



Budget

2023–24

PORTFOLIO BUDGET STATEMENTS 2023–24
BUDGET RELATED PAPER NO. 1.16A

DEPARTMENT OF THE
HOUSE OF REPRESENTATIVES

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

2023–24 BUDGET PAPERS

Budget Speech

No. 1 Budget Strategy and Outlook 2023–24

Contains information on the economic and fiscal outlook, together with information on the fiscal strategy.

No. 2 Budget Measures 2023–24

Provides a comprehensive statement on the budget payment and receipt measures in the **2023–24** Budget.

No. 3 Federal Financial Relations 2023–24

Provides information on the Australian Government's financial relations with the states, territories and local government.

No. 4 Agency Resourcing 2023–24

Contains information on resourcing for Australian Government agencies (including special appropriations, special accounts and a summary of agency resourcing).

2023–24 BUDGET RELATED PAPERS

No. 1 Portfolio Budget Statements

Detailed information on the resources available and the planned performance of each Australian Government entity for 2023–24.

Department of the House of Representatives acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community.

We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

PORTFOLIO BUDGET STATEMENTS 2023–24
BUDGET RELATED PAPER NO. 1.16A

**DEPARTMENT OF THE HOUSE OF
REPRESENTATIVES**

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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PARLIAMENT HOUSE
CANBERRA 2600

Honourable Members

I hereby submit the Portfolio Budget Statements in support of the 2023-24 Budget for the Department of the House of Representatives.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink that reads 'Milton Dick'.

Hon. Milton Dick MP
Speaker

8th May 2023

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nfp	not for publication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

Should you have any enquiries regarding this publication please contact Leisa Ward, Chief Finance Officer, Department of House of Representatives on (02) 6277 4463.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: www.budget.gov.au.

**User Guide
To The
Portfolio Budget Statements**

User guide

The purpose of the *2023-24 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

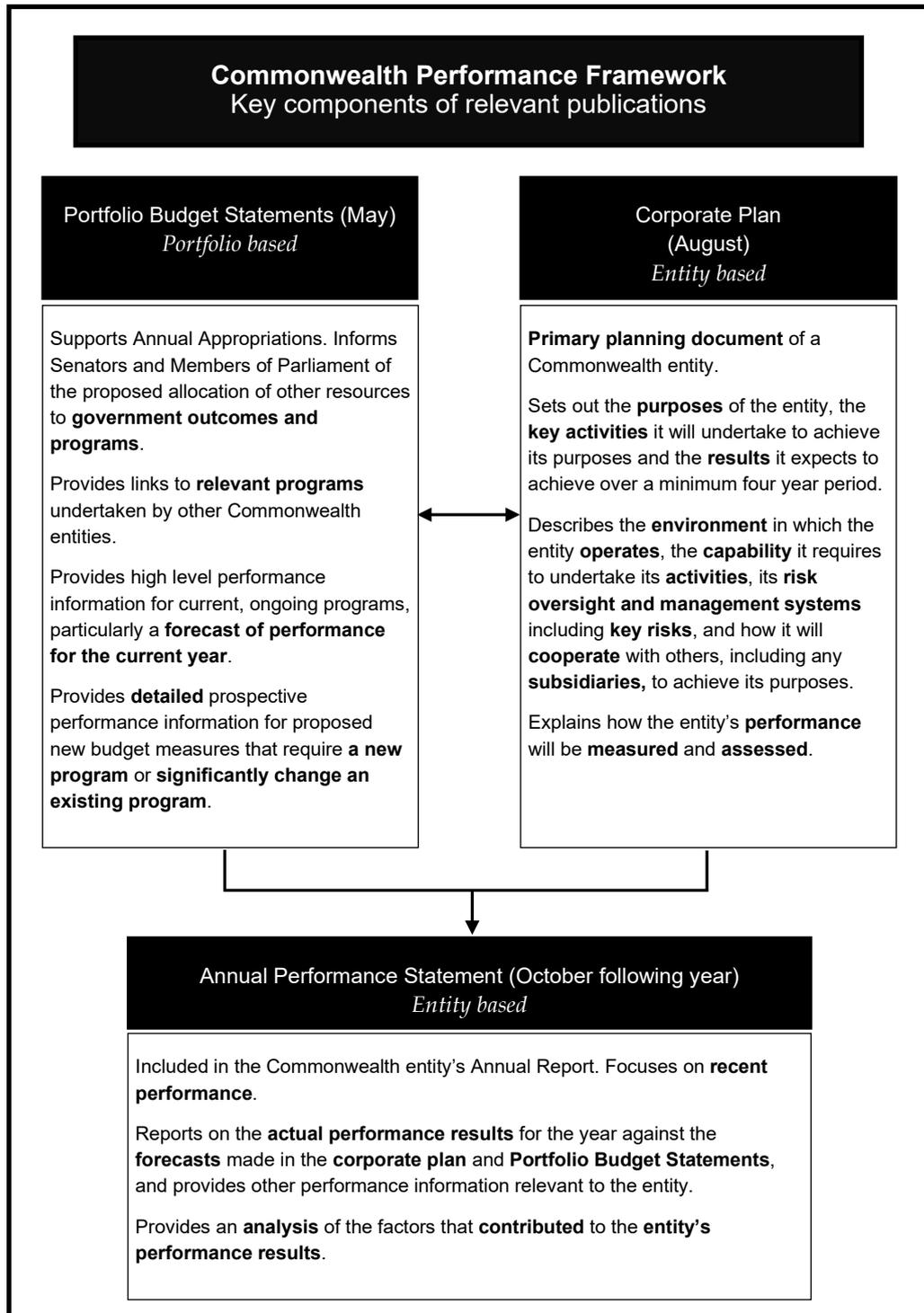
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023-24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts 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*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



Contents

User guide	vii
Department of the House of Representatives overview	3
Department of the House of Representatives	7
Section 1: Entity overview and resources	7
1.1 Strategic direction statement.....	7
1.2 Entity resource statement.....	8
1.3 Budget measures	11
Section 2: Outcomes and planned performance	12
2.1 Budgeted expenses and performance for Outcome 1.....	13
Section 3: Budgeted financial statements	18
3.1 Budgeted financial statements	18

Departmental Overview

Department of the House of Representatives overview

Departmental responsibilities

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

The department's purpose, as set out in its Corporate Plan, is:

To support the House of Representatives, and the wider Parliament, in the role of a representative and legislative body primarily by providing advice and services, and through engaging with the community and other parliaments.

The department provides facilities, support, advice and information to ensure that:

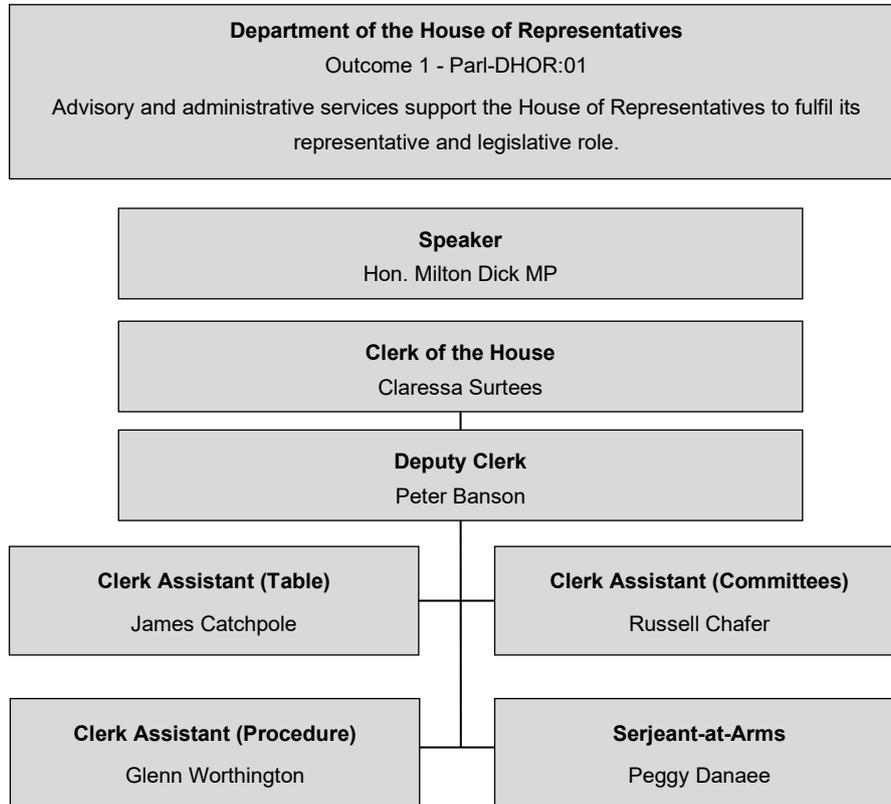
- the Chamber and Federation Chamber operate effectively;
- parliamentary committees operate effectively;
- Members receive appropriate services to fulfil their parliamentary duties;
- international and regional relationships with other parliaments, parliamentary bodies and organisations are maintained;
- the community understands, and interacts with, the work of the House of Representatives and the Australian Parliament; and
- the corporate offices fulfil their responsibilities for the management of people, finances, and office services.

The Speaker, Hon. Milton Dick MP, has accountability obligations to the House of Representatives for the department. The Clerk of the House of Representatives, Ms Claressa Surtees, is responsible for leading the department.

The department works with the Department of the Senate, the Department of Parliamentary Services, the Office of the Governor-General and relevant government agencies to ensure the outcomes of parliamentary proceedings are processed and recorded accurately and on time.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

Figure 1: Departmental structure and outcomes



Department of the House of Representatives

Departmental resources and planned performance

Department of the House of Representatives

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of the House of Representatives is one of four departments of the Australian Parliamentary Service established under the *Parliamentary Service Act 1999*. The department's purpose is to support the House of Representatives, and the wider Parliament, in the role of a representative and legislative body primarily by providing advice and services, and through engaging with the community and other parliaments.

The department is committed to the delivery of high standards of service to the House of Representatives, committees and Members; to the wider Parliament; and to the public. We seek to work collaboratively with other parliamentary departments, and with other key people and organisations to ensure a seamless service delivery to our clients.

The strategic priority areas for the department are to:

- develop and maintain a capable and experienced workforce to ensure the department has sufficient and sustainable capability and capacity to undertake the range of activities required to achieve its purpose
- identify ways to improve information management and processes, using a risk-based approach to identify and prioritise information management projects and initiatives
- promote the work of the House and its committees through a range of publications and awareness activities, including digital publications, events, seminars, and social media activities
- manage assets to meet the evolving needs and expectations of stakeholders, and the business requirements of the House and the Parliament
- uphold the institution of the Parliament, and of the House in particular, by building understanding of its history, traditions, procedures and operations; and
- collaborate with colleagues across the parliamentary service and rely on their professional skills to provide services to members and others.

Further details on the performance criteria for each of the department's activity areas can be found in section 2 of this document.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Departmental resource statement — Budget estimates for 2023-24 as at Budget May 2023

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available (b)	23,303	23,153
Departmental appropriation (c)	25,006	26,929
s74 External Revenue (d)	69	97
Departmental capital budget (e)	646	-
Total departmental annual appropriations	49,024	50,179
Total departmental resourcing	49,024	50,179
Administered		
Annual appropriations (a)		
Outcome 1	334	347
Total administered annual appropriations	334	347
Total administered resourcing	334	347
Total resourcing for the Department of the House of Representatives	49,358	50,526
	2022-23	2023-24
Average staffing level (number)	155	168

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24.

(b) Excludes any amount subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation (Parliamentary Departments) Bill (No.1) and form part of annual appropriations. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

Third party payments from and on behalf of other entities

	<i>2022-23 Estimated actual \$'000</i>	<i>2023-24 Estimate \$'000</i>
Payments made on behalf of the Department of Finance (as disclosed in the respective entity's resource statement)	55,926	56,228

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.
Prepared on a resourcing (i.e. appropriations available) basis.

1.3 Budget measures

Budget measures in Part 1 relating to the Department of the House of Representatives are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2023-24 Budget measures
Part 1: Measures announced since the 2022-23 October Budget

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Expense measures					
Parliamentary Departments - additional funding (a)	1				
Departmental expenses	-	306	315	324	334
Total	-	306	315	324	334

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The full measure description and package details appear in the Budget Paper No. 2 under the Parliament portfolio.

Section 2: Outcomes and planned performance

Outcomes are the intended results, impacts or consequences of actions for the Australian community. Programs are the primary vehicle by which entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Department of the House of Representatives can be found at: www.aph.gov.au/DHR/CorporatePlan.

The most recent annual performance statement can be found at: www.aph.gov.au/DHR/AnnualReport.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Advisory and administrative services support the House of Representatives to fulfill

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Other Departmental DHOR					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1: Other Departmental DHOR					
Departmental expenses					
Departmental appropriation	25,006	26,929	27,577	27,278	27,590
s74 External Revenue (a)	69	97	98	108	135
Expenses not requiring appropriation in the Budget year (b)	3,274	2,386	2,486	2,486	2,487
Departmental total	28,349	29,412	30,161	29,872	30,212
Total expenses for program 1	28,349	29,412	30,161	29,872	30,212
Program 2: Schools Hospitality					
Administered expenses					
Appropriation (Parliamentary Departments) Bill No. 1	334	347	357	363	370
Administered total	334	347	357	363	370
Total expenses for program 2	334	347	357	363	370
Outcome 1 Totals by appropriation type					
Administered expenses					
Appropriation (Parliamentary Departments) Bill No. 1	334	347	357	363	370
Administered total	334	347	357	363	370
Departmental expenses					
Departmental appropriation	25,006	26,929	27,577	27,278	27,590
s74 External Revenue (a)	69	97	98	108	135
Expenses not requiring appropriation in the Budget year (b)	3,274	2,386	2,486	2,486	2,487
Departmental total	28,349	29,412	30,161	29,872	30,212
Total expenses for Outcome 1	28,683	29,759	30,518	30,235	30,582
	2022-23	2023-24			
Average staffing level (number)	155	168			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

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

Table 2.1.2: Program components of Outcome 1

Program 1: Other Departmental DHOR					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.1 - Chamber and Federation Chamber					
Annual departmental expenses:					
Departmental item appropriation	4,963	5,363	5,492	5,432	5,494
s74 External Revenue (a)	7	7	7	7	7
Total component 1 expenses	4,970	5,370	5,499	5,439	5,501
1.2 - Committee services					
Annual departmental expenses:					
Departmental item appropriation	10,855	11,688	11,969	11,839	11,975
s74 External Revenue (a)	-	-	-	-	-
Total component 2 expenses	10,855	11,688	11,969	11,839	11,975
1.3 - Inter-parliamentary relations and capacity building					
Annual departmental expenses:					
Departmental item appropriation	1,907	2,054	2,103	2,080	2,104
s74 External Revenue (a)	19	47	48	58	85
Total component 3 expenses	1,926	2,101	2,151	2,138	2,189
1.4 - Community relations and awareness					
Annual departmental expenses:					
Departmental item appropriation	858	906	928	918	929
s74 External Revenue (a)	36	36	36	36	36
Total component 4 expenses	894	942	964	954	965
1.5 - Members' and corporate support					
Annual departmental expenses:					
Departmental item appropriation	6,423	6,918	7,085	7,009	7,088
s74 External Revenue (a)	7	7	7	7	7
Total component 5 expenses	6,430	6,925	7,092	7,016	7,095
Expenses not requiring appropriation in the Budget year	3,274	2,386	2,486	2,486	2,487
Total program 1 expenses	28,349	29,412	30,161	29,872	30,212
Program 2: Administered					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
2.1 - Schools hospitality					
Annual administered expenses:					
Appropriation (Parliamentary Departments) Bill No. 1	334	347	357	363	370
Total component 1 expenses	334	347	357	363	370
Total program 2 expenses	334	347	357	363	370

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.		
Program 1- Departmental		
To provide support to the House of Representatives and the wider Parliament in the role of a representative and legislative body.		
Key Activities (a)	The department undertakes five distinct activities in supporting the House to carry out its representative and legislative functions. These activities are: <ul style="list-style-type: none"> • Chamber and Federation Chamber • Committee services • Inter-parliamentary relations and capacity building • Community relations and awareness • Members' and corporate support 	
Year	Performance measures	Expected Performance Results
Current Year 2022-23	1. Chamber and Federation Chamber Level of satisfaction among surveyed members with the quality and timeliness of chamber support, procedural and statistical publications, analysis and advisory services Chamber support service standards met for sittings of the House and meetings of the Federation Chamber and processing of bills, votes, messages, and other chamber documents with high degree of accuracy and within timeframes	90% satisfied All standards met
	2. Committee services Level of satisfaction among surveyed committee members with the standard of administrative and procedural support provided Level of satisfaction among surveyed committee members with the standard of research and drafting support provided	90% satisfied 90% satisfied
	3. Inter-parliamentary relations and capacity building Level of satisfaction of Presiding Officers and delegates with arrangements for official incoming delegations	90% satisfied

Outcome 1 – Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.		
Program 1- Departmental		
To provide support to the House of Representatives and the wider Parliament in the role of a representative and legislative body.		
	Level of satisfaction of Presiding Officers and delegates with arrangements for outgoing delegations	90% satisfied
	Level of satisfaction among participants with capacity building activities	90% satisfied
	4. Community relations and awareness	
	Community is aware of, and engages with, published information about legislative and other parliamentary processes	Interaction with published information about the work of the House increasing over time (% change on prior year)
	Clients are satisfied with seminars	90% satisfied
	5. Members' and corporate support	
	Speaker's level of satisfaction with the overall quality of non-chamber support services provided, including accommodation, office support, transport coordination, salary processing and other members' support services	Very satisfied
	Level of satisfaction among members with the overall quality of non-chamber support services provided, including accommodation, office support, transport coordination, salary processing and other members' support services	90% satisfied
Year	Performance measures	Planned Performance Results
Budget Year 2023-24	1. Chamber and Federation Chamber	
	Level of satisfaction among surveyed members with the quality and timeliness of chamber support, procedural and statistical publications, analysis and advisory services	90% satisfied
	Chamber support service standards met for sittings of the House and meetings of the Federation Chamber and processing of bills, votes, messages, and other chamber documents with high degree of accuracy and within timeframes	All standards met

Outcome 1 – Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.		
Program 1- Departmental		
To provide support to the House of Representatives and the wider Parliament in the role of a representative and legislative body.		
	2. Committee Services	
	Level of satisfaction among surveyed committee members with the standard of administrative and procedural support provided	90% satisfied
	Level of satisfaction among surveyed committee members with the standard of research and drafting support provided	90% satisfied
	3. Inter-parliamentary relations and capacity building	
	Level of satisfaction of Presiding Officers and delegates with arrangements for official incoming delegations	90% satisfied
	Level of satisfaction of Presiding Officers and delegates with arrangements for outgoing delegations	90% satisfied
	Level of satisfaction among participants with capacity building activities	90% satisfied
	5. Members' and corporate support	
	Speaker's level of satisfaction with the overall quality of non-chamber support services provided, including accommodation, office support, transport coordination, salary processing and other members' support services	Very satisfied
	Level of satisfaction among members with the overall quality of non-chamber support services provided, including accommodation, office support, transport coordination, salary processing and other members' support services	90% satisfied
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The department expects to finish the 2022-23 financial year with a total comprehensive loss of \$1.2m. The department expects total employee benefits of \$22.8m in line with the budget estimate reported in the 2022-23 Portfolio Budget Statements (PBS). Supplier expenses are forecast to be \$5.1m, \$0.8m above the budget estimate reported in the 2022-23 PBS.

The department received approval to make an additional loss of \$0.8m. This amount was approved in the 2019-20 Budget round to support the Parliament to host the Conference of Speakers and Presiding Officers of the Commonwealth (CSPOC) in January 2022. Due to the impacts of the COVID-19 pandemic, this conference was rescheduled and held in January 2023. Expenses associated with hosting the conference were therefore incurred in 2022-23, rather than in 2021-22.

The full range of the Parliament's travel-related activities has recommenced, following several years of decreased activity due to the impacts of the COVID-19 pandemic. These activities have included committee-related domestic and international travel, and the official incoming and outgoing delegation programs. The department continues to make use of video conferencing, where appropriate, to support committee meetings and virtual conferences. Technologies will continue to be investigated to enhance these capabilities, using existing funding.

The department continues to provide a booking service and hospitality for school groups visiting Parliament House. Funds are provided through administered funding and expenditure is shown at Table 3.7.

The department's balance sheet remains in a strong position with sufficient cash reserves to cover its liabilities. Depreciation and amortisation expenses are not funded as part of operating revenue as the department can make a loss up to these amounts.

The department has chosen to no longer receive a contribution through equity for its departmental capital budget, and for these amounts to be received as departmental appropriations. This is primarily due to the transition of systems to the cloud and the accounting treatment to recognise these expenses. These changes are shown at Table 3.5. All unused capital budgets from prior years have been moved to future years' departmental appropriations.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	22,825	23,746	24,316	24,313	25,142
Suppliers	5,100	5,243	5,422	5,136	4,646
Depreciation and amortisation (a)	423	422	422	422	422
Finance costs	1	1	1	1	2
Total expenses	28,349	29,412	30,161	29,872	30,212
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	53	50	50	60	80
Interest	16	42	43	43	45
Royalties	-	5	5	5	10
Total own-source revenue	69	97	98	108	135
Gains					
Other	2,090	2,000	2,100	2,100	2,100
Total gains	2,090	2,000	2,100	2,100	2,100
Total own-source income	2,159	2,097	2,198	2,208	2,235
Net (cost of)/contribution by services	(26,190)	(27,315)	(27,963)	(27,664)	(27,977)
Revenue from Government	25,006	26,929	27,577	27,278	27,590
Surplus/(deficit) attributable to the Australian Government	(1,184)	(386)	(386)	(386)	(387)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(1,184)	(386)	(386)	(386)	(387)
Total comprehensive income/(loss) attributable to the Australian Government	(1,184)	(386)	(386)	(386)	(387)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(1,184)	(386)	(386)	(386)	(387)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	385	385	385	385	385
plus: depreciation/amortisation expenses for ROU assets (b)	38	37	37	37	37
less: lease principal repayments (b)	37	36	36	36	35
Net Cash Operating Surplus/ (Deficit)	(798)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,121	1,121	1,121	1,121	1,121
Trade and other receivables	24,075	23,925	23,775	23,625	23,475
Other financial assets	2,480	2,480	2,480	2,480	2,480
Total financial assets	27,676	27,526	27,376	27,226	27,076
Non-financial assets					
Property, plant and equipment	3,185	2,950	2,715	2,480	2,245
Intangibles	389	389	389	389	389
Inventories	10	10	10	10	10
Other non-financial assets	211	211	211	211	211
Total non-financial assets	3,795	3,560	3,325	3,090	2,855
Total assets	31,471	31,086	30,701	30,316	29,931
LIABILITIES					
Payables					
Suppliers	1,297	1,297	1,297	1,297	1,297
Other payables	492	492	492	492	492
Total payables	1,789	1,789	1,789	1,789	1,789
Interest bearing liabilities					
Leases	37	38	39	40	42
Total interest bearing liabilities	37	38	39	40	42
Provisions					
Employee provisions	6,261	6,261	6,261	6,261	6,261
Total provisions	6,261	6,261	6,261	6,261	6,261
Total liabilities	8,087	8,088	8,089	8,090	8,092
Net assets	23,384	22,998	22,612	22,226	21,839
EQUITY*					
Parent entity interest					
Contributed equity	(10,647)	(10,647)	(10,647)	(10,647)	(10,647)
Reserves	12,971	12,971	12,971	12,971	12,971
Retained surplus (accumulated deficit)	21,060	20,674	20,288	19,902	19,515
Total parent entity interest	23,384	22,998	22,612	22,226	21,839
Total equity	23,384	22,998	22,612	22,226	21,839

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	21,060	12,971	-	(10,647)	23,384
Adjusted opening balance	21,060	12,971	-	(10,647)	23,384
Comprehensive income					
Surplus/(deficit) for the period	(386)	-	-	-	(386)
Total comprehensive income	(386)	-	-	-	(386)
Estimated closing balance as at 30 June 2024	20,674	12,971	-	(10,647)	22,998
Closing balance attributable to the Australian Government	20,674	12,971	-	(10,647)	22,998

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	25,954	27,079	27,727	27,428	27,740
Sale of goods and rendering of services	53	50	50	60	80
Interest	16	42	43	43	45
Net GST received	5	-	-	-	-
Other	-	5	5	5	10
Total cash received	26,028	27,176	27,825	27,536	27,875
Cash used					
Employees	22,825	23,746	24,316	24,313	25,142
Suppliers	3,010	3,243	3,322	3,036	2,546
Net GST paid	5	-	-	-	-
Interest payments on lease liability	1	1	1	1	2
Total cash used	25,841	26,990	27,639	27,350	27,690
Net cash from/(used by) operating activities	187	186	186	186	185
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	150	150	150	150	150
Total cash used	150	150	150	150	150
Net cash from/(used by) investing activities	(150)	(150)	(150)	(150)	(150)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	37	36	36	36	35
Total cash used	37	36	36	36	35
Net cash from/(used by) financing activities	(37)	(36)	(36)	(36)	(35)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,121	1,121	1,121	1,121	1,121
Cash and cash equivalents at the end of the reporting period	1,121	1,121	1,121	1,121	1,121

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	646	-	-	-	-
Total new capital appropriations	646	-	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	646	-	-	-	-
Total items	646	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	646	-	-	-	-
Funded internally from departmental resources (b)	150	150	150	150	150
TOTAL	796	150	150	150	150
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	796	150	150	150	150
Total cash used to acquire assets	796	150	150	150	150

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

(b) Includes purchases from current and previous years' annual appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2023-24)

	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	2,915	570	1,107	4,592
Gross book value - ROU assets	88	-	-	88
Accumulated depreciation/ amortisation and impairment	(337)	-	(718)	(1,055)
Accumulated depreciation/amortisation and impairment - ROU assets	(51)	-	-	(51)
Opening net book balance	2,615	570	389	3,574
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation (a)	100	-	50	150
By purchase - appropriation - ROU assets	37	-	-	37
Total additions	137	-	50	187
Other movements				
Depreciation/amortisation expense	(335)	-	(50)	(385)
Depreciation/amortisation on ROU assets	(37)	-	-	(37)
Total other movements	(372)	-	(50)	(422)
As at 30 June 2024				
Gross book value	3,015	570	1,157	4,742
Gross book value - ROU assets	125	-	-	125
Accumulated depreciation/ amortisation and impairment	(672)	-	(768)	(1,440)
Accumulated depreciation/amortisation and impairment - ROU assets	(88)	-	-	(88)
Closing net book balance	2,380	570	389	3,339

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation' refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 1) for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Suppliers	334	347	357	363	370
Total expenses administered on behalf of Government	334	347	357	363	370
Net (cost of)/contribution by services	334	347	357	363	370
Surplus/(deficit) before income tax	334	347	357	363	370
Surplus/(deficit) after income tax	334	347	357	363	370
Total comprehensive income/(loss)	334	347	357	363	370

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	1	1	1	1	1
Total financial assets	1	1	1	1	1
Total assets administered on behalf of Government	1	1	1	1	1
LIABILITIES					
Payables					
Suppliers	30	30	30	30	30
Other payables	1	1	1	1	1
Total payables	31	31	31	31	31
Total liabilities administered on behalf of Government	31	31	31	31	31
Net assets/(liabilities)	(30)	(30)	(30)	(30)	(30)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Suppliers	334	347	357	363	370
Total cash used	334	347	357	363	370
Net cash from/(used by) operating activities	(334)	(347)	(357)	(363)	(370)
Net increase/(decrease) in cash held	(334)	(347)	(357)	(363)	(370)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	334	347	357	363	370
<i>Total cash from Official Public Account</i>	<i>334</i>	<i>347</i>	<i>357</i>	<i>363</i>	<i>370</i>
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.



Budget 2023–24

PORTFOLIO BUDGET STATEMENTS 2023–24
BUDGET RELATED PAPER NO. 1.16A

DEPARTMENT OF THE
HOUSE OF REPRESENTATIVES