirements — DPS

- (a) review procedures and processes and determine what improvements should be made to improve service delivery;
- (b) review the impact of the on-site provider (Volante) on DPS's service delivery; and
- (c) review the impact of DPS on Volante's service delivery.

Six-monthly Executive Service Review meetings are held between senior executive staff from Finance and DPS. The purpose of these meetings is to:

- (a) review the previous six months' service provision;
- (b) review charges for the previous six months;
- (c) verify whether objectives are being met;
- (d) agree plans for the coming six months;
- (e) address any significant procedural or operational issues; and
- (f) review the level of DPS resourcing and service quality and performance to agree whether or not resource levels need to be adjusted (up or down).

The cost of providing this service for the 2006-2007 financial year is estimated at \$1.74 million.

4.2: Cost recovery arrangements

DPS does not have any cost recovery arrangements.

Section 5: Budgeted financial statements

5.1: Analysis of budgeted financial statements

Budgeted departmental statements

Financial performance

The 2006-07 budgeted revenue from government reflects the general application of the 1.25% efficiency dividend and the 2006-07 deflator (allowance for inflation).

Indications are that DPS will manage within the allocated budget for 2005-06, although employee and supplier expenses are higher and depreciation expense is lower than was anticipated in the original budget. DPS's capacity to manage within the allocated budget for 2006-07 and forward years will depend on the savings generated from the continuous improvement reviews and the capacity of other areas within DPS to continue to supplement the Security budget. The funds available for Security are currently around \$3.057m less than the anticipated full-year spending for 2005-06.

DPS's first full year of operation (2004-05) was an election year and the operating result was not typical. The 2005-06 spending levels should give a better indication of whether our current budget is sustainable.

Cash flow

The estimated actual spend on the purchase of property, plant and equipment and intangibles is \$10m less than the budgeted amount. This lower spend is the reason the estimated actual depreciation expense for 2005-06 has reduced from the original budget. The department is aware of the need to develop strategic asset replacement plans for each major class of asset. The DPS restructure brought together the responsibility for the preparation of these plans into the Strategy and Business Services Branch and these plans are one of the first major tasks for that branch to complete.

Once the plans are approved, the Product and Service Development Branch will have the responsibility to undertake the individual projects identified and asset replacement expenditure will increase to budgeted levels with a consequential increase in the depreciation expense.

Administered performance

DPS is reporting a write-down of \$4m in the value of administered assets. This amount appears as an expense in 2005-06.

During 2005-06, DPS found that the Tom Roberts painting, *The Opening of Parliament of the Commonwealth of Australia*, which is on permanent loan from the Royal Collection, was listed as an asset on the DPS administered asset register. The Department of Finance and Administration (Finance) has confirmed that the painting cannot be considered an asset of the Commonwealth and should not be reported on the face of the statements.

DPS will report the painting in the Notes to the financial statements as an asset held in trust, in accordance with 3G of the Finance Minister's Orders. DPS will maintain insurance for the painting.

The amount provided in 2006-07 for the asset replacement and refurbishment of Parliament House has for the first time been indexed for CPI. The Finance Minister has recently agreed to change the source of administered funding from lapsing operating to non-lapsing assets and liability funding. The latter more correctly reflects the requirements for the asset replacement and refurbishment of Parliament House.

DPS was notified by Finance that an amount of \$11.057m of previous years' unspent administered funding would not be made available for building works in 2005-06. Following that advice, all administered works projects were put on hold while a review was conducted with a view to cancelling, slowing down or deferring scheduled projects to ensure cash spending was limited to the \$10.630m available from the 2005-06 appropriation.

A flow-on effect of the slowdown in scheduled projects is that cash spending also slowed, and it is estimated that \$3m of the 2005-06 appropriation will remain unspent at 30 June 2006. The Finance Minister recently approved the application to move \$3m from 2005-06 into 2006-07 to ensure this amount would not lapse.

5.2: Budgeted financial statements tables

Table 5.1: Budgeted departmental income statement (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	112,850	114,860	116,317	118,285	119,808
Goods and services	5,303	5,338	5,381	5,411	5,410
Rents	1,176	1,190	1,171	1,174	1,190
Other	-	-	-	-	-
Resources received free	167	178	179	179	180
Total revenue	119,496	121,566	123,048	125,049	126,588
Gains					
Net gains from sale of assets	40	40	40	40	40
Total gains	40	40	40	40	40
Total income	119,536	121,606	123,088	125,089	126,628
EXPENSE					
Employees	60,052	60,355	61,394	63,073	63,291
Suppliers	41,333	40,898	41,306	41,794	42,384
Depreciation and amortisation	18,151	20,353	20,388	20,222	20,953
Finance costs					
Total expenses	119,536	121,606	123,088	125,089	126,628
Net surplus or (deficit) attributable to the Australian Government	-	-	-	-	-

Budgeted financial statements — DPS

Table 5.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash	318	318	318	318	318
Receivables	797	803	800	800	800
Accrued revenues	42,506	40,619	41,388	46,220	51,336
Total financial assets	43,621	41,740	42,506	47,338	52,454
Non-financial assets					
Infrastructure, plant and equipment	50,769	54,401	55,031	52,130	49,662
Inventories	188	188	188	188	188
Intangibles	10,669	9,924	9,966	9,605	8,450
Other	922	935	947	947	947
Total non-financial assets	62,548	65,448	66,132	62,870	59,247
Total assets	106,169	107,188	108,638	110,208	111,701
LIABILITIES					
Interest bearing liabilities					
Leases	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	18,079	19,087	20,526	22,088	23,560
Other	-	-	-	-	-
Total provisions	18,079	19,087	20,526	22,088	23,560
Payables					
Suppliers	2,555	2,566	2,577	2,585	2,606
Total payables	2,555	2,566	2,577	2,585	2,606
Total liabilities	20,634	21,653	23,103	24,673	26,166
EQUITY*					
Parent entity interest					
Contributed equity	85,507	85,507	85,507	85,507	85,507
Reserves	1,033	1,033	1,033	1,033	1,033
Retained surpluses or accumulated deficits	(1,005)	(1,005)	(1,005)	(1,005)	(1,005)
Total equity	85,535	85,535	85,535	85,535	85,535
Current assets	44,731	42,863	43,641	48,473	53,589
Non-current assets	61,438	64,325	64,997	61,735	58,112
Current liabilities	13,401	14,017	14,890	15,833	16,736
Non-current liabilities	7,233	7,636	8,213	8,840	9,430

*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Table 5.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	6,543	7,176	7,215	7,244	7,260
Appropriations	106,055	116,747	115,548	113,453	114,692
GST received	5,445	5,529	5,336	4,975	5,068
Total cash received	118,043	129,452	128,099	125,672	127,020
Cash used					
Employees	58,821	59,347	59,955	61,512	61,817
Suppliers	47,402	46,905	47,124	47,240	47,913
Financing costs					
Total cash used	106,223	106,252	107,079	108,752	109,730
Net cash from or (used by) operating activities	11,820	23,200	21,020	16,920	17,290
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	40	40	40	40	40
Cash used					
Purchase of property, plant and equipment	12,336	23,240	21,060	16,960	17,330
Net cash from or (used by) Investing activities	(12,296)	(23,200)	(21,020)	(16,920)	(17,290)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	476	-	-	-	-
Net cash from or (used by) Financing activities	476	-	-	-	-
Net increase or (decrease) in cash held					
Cash at the beginning of the reporting period	318	318	318	318	318
Cash at the end of the reporting period	318	318	318	318	318

Budgeted financial statements — DPS

Table 5.4: Departmental statement of changes in equity — summary of movement (Budget year 2006-07)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2006					
Balance carried forward from previous period	(1,005)	1,033	-	85,507	85,535
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(1,005)	1,033	-	85,507	85,535
Income and expense					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expense	-	-	-	-	-
Net operating result	-	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2007	(1,005)	1,033	-	85,507	85,535

Table 5.5: Departmental capital budget statement

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	476	-	-	-	-
Total capital appropriations	476	-	-	-	-
Represented by:					
Purchase of non-financial assets	476	-	-	-	-
Other	-	-	-	-	-
Total represented by	476	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	476	-	-	-	-
Funded internally by departmental resources	11,860	23,240	21,060	16,960	17,330
Total	12,336	23,240	21,060	16,960	17,330

Table 5.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)

	Other infrastructure plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2006			
Gross book value	172,104	26,382	198,486
Accumulated depreciation	121,335	15,713	137,048
Opening net book value	50,769	10,669	61,438
Additions:			
by purchase	19,840	3,400	23,240
Reclassifications			-
Depreciation/amortisation expense	(16,208)	(4,145)	(20,353)
Other movements	-	-	-
Disposals:			
other disposals	-	-	-
As at 30 June 2007			
Gross book value	177,244	24,282	201,526
Accumulated depreciation	122,843	14,358	137,201
Estimated closing net book value	54,401	9,924	64,325

Table 5.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Gains					
Net gains from sale of assets	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Depreciation and amortisation	37,432	37,730	38,063	38,340	34,530
Write down and impairment of assets	4,120	-	-	-	-
Losses					
Net loss from sale of assets	-	-	-	-	-
Total expenses administered on behalf of Government	41,552	37,730	38,063	38,340	34,530

Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables	186	116	93	95	97
Total financial assets	186	116	93	95	97
Non-financial assets					
Land and buildings	1,272,998	1,254,793	1,233,614	1,212,445	1,191,287
Infrastructure, plant and equipment	22,878	16,328	9,648	2,925	251
Heritage and cultural assets	58,923	59,833	60,743	61,653	62,563
Total non-financial assets	1,354,799	1,330,954	1,304,005	1,277,023	1,254,101
Total assets administered on behalf of Government	1,354,985	1,331,070	1,304,098	1,277,118	1,254,198
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions					
Taxation refunds provided					
Other provisions	100	100	100	100	100
Total provisions	100	100	100	100	100
Payables					
Suppliers	190	120	97	99	101
Total payables	190	120	97	99	101
Total liabilities administered on behalf of Government	290	220	197	199	201

Table 5.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
GST Received from ATO	1,407	1,459	1,134	1,134	1,159
Total cash received	1,407	1,459	1,134	1,134	1,159
Cash used					
Suppliers	1,126	1,389	1,111	1,136	1,161
Total cash used	1,126	1,389	1,111	1,136	1,161
Net cash from or (used by) operating activities	281	70	23	(2)	(2)
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	11,262	13,885	11,114	11,358	11,608
Total cash used	11,262	13,885	11,114	11,358	11,608
Net cash from or (used by) investing activities	(11,262)	(13,885)	(11,114)	(11,358)	(11,608)
FINANCING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	(10,981)	(13,815)	(11,091)	(11,360)	(11,610)
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Operating appropriations	11,262	-	-	-	-
- Assets & Liabilities appropriations		13,885	11,114	11,358	11,608
- GST Annotations	1,126	1,389	1,111	1,136	1,161
Cash to Official Public Account for:					
- GST Returned	(1,407)	(1,459)	(1,134)	(1,134)	(1,159)
Cash at end of reporting period	-	-	-	-	-

Budgeted financial statements — DPS

Table 5.10: Schedule of administered capital budget

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Administered capital	-	13,885	11,114	11,358	11,608
Total capital appropriations	-	13,885	11,114	11,358	11,608
Represented by:					
Purchase of non-financial assets	-	13,885	11,114	11,358	11,608
Total represented by	-	13,885	11,114	11,358	11,608
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	13,885	11,114	11,358	11,608
Funded internally by Departmental resources	11,262	-	-	-	-
Total	11,262	13,885	11,114	11,358	11,608

Table 5.11: Schedule of administered property, plant, equipment and intangibles – summary of movement (Budget Year 2006-07)

	Land	Buildings	Other infrastructure plant and equipment	Heritage and cultural assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006					
Gross book value	22,500	1,356,044	34,271	58,923	1,471,738
Accumulated depreciation	-	(105,546)	(11,393)	-	(116,939)
Opening net book value	22,500	1,250,498	22,878	58,923	1,354,799
Additions:					
by purchase	-	12,655	320	910	13,885
Depreciation / Amortisation expense	-	(30,860)	(6,870)	-	(37,730)
As at 30 June 2007					
Gross book value	22,500	1,368,699	34,591	59,833	1,485,623
Accumulated depreciation	-	(136,406)	(18,263)	-	(154,669)
Estimated closing net book value	22,500	1,232,293	16,328	59,833	1,330,954

5.3: Notes to the financial statements

Departmental financial statements and schedule of administered activity

The financial reports are prepared under the Australian Government's accrual-based budgeting framework in accordance with Australian Equivalents to the International Accounting Standards (AEIFRS), the Finance Minister's Orders and Finance Briefs issued by Finance.

Departmental financial statements report on the performance of the departmental activities of the agency or authority. Departmental activities and items are those assets, liabilities, revenues and expenses that an agency or authority has managerial control over and include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

The schedule of administered activity reports on the performance of the administered activities of the agency or authority. Administered activities and items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and Administered revenues include taxes, fees, fines and excises.

Appropriations in the accrual budgeting framework

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

- (a) Departmental price of outputs appropriations, representing the Government's funding for outputs from agencies;
- (b) Departmental capital appropriations for investments by the Government for either additional equity or loans in agencies;
- (c) 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

- (d) Administered capital appropriations, for increases in administered equity through funding non-expense administered payments.

Asset valuation

From 1 July 2002 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure Property, Plant and Equipment. Fair value essentially reflects either the current market selling price of an asset, or where there is no active market, the current replacement cost.

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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.
Additional Estimates Bills or Acts	These are Appropriation Bills Nos 3 and 4, and a separate Bill for the Parliamentary Departments (Appropriations (Parliamentary Departments) Bill (No. 2)). These Bills are introduced into Parliament after the Budget Bills.
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.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.

Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its Outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Measures the joint or independent contribution of Outputs and administered items to the achievement of their specified Outcome.
Efficiency indicators	Measures the adequacy of an agency's management of its Outputs (and where applicable, administered items). Includes Price, Quality and Quantity indicators. The interrelationship between the three efficiency indicators of any one Output should be considered when judging efficiency.
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.

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Fair value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Intermediate Outcomes	More specific medium-term impacts (eg. 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 (<i>see Outcomes</i>).
Liabilities	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual Outcomes are assessments of the end-results or impacts actually achieved.
Output Groups	A logical aggregation of agency Outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of Outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.

Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed Outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of an Output; count or volume measures; how many or how much.
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> (the FMA Act), sections 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 (section 20 of the FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).
Special Appropriations (including Standing 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>

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