

**PORTFOLIO  
BUDGET STATEMENTS  
2010-11**

**DEPARTMENT OF THE SENATE**

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

**BUDGET RELATED PAPER NO. 1.19B**

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## Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

## Enquiries

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A copy of this document can be located on:

- the Australian Government Budget website at <http://www.budget.gov.au>;  
and
- the Australian Parliament House website at: <http://www.aph.gov.au>.



USER GUIDE  
TO THE  
PORTFOLIO BUDGET  
STATEMENTS

# User Guide

## Purpose of the Portfolio Budget Statements

The 2010-11 Portfolio Budget Statements (PBS) provide information to the Senate about the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2010-11. The PBS are Budget Related Papers and are declared by the appropriation bills to be 'relevant documents' to the interpretation of the bills according to section 15AB of the *Acts Interpretation Act 1901*.

## STRUCTURE OF THE PORTFOLIO BUDGET STATEMENTS

The PBS has been revised for the 2010-11 Budget. The PBS are presented in three sections, aligned in several ways to the Budget Papers as outlined below.

<b>Departmental overview</b>	
A brief overview of the department.	
<b>Resources and Planned Performance</b>	
<b>Section 1: Resources</b>	<ul style="list-style-type: none"> <li>• This section includes two components: <ul style="list-style-type: none"> <li>- 1.1 Appropriations and other resources; and</li> <li>- 1.2 Resource Statement.</li> </ul> </li> <li>• The intention of section one is to provide readers with an overview of the functions and responsibilities of the department, its contribution towards its outcome for the budget year and the resources available.</li> <li>• The resource statement details the source and nature of all the resources available in a table.</li> </ul>
<b>Section 2: Outcome and Planned Performance</b>	<ul style="list-style-type: none"> <li>• The outcome resource statement provides lower level resourcing information for general users at the results level, grouped by office (equivalent to a sub-program).</li> </ul>
<b>Section 3: Explanatory tables and budgeted financial statements</b>	<ul style="list-style-type: none"> <li>• The section includes the department's budgeted financial statements in accrual format, covering the budget year, the previous year and three out-years.</li> </ul>
<b>Glossary</b>	Explains key terms.





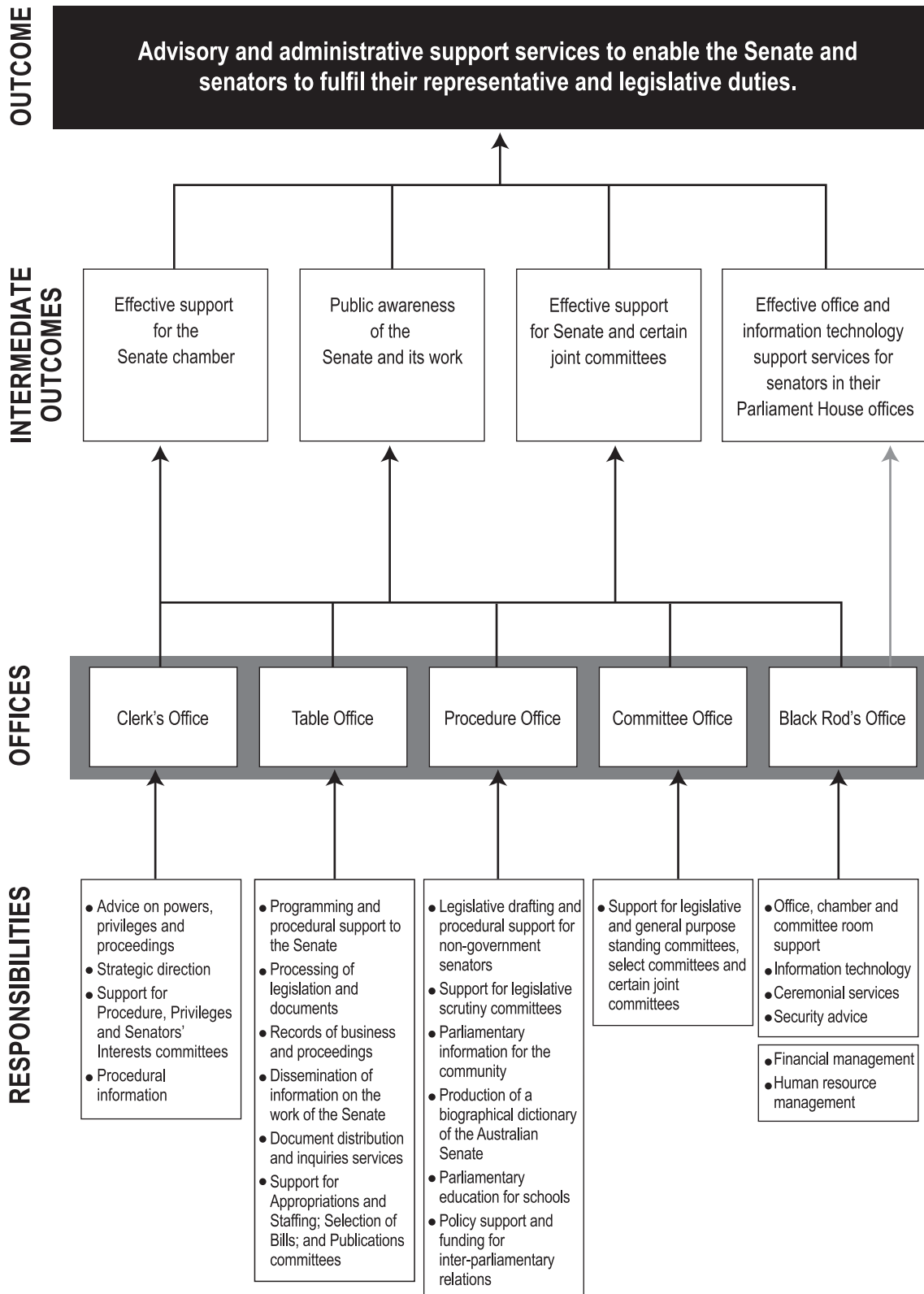
# CONTENTS

<b>Departmental Overview .....</b>	<b>1</b>
Departmental Overview.....	3
<b>Budget Statements .....</b>	<b>7</b>
Section 1: Resources for 2010-11.....	11
Section 2: Outcome and planned performance .....	13
Section 3: Explanatory tables and budgeted financial statements .....	22
Glossary .....	29



# DEPARTMENTAL OVERVIEW

Figure 1



## **DEPARTMENTAL OVERVIEW**

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

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

The department also runs education programs and prepares publications to promote an understanding of parliamentary processes.

These responsibilities are reflected in the intermediate outcomes shown in the diagram on the opposite page.

### **Organisational Structure**

The department is responsible to the Senate through the President of the Senate. The administrative head of the department is the Clerk of the Senate. The department is organised into five offices:

- Clerk's Office – provides procedural and constitutional advice in relation to the proceedings of the Senate and its committees; strategic direction for the department; secretariat support for the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests; and maintains the Register of Senators' Interests.
- Table Office – provides programming and procedural support to the Senate; processes legislation and documents, and archives records of the Senate; produces records of Senate business and proceedings, and disseminates information on the work of the Senate; provides document distribution and inquiries services; and provides secretariat support to several domestic committees.
- Procedure Office – provides advisory and drafting services to non-government senators, secretariat support for the legislative scrutiny committees and policy support for inter-parliamentary relations; conducts parliamentary research; and promotes community awareness and knowledge of the Senate and the parliament.
- Committee Office – provides secretariat support for most Senate and certain joint committees and facilitates the public's awareness of and involvement in the work of committees.
- Black Rod's Office - provides office, chamber and committee room support; information technology and ceremonial services; security advice; and corporate services to the Senate, senators and departmental staff.

## RESOURCES MADE AVAILABLE IN THE BUDGET YEAR

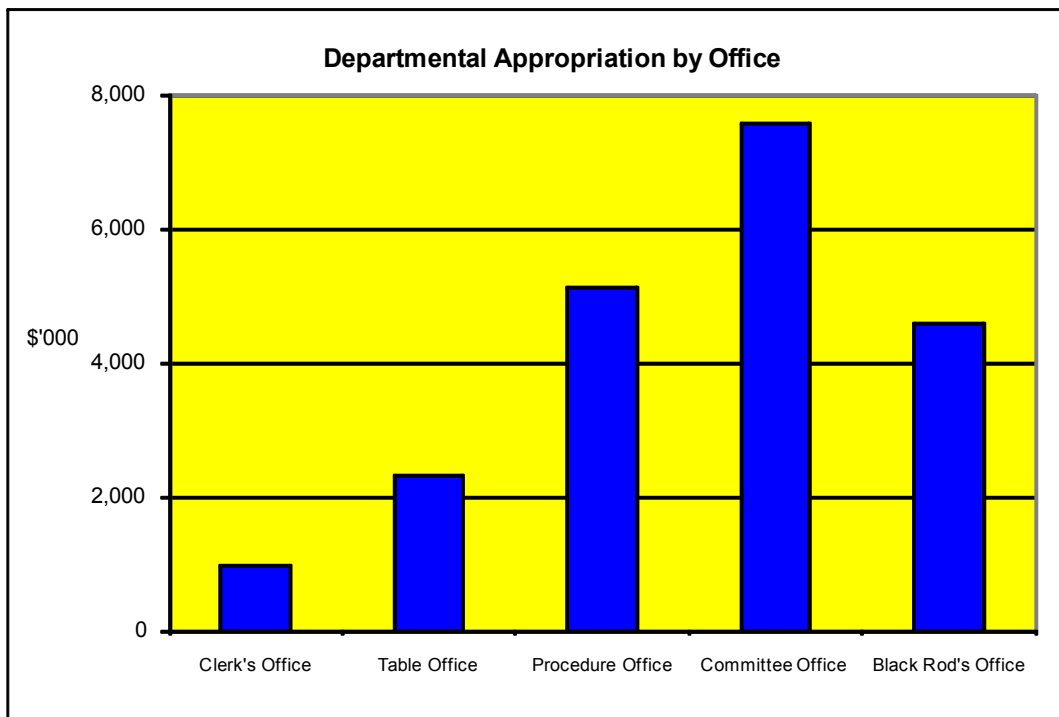
**Table A: Resources made available in the Budget year**

	Appropriation		Receipts	Total
	Parliamentary Appropriation Bill No. 1 \$'000	Special \$'000	\$'000	\$'000
<b>Department of the Senate</b>				
Departmental appropriations	20,540	-	600	21,140
<b>Total:</b>				<b>21,140</b>

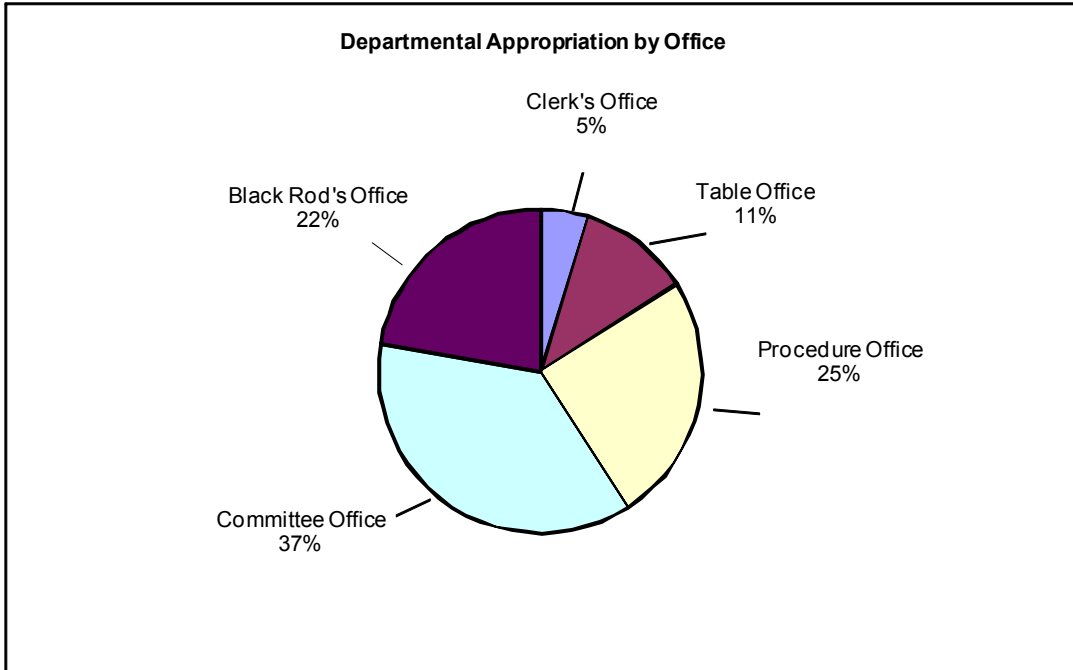
## APPROPRIATIONS AND VARIATIONS

There were no major changes, variations or initiatives in relation to the departmental appropriation for the 2010-11 financial year.

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



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







# **BUDGET STATEMENTS**



# DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

<b>Section 1: Resources for 2010-11</b> .....	<b>11</b>
1.1 Appropriations and other resources .....	11
1.2 Resource statement.....	12
<b>Section 2: Outcome and planned performance</b> .....	<b>13</b>
2.1 Outcome and performance information .....	13
2.2 Outcome 1 - Strategy.....	14
2.3 Outcome 1 - Resource statement.....	14
2.4 Outcome 1 - Contributions.....	16
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>22</b>
3.1 Explanatory tables .....	22
3.1.1 Reconciliation of total available appropriation and outcome .....	22
3.1.2 Special Accounts .....	22
3.1.3 Australian Government Indigenous Expenditure .....	22
3.2 Budgeted financial statements .....	23
3.2.1 Analysis of budgeted financial statements .....	23
3.2.2 Budgeted financial statements tables .....	24
<b>Glossary</b> .....	<b>29</b>



## **DEPARTMENT OF THE SENATE**

### **Section 1: Resources for 2010-11**

#### **1.1 APPROPRIATIONS AND OTHER RESOURCES**

Table 1.1 on the following page shows the total resources from all origins. The table summarises how resources will be applied by outcome and, in relation to administered resources, reference to the relevant authorised department.

The total appropriation for the department in the 2010-11 Budget is \$21.1m (compared with \$36.2m in 2009-10). There is a significant reduction in appropriation due to the return of special appropriations to the relevant authorised departments. The department will continue to have third party access to the appropriations to drawdown the funds as required.

The department draws on special appropriations for the payment of senators' salaries and allowances; superannuation; and postage and freight expenses. The resourcing of these special appropriations is detailed in the statements prepared by the relevant authorised departments.

- The department's total resources are \$31.1m, of which 66.0% (\$20.5m) is contributed by total budget year appropriations. The majority of the balance of \$10.0m (32.1%) represents an estimate of prior year appropriations available at the commencement of the 2010-11 budget year. Revenue from sales of goods and services (\$0.6 m) is 1.9% of total resources.
- There are no significant adjustments against the 2010-11 budget year.

## 1.2 RESOURCE STATEMENT

Table 1.1 summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Resource statement — Budget estimates for 2010-11 as at Budget May 2010**

	Estimate of prior yr <sup>+</sup> available in 2010-11 \$'000	Proposed at Budget <sup>=</sup> 2010-11 \$'000	Total Estimate 2010-11 \$'000	Estimated Approp. Available 2009-10 \$'000
<b>Ordinary Annual Services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Departmental appropriation	9,655 <sup>3</sup>	20,540 <sup>4</sup>	30,195	30,668
s31 Relevant agency receipts	-	600 <sup>2</sup>	600	531
<b>Total<sup>5</sup></b>	<b>9,655</b>	<b>21,140</b>	<b>30,795</b>	<b>31,199</b>
<b>Total ordinary annual services</b>	<b>A 9,655</b>	<b>21,140</b>	<b>30,795</b>	<b>31,199</b>
<b>Other services</b>				
<b>Total other services</b>	<b>B -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Available Annual Appropriations</b>	<b>9,655</b>	<b>21,140</b>	<b>30,795</b>	<b>31,199</b>
<b>Special Appropriations</b>				
<b>Total Special Appropriations</b>	<b>C -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Accounts</b>				
<b>Total Special Account</b>	<b>D -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resourcing</b>				
A+B+C+D	9,655	21,140	30,795	31,199
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
<b>Total net resourcing</b>	<b>9,655</b>	<b>21,140</b>	<b>30,795</b>	<b>31,199</b>

<sup>1</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2010-11

<sup>2</sup> s31 Relevant Agency receipts - estimate

<sup>3</sup> Estimated adjusted balance carried from previous year for Annual Appropriations

<sup>4</sup> Includes an amount of \$810m in 2010-11 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'

<sup>5</sup> The total available departmental operating appropriation will not equal the total of all outputs in the Outcome

Budgets, for the reconciliation see Table 3.1.1 Reconciliation of Total Available Appropriation and Outcome Budgets

Reader note: All figures are GST exclusive.

### Third Party Drawdowns on behalf of other departments

	2010-11 \$'000	2009-10 \$'000
Payments made on behalf of other agencies (Third Party drawing rights)		
Department of Finance and Deregulation		
<i>Parliamentary Entitlements Act 1990 (s. 11)</i>	736	736
<i>Parliamentary Superannuation Act 2004 (s. 8)</i>	1,010	910
Department of Education, Employment and Workplace Relations		
<i>Remuneration Tribunal Act 1973 (s. 7)</i>	14,081	13,573
	<b>15,827</b>	<b>15,219</b>

## Section 2: Outcome and planned performance

### 2.1 OUTCOME AND PERFORMANCE INFORMATION

The relationship between activities of the department and the planned outcome is described both financially and non-financially. Financial details for the planned outcome appear in Table 2.1 (Total Resources for Outcome 1) while non-financial information appears in Table 2.2 (Performance Information for Outcome 1).

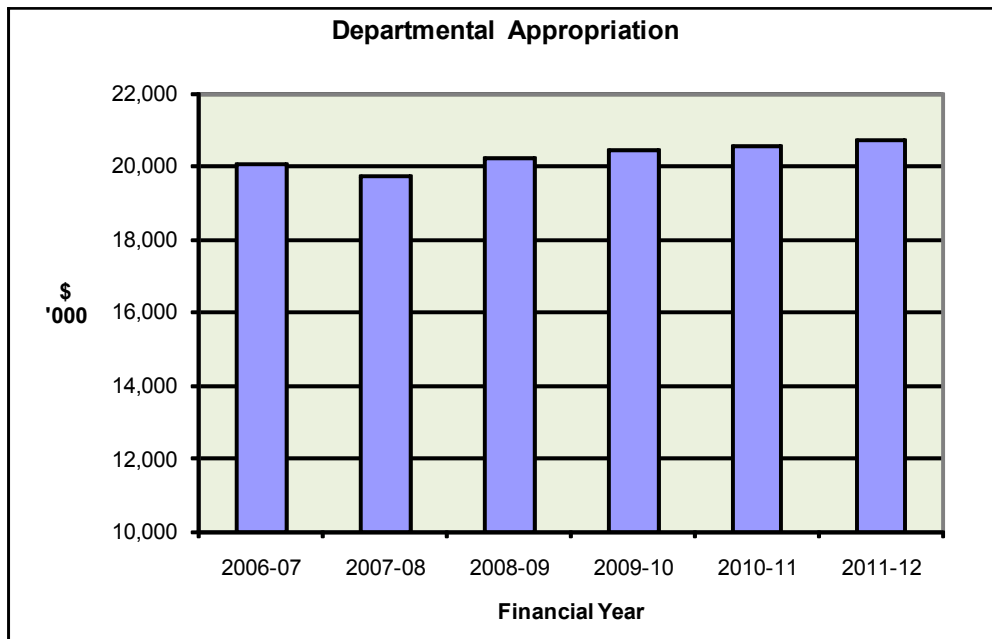
#### Attribution of corporate overheads

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

#### Trends in Resourcing

Figure 4 shows the departmental appropriation at \$20.54m in 2010-11 (consistent with \$20.48m in 2009-10), and historical levels of departmental funding.

**Figure 4: Trends in departmental appropriation (\$'000)**



**Outcome 1: Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties**

## **2.2 OUTCOME 1 - STRATEGY**

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

The work of the department is determined almost entirely by the Senate and its committees. The department is responsible to the Senate and all senators, and maintains complete impartiality in serving equally senators from all political parties and independent senators.

The department's four main areas of service provision are:

- **Senate support** – advice and secretariat support for the functioning of the Senate.
- **Committee support** – advice and secretariat support for the operation of Senate and some joint committees.
- **Senators' services** – advice and services relating to office services, information technology, ceremonial, security, and other support services for senators and Senate office-holders in Parliament House.
- **Public education and awareness** – promotion of public knowledge and awareness of the role and activities of the Senate and its committees.

These areas are reflected as intermediate outcomes in Figure 1 on page 2.

## **2.3 OUTCOME 1 - RESOURCE STATEMENT**

Table 2.1 shows how the 2010-11 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriations) and revenue from other sources.

The total annual appropriation for the department in the 2010-11 Budget is \$20.5 million.



**Table 2.1: Total resources for Outcome 1**

<b>Outcome 1:</b>		<b>2010-11 Total estimate of available resources \$'000</b>	<b>2009-10 Estimated actual \$'000</b>
<b>Program: Department of the Senate</b>			
<b>Clerk's Office</b>			
Appropriated resources	B1	980	977
<b>Subtotal</b>		<b>980</b>	<b>977</b>
<b>Table Office</b>			
Appropriated resources	B1	2,305	2,299
<b>Subtotal</b>		<b>2,305</b>	<b>2,299</b>
<b>Procedure Office</b>			
Appropriated resources	B1	5,113	5,098
Revenues from independent sources (s. 31)		600	500
<b>Subtotal</b>		<b>5,713</b>	<b>5,598</b>
<b>Committee Office</b>			
Appropriated resources	B1	7,575	7,554
<b>Subtotal</b>		<b>7,575</b>	<b>7,554</b>
<b>Black Rod's Office</b>			
Appropriated resources	B1	4,567	4,554
Revenues from independent sources (s. 31)		-	31
<b>Subtotal</b>		<b>4,567</b>	<b>4,585</b>
<b>Total resources for Outcome 1</b>		<b>21,140</b>	<b>21,013</b>
<hr/>			
<b>Average staffing level (number)</b>		<b>2010-11 159.0</b>	<b>2009-10 159.1</b>

<sup>B1</sup> Ordinary Annual Services (Parliamentary Department Appropriation Bill No. 1) includes an amount of \$0.810m in 2010-11 for the Departmental Capital Budget.

## 2.4 OUTCOME 1 - CONTRIBUTIONS

The department's contribution to the achievement of Outcome 1, assessed using indicators and processes covering quality, timeliness, quantity and price, are outlined in Table 2.2.

Achievement of planned performance will be reported in the Department of the Senate's 2010-11 Annual Report.

**Table 2.2: Performance information for Outcome 1**

Performance information across program
<p>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 a 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 2010-11 the department would expect to support the Senate on approximately 65 sitting days and committees in accordance with their requirements.</li></ul>

Performance Information for each Office	
<p>In addition to the foregoing performance indicators and assessments that apply to the whole of the department, the following indicators and assessments apply to the five offices indicated.</p>	
Clerk's Office	
Output	Performance Information
<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>Advice and support are provided to the satisfaction of the President, other office-holders, Senate committees and senators so that they are able to fulfil their roles.</p>
<p>Provision of secretariat and advisory support to the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests.</p>	<p>Advice, documentation, publications and draft reports are accurate, of a high standard and produced to meet the required timeframes.</p>
<p>Provision of procedural information and related services to senators and the Senate Department.</p>	<p><i>Odgers' Australian Senate Practice</i> is updated each six months and a new printed edition is produced regularly. <i>The Procedural Information Bulletin</i> is produced two days after the end of sitting fortnights and other procedural resources are updated and augmented as required.</p>

Table Office	
Output	Performance Information
Provision of programming and procedural support to the Senate.	<i>Order of Business</i> finalised and distributed prior to sittings and advice prepared proactively or as required to ensure senators can meet their duties.
Processing of legislation.	Accurate running sheets available as soon as practicable; proposed amendments distributed in accordance with requirements; accurate schedules of amendments and prints of bills available in accordance with predetermined requirements.
Preparation and publication of the record of proceedings of the Senate; records of current and outstanding business, and statistical and other information on the business of the Senate.	<i>Notice Paper</i> for the current day and <i>Journals of the Senate</i> for the previous day available prior to sittings; accurate statistical and other documentation produced to meet the required time frames.
Processing of tabled documents and maintenance of safe custody of Senate records, and provision of a document distribution and inquiries service.	All inquiries answered and documents stored or distributed on a timely basis.
Provision of secretariat support to the Appropriations and Staffing, Selection of Bills and Publications committees.	Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.

<b>Procedure Office</b>	
<b>Output</b>	<b>Performance Information</b>
Provision of advisory services and procedural support to non-government senators.	Procedural advice is accurate and timely, and support is provided to the satisfaction of senators.
Provision of drafting services to non-government senators.	Amendments and bills are drafted promptly, are legally sound, and are provided to senators in time for their use in the Senate chamber or elsewhere.
Provision of secretariat support to the Regulations and Ordinances Committee and Scrutiny of Bills Committee.	Advice, documentation and publications are accurate, of a high standard and produced to meet the timeframes set by the Senate and the committees.
Provision of research services and delivery of parliamentary information to the community.	Parliamentary research is accurate, timely and comprehensive.  Seminars, lectures and public information projects are provided to the satisfaction of target audiences, increasing their awareness of the work and role of the Senate and its committees.
Provision of training to senators, staff, public servants and officials from other parliaments; and support for inter-parliamentary relations	Training is provided to the satisfaction of target audiences, increasing their awareness of the work and role of the Senate and its committees.  Inter-parliamentary functions are supported to the satisfaction of stakeholders.
Provision of parliamentary education services to schools, teachers and students.	Education Centre teaching and other Parliamentary Education Office projects accurately reflect the Parliament and its work.  PEO teaching programs held on time and in accordance with booking schedule.  PEO projects delivered according to programmed schedule.

*Budget Statements – Department of the Senate*

<b>Committee Office</b>	
<b>Output</b>	<b>Performance Information</b>
<p>Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.</p>	<p>The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation, publications and draft reports are timely, accurate and of a high standard. Tabling deadlines met in all but extraordinary circumstances.</p> <p>Documentation is sufficient for committee purposes and material available to the public is available promptly, electronically or in hard copy.</p>

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

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the budget year 2010-11. It explains how budget plans are incorporated into the financial statements and provides further details of movements in administered funds, special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcome

The Resource Statement (Table 1.1) details the total available appropriation available to the department from all sources. For departmental operating appropriations this includes carry-forward amounts as well as amounts appropriated in the Budget. As the department incurs and is funded for future liabilities (generally depreciation and employee entitlements), the total amount of operating appropriation available to the department may not be fully utilised in the Budget year. The Resource Statement includes details of the expected use of available resources in contributing towards the outcome in the Budget year. Table 3.1 reconciles the total available appropriation and amounts attributable to the outcome.

**Table 3.1: Reconciliation of total available appropriation and outcome**

	\$'000
<b>Total available departmental operating appropriation</b>	31,095
Less total attributed in outcome resource statements	21,140
<b>Estimated departmental operating appropriation carry-forward for 2009-10</b>	<b>9,955</b>

#### 3.1.2 Special Accounts

The department projects no transactions for its 'Other Trust Monies' Special Account in 2010-11.

In accordance with a whole of government review of special accounts, the department no longer maintains a 'Services for other Governments and Non-Agency Bodies' Special Account.

#### 3.1.3 Australian Government Indigenous Expenditure

The department has no Australian Government Indigenous Expenditure for 2010-11 to report.



## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **Table 3.2.1: Budgeted Departmental Income Statement**

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level. *Other revenues* refers to resources received free of charge.

#### **Table 3.2.2: Budgeted Departmental Balance Sheet**

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

#### **Table 3.2.3: Budgeted Departmental Statement of Cash Flows**

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

#### **Table 3.2.4: Departmental statement of changes in equity — summary of movement**

This statement summarises the planned movement in equity in 2010-11.

#### **Table 3.2.5: Departmental Capital Budget Statement**

This statement identifies the department's capital budget.

### 3.2.2 Budgeted financial statements tables

**Table 3.2.1: Budgeted departmental income statement  
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	20,482	19,730	19,936	20,144	20,294
Goods and services	500	600	600	600	600
Interest	-	-	-	-	-
Royalties	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total revenue</b>	<b>24,981</b>	<b>24,329</b>	<b>24,535</b>	<b>24,743</b>	<b>24,893</b>
<b>Gains</b>					
Sale of assets	31	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>25,012</b>	<b>24,329</b>	<b>24,535</b>	<b>24,743</b>	<b>24,893</b>
<b>EXPENSE</b>					
Employees	15,769	15,896	16,102	16,522	16,883
Suppliers	4,434	4,434	4,434	4,222	4,011
Grants	-	-	-	-	-
Depreciation and amortisation	810	810	810	810	810
Write-down of assets and impairment of assets	-	-	-	-	-
Losses from sale of assets	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total expenses</b>	<b>25,012</b>	<b>25,139</b>	<b>25,345</b>	<b>25,553</b>	<b>25,703</b>
<b>Surplus (Deficit) before income tax</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) attributable to the Commonwealth</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>

**Note: Reconciliation of operating result attributable to the department**

	2009-10 \$'000	2010-11 \$'000	2011-12 \$'000	2012-13 \$'000	2012-13 \$'000
<b>Operating result attributable to the Commonwealth</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
plus depreciation/amortisation expense funded by capital appropriation	810	810	810	810	810
<b>Operating result attributable to the department</b>	<b>810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted departmental balance sheet  
(as at 30 June)**

	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	601	601	601	601	601
Trade and other Receivables	11,064	6,644	4,214	2,704	2,334
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>11,665</b>	<b>7,245</b>	<b>4,815</b>	<b>3,305</b>	<b>2,935</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	2,478	5,528	5,978	5,978	5,978
Inventories	20	20	20	20	20
Intangibles	466	1,836	3,816	5,326	5,696
Other	175	175	175	175	175
<b>Total non-financial assets</b>	<b>3,139</b>	<b>7,559</b>	<b>9,989</b>	<b>11,499</b>	<b>11,869</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</b>	<b>14,804</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	5,633	5,633	5,633	5,633	5,633
Other	-	-	-	-	-
<b>Total provisions</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>
<b>Payables</b>					
Suppliers	364	364	364	364	364
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>
<b>Total liabilities</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>	<b>5,997</b>
<b>Net assets</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	10,026	10,026	10,026	10,026	10,026
Capital	-	810	1,620	2,430	3,240
Retained surpluses or accumulated deficits	(1,219)	(2,029)	(2,839)	(3,649)	(4,459)
<b>Total parent entity interest</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>	<b>8,807</b>

**Table 3.2.3: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	700	600	600	600	600
Appropriations	20,482	20,540	20,746	20,954	21,104
Interest	-	-	-	-	-
Other	700	725	725	725	725
<b>Total cash received</b>	<b>21,882</b>	<b>21,865</b>	<b>22,071</b>	<b>22,279</b>	<b>22,429</b>
<b>Cash used</b>					
Employees	15,769	15,896	16,102	16,522	16,883
Suppliers	4,434	4,434	4,434	4,222	4,011
Grants	-	-	-	-	-
Other	873	725	725	725	725
Income taxes paid	-	-	-	-	-
<b>Total cash used</b>	<b>21,076</b>	<b>21,055</b>	<b>21,261</b>	<b>21,469</b>	<b>21,619</b>
<b>Net cash from or (used by) operating activities</b>	<b>806</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	810	810	810	810	810
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>Net cash from or (used by) investing activities</b>	<b>(779)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	574	601	601	601	601
<b>Cash at the end of the reporting period</b>	<b>601</b>	<b>601</b>	<b>601</b>	<b>601</b>	<b>601</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2009</b>					
Balance carried forward from previous period	(1,219)	10,026	-	-	8,807
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(1,219)</b>	<b>10,026</b>	<b>-</b>	<b>-</b>	<b>8,807</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components					
<b>Estimated closing balance as at 30 June 2010</b>	<b>(1,219)</b>	<b>10,026</b>	<b>-</b>	<b>-</b>	<b>8,807</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000	Forw ard estimate 2013-14 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget	-	810	810	810	810
Previous years' outputs	31	-	-	-	-
Departmental capital - special appropriation (Dept only)	-	-	-	-	-
<b>Total capital appropriations</b>	<b>31</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	-	810	810	810	810
Other Items	31	-	-	-	-
<b>Total Items</b>	<b>31</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	810	810	810	810
Funded internally from departmental resources	810	4,420	2,430	1,510	370
<b>TOTAL</b>	<b>810</b>	<b>5,230</b>	<b>3,240</b>	<b>2,320</b>	<b>1,180</b>

## Glossary

Accrual Accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered Items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

## *Glossary*

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Intermediate outcomes	More specific medium-term impacts (e.g. trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. (See outcomes)
Operating result	Equals revenue less expense.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.



Program	Activity that delivers benefits, services or transfer payment to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations ( <i>Financial Management and Accountability Act 1997</i> (FMA), s.20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).
Special Appropriations	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>

