



Budget

2020-21

Portfolio Budget Statements 2020-21
Budget Related Paper No. 1.14C

Department of Parliamentary Services

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

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PARLIAMENT OF AUSTRALIA

DEPARTMENT OF PARLIAMENTARY SERVICES

The Hon Tony Smith MP
Speaker of the House of Representatives
Parliament House
CANBERRA ACT 2600

Senator the Hon Scott Ryan
President of the Senate
Parliament House
CANBERRA ACT 2600

Dear Mr Speaker and Mr President

I hereby submit Portfolio Budget Statements in support of the 2020-21 Budget for the Department of Parliamentary Services.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'R Stefanic', with a long horizontal line extending to the right.

Rob Stefanic
Secretary

1 October 2020

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nfp	not for publication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 Mr Matt O'Brien, Chief Finance Officer, Department of Parliamentary Services on (02) 6277 8939.

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

The purpose of the 2020-21 *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.

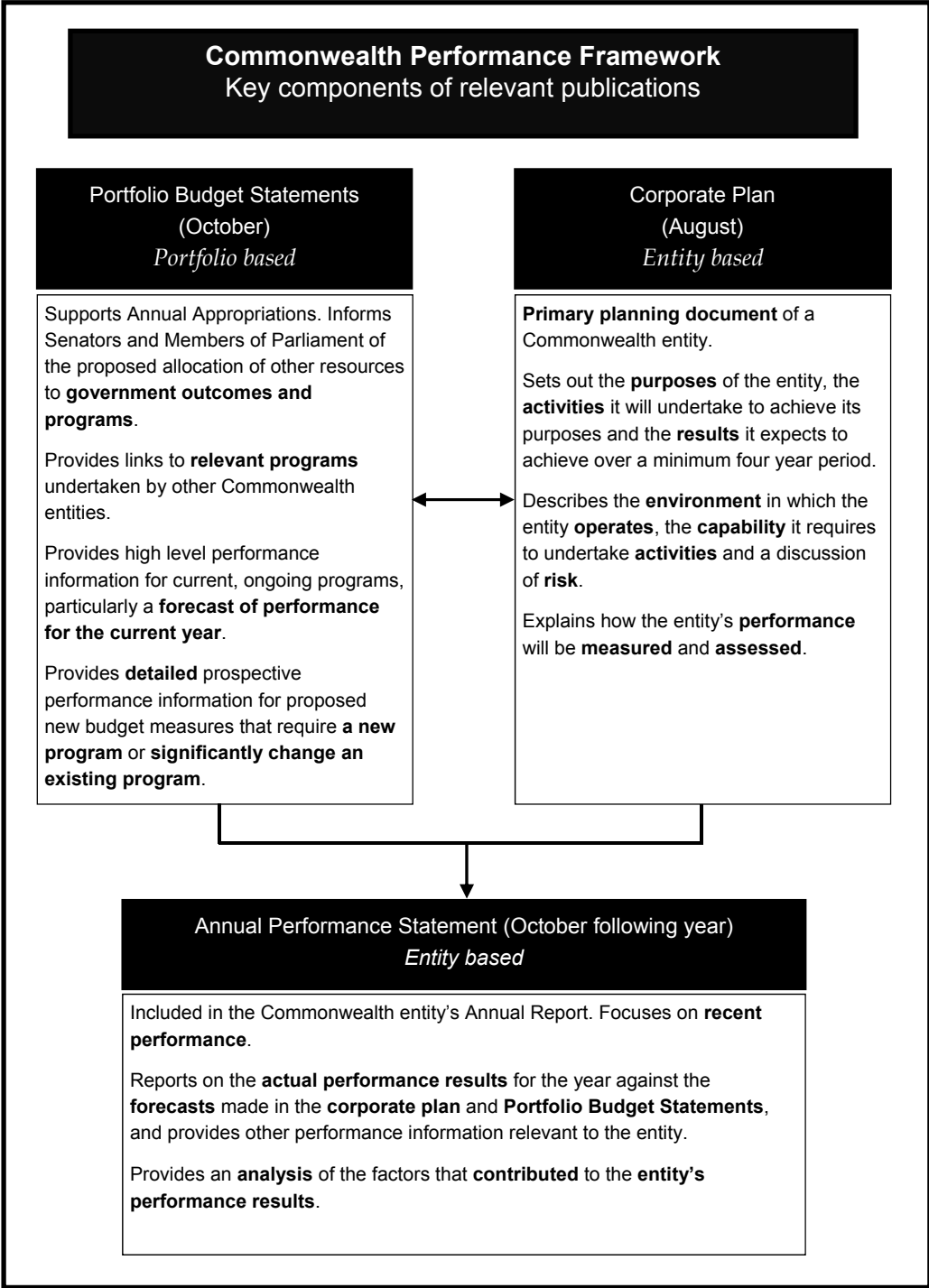
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in *Appropriation Bills (No. 1 and No. 2) 2020-21* (or *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21* for the parliamentary departments). In this sense, the PB Statements are Budget 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

DEPARTMENTAL OVERVIEW	1
SECTION 1: ENTITY OVERVIEW AND RESOURCES	3
1.1 Strategic direction statement	3
1.2 Entity resource statement	4
1.3 Budget measures.....	6
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	7
2.1 Budgeted expenses and performance for Outcome 1.....	8
SECTION 3: BUDGETED FINANCIAL STATEMENTS.....	12
3.1 Budgeted financial statements	12

DEPARTMENTAL OVERVIEW

The Department of Parliamentary Services (DPS) is one of four parliamentary departments supporting the Australian Parliament. DPS reports to the Presiding Officers of the Parliament (the Speaker of the House of Representatives and the President of the Senate).

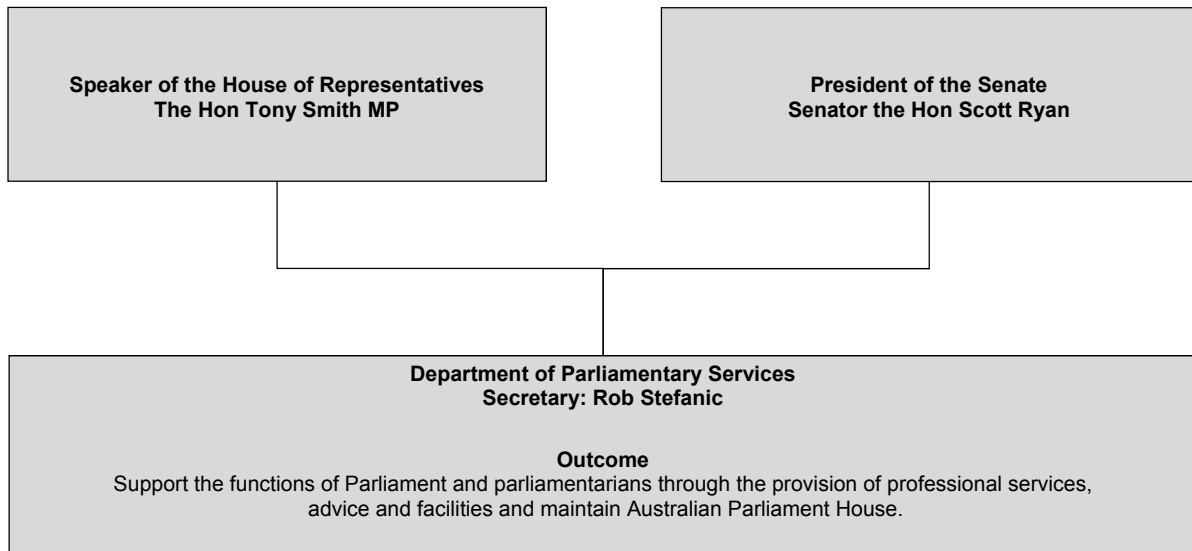
DPS supports Australia's Parliament and parliamentarians through innovative, unified and client focused services. We are proud to be custodians of Parliament House as the pre-eminent symbol of Australian parliamentary democracy and as a significant destination for our citizens and international visitors alike.

DPS provides services, advice and facilities to support the functioning of the Australian Parliament, and the work of parliamentarians. Working in collaboration with the house departments, DPS provides, or facilitates the following:

- library and research services
- information and communication technology services
- security services
- building, ground and design integrity services
- audio visual and Hansard services
- art services
- visitor services
- food and beverage services
- retail, health, banking, and childcare services, and
- corporate, administrative and strategic services for DPS.

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

Figure 1: Department of Parliamentary Services reporting structure and outcomes



DEPARTMENT OF PARLIAMENTARY SERVICES

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Department's purpose is to support the work of the Australian Parliament by providing effective, high quality and sustainable services to parliamentarians and building occupants. As custodians of Australian Parliament House we are responsible for delivering a broad range of services and experiences that enable engagement with the parliamentary process.

Four strategic themes provide the planning and performance framework against which DPS operates.

These strategic themes are:

- respond to the changing needs of the Parliament
- enhance the Parliament's engagement with the community
- effective stewardship of Australian Parliament House, and
- effective delivery of the Parliament House Works Program.

DPS operates in an environment with a range of significant challenges. Optimising our service capability and working collaboratively to achieve positive outcomes will be essential in addressing these challenges.

Achieving high standards of performance, strengthening collaborative working arrangements and actively managing risk in a shared operating environment will continue to be essential elements of DPS' delivery strategy.

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.

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: DPS resource statement — Budget estimates for 2020-21 as at Budget October 2020

	<i>2019-20 Estimated actual \$'000</i>	2020-21 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	29,129	24,492
Departmental appropriation (b)	124,666	151,168
s74 External Revenue (c)	13,075	14,741
Departmental capital budget (d)	17,053	21,827
Total departmental resourcing	183,923	212,228
Administered		
Annual appropriations - ordinary annual services (a)	11,565	8,824
Annual appropriations - other services - non-operating (e)	50,632	50,520
Total administered resourcing	62,197	59,344
Total resourcing for DPS	246,120	271,572
	<i>2019-20</i>	<i>2020-21</i>
Average staffing level (number)	838	939

Third party payments from and on behalf of other entities

	<i>2019-20 Estimated actual \$'000</i>	2020-21 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance		
<i>Parliamentary Business Resources Act 2017</i>	22,461	20,342

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

- (a) *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21 and Supply (Parliamentary Departments) Bill (No. 1) 2020-2021.*
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *PGPA Act*.
- (d) Departmental capital budgets are not separately identified in *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21 and Supply (Parliamentary Departments) Bill (No. 1) 2020-2021* and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21 and Supply (Parliamentary Departments) Bill (No. 1) 2020-2021.* Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to DPS are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
Parliamentary Departments - additional funding (a)	1.1				
Departmental payment		32,001	36,500	24,606	24,742
Total		32,001	36,500	24,606	24,742
Total payment measures					
Departmental		32,001	36,500	24,606	24,742
Total		32,001	36,500	24,606	24,742

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

(a) The lead entity for measure titled Parliamentary Departments – additional funding is the Department of Parliamentary Services. The full measure description and package details appear in *Budget Paper No. 2* under the Department of Parliamentary Services.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government 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 criteria 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 and annual performance statements for DPS can be found at:

https://www.apf.gov.au/About_Parliament/Parliamentary_Departments/Department_of_Parliamentary_Services/Publications

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House

Budgeted expenses for Outcome 1

This table shows how much the entity 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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Parliamentary Services					
Departmental expenses					
Departmental appropriation	133,800	151,168	153,304	147,255	147,744
s74 External Revenue (a)	13,268	14,741	14,926	14,961	14,961
Expenses not requiring appropriation in the Budget year (b)	21,519	19,603	20,080	20,082	20,086
Departmental total	168,587	185,512	188,310	182,298	182,791
Total expenses for program 1.1	168,587	185,512	188,310	182,298	182,791
Program 1.2: Parliament House Works Program					
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1))	12,276	8,824	8,815	8,820	8,934
Expenses not requiring appropriation in the Budget year (b)	40,849	39,104	40,708	42,207	43,736
Administered total	53,125	47,928	49,523	51,027	52,670
Total expenses for program 1.2	53,125	47,928	49,523	51,027	52,670

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, leases costs, make good expenses and audit fees.

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	133,800	151,168	153,304	147,255	147,744
s74 External Revenue (a)	13,268	14,741	14,926	14,961	14,961
Expenses not requiring appropriation in the Budget year (b)	21,519	19,603	20,080	20,082	20,086
Departmental total	168,587	185,512	188,310	182,298	182,791
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1))	12,276	8,824	8,815	8,820	8,934
Expenses not requiring appropriation in the Budget year (b)	40,849	39,104	40,708	42,207	43,736
Administered total	53,125	47,928	49,523	51,027	52,670
Total expenses for Outcome 1	221,712	233,440	237,833	233,325	235,461
Average staffing level (number)					
	2019-20	2020-21			
	838	939			

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

- (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 costs, make good expenses and audit fees.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House	
Program 1.1 – Parliamentary Services	
Delivery	<p>Respond to the changing needs of the Parliament</p> <ul style="list-style-type: none"> • Ensure technology and infrastructure planning reflects the current and future needs of the Parliament. • Enhance the flexible and accessible delivery of advice, information and services. • Maintain services that reflect an evidence-based understanding of the current and evolving needs of our clients. • Enhance secure access to digital information. • Continue to build the Parliamentary Library’s reputation for high quality and consistent information, analysis and advice. <p>Enhance the Parliament’s engagement with the community</p> <ul style="list-style-type: none"> • Enhance digital engagement with Parliamentary content. • Improve the accessibility and quality of services for visitors to Parliament House. • Support the Parliament’s engagement with the community and initiatives to help develop parliamentary democracy in our region. <p>Effective stewardship of Australian Parliament House (APH)</p> <ul style="list-style-type: none"> • Effectively manage the assets of Parliament House. • Embed management of the Design Integrity Framework to ensure changes maintain or enhance the building and its precincts. • Develop and implement appropriate strategic and timely proposals for any adaptation of building uses while respecting the design intent for Parliament House. • Develop and implement building and landscape maintenance programs to effectively maintain Parliament House and the precinct. • Provide a safe and accessible environment for building occupants and visitors.

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House		
Program 1.1 – Parliamentary Services		
Performance information		
Year	Performance criteria (a)	2019-20 Actual Achievement/Targets
2019-20	<ul style="list-style-type: none"> Respond to the changing needs of Parliament Enhance the Parliament's engagement with the community Effective stewardship of APH 	DPS met the majority of 2019-20 targets across the individual performance criteria. COVID-19 reduced the number of visitors to APH and had an adverse impact on catering rations.
2020-21	<ul style="list-style-type: none"> Respond to the changing needs of Parliament Enhance the Parliament's engagement with the community Effective stewardship of APH 	Various satisfaction targets across the individual performance criteria.
2021-22 and beyond	As per 2020-21	As per 2020-21
Program 1.2 – Parliament House Works Program		
Delivery	Effective delivery of the Parliament House works program <ul style="list-style-type: none"> Effectively manage the Parliament House Capital Works Plan. 	
Performance information		
Year	Performance criteria (a)	2019-20 Actual Achievement/Targets
2019-20	Effectively manage the Parliament House works program	DPS met the 2019-20 targets across the individual performance criteria.
2020-21	Effectively manage the Parliament House works program	Projects delivered according to milestones and within budget.
2021-22 and beyond	As per 2020-21	As per 2020-21
Purposes	The Department's purpose is to support the work of the Australian Parliament by providing effective, high quality and sustainable services to parliamentarians and building occupants. As custodians of Australian Parliament House we are responsible for delivering a broad range of services and experiences that enable engagement with the parliamentary process.	

(a) A number of performance criteria sit below each strategic theme outlining how DPS intend to achieve its purpose. A more comprehensive suite of measures is detailed in DPS' Corporate Plan, and are reported in the Annual Performance Statement (Appendix 2 to the DPS Annual Report).

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

The Resource Statement (Table 1.1) provides a consolidated view of resources available to DPS in 2020-21, appropriated in both the budget year and prior years, where they remain unspent and available. This table is prepared on a cash basis; however, this contrasts to the budgeted financial statements (which are presented in the tables that follow), which are prepared in accordance with Australian Accounting Standards.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

DPS incurred a departmental operating loss of \$9.2 million in 2019-20. DPS received additional funding as part of the 2020-21 budget to support operations of the DPS and further improve security and enhance video conferencing capabilities, with some of this additional funding replacing a reduction in revenue from commercial activities due to the impacts of COVID-19. Employee benefits and supplier expenses have increased accordingly, compared to the 2019-20 PB Statements. From the 2019-20 PB Statements, 2020-21 employee benefits show an increase of \$19.1 million, with supplier expenses showing an increase of \$4.5 million.

DPS is projecting a balanced income statement result in 2020-21 and across the forward estimates (excluding unfunded depreciation and amortisation and lease costs, for which the department is not appropriated).

Balance Sheet

The departmental net asset position shows an increase from the 2019-20 PB Statements of \$3.0 million in 2020-21, \$12.7 million in 2021-22 and \$16.1 million in 2022-23. This is attributable to additional funding received as part of the budget, with asset purchases budgeted to increase accordingly.

The administered net asset position is expected to remain consistent across the forward estimates. Cash and cash equivalents and supplier payables are budgeted to reduce by \$8.7 million in 2020-21 from 2019-20. In 2019-20 a payment was made to creditors on 30 June 2020, with funds clearing the bank on 1 July 2020. This is not budgeted to occur in 2020-21 and onwards. Non-financial assets are expected to remain consistent across the forward estimates.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	96,798	107,470	110,971	106,793	107,491
Suppliers	49,300	57,439	56,229	54,360	54,118
Depreciation and amortisation (a)	22,471	20,584	21,091	21,125	21,161
Finance costs	18	19	19	20	21
Total expenses	168,587	185,512	188,310	182,298	182,791
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,607	13,851	14,041	14,086	14,086
Other	661	890	885	875	875
Total own-source revenue	13,268	14,741	14,926	14,961	14,961
Net cost of services	(155,319)	(170,771)	(173,384)	(167,337)	(167,830)
Revenue from Government	124,666	151,168	153,304	147,255	147,744
Deficit attributable to the Australian Government	(30,653)	(19,603)	(20,080)	(20,082)	(20,086)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(236)	-	-	-	-
Total other comprehensive income	(236)	-	-	-	-
Total comprehensive loss	(30,889)	(19,603)	(20,080)	(20,082)	(20,086)
Total comprehensive loss attributable to the Australian Government	(30,889)	(19,603)	(20,080)	(20,082)	(20,086)

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.

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**

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Total comprehensive loss excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(9,370)	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	21,511	19,592	20,065	20,065	20,065
less: Depreciation/amortisation expenses for ROU assets (b)	960	992	1,026	1,060	1,096
add: Principal repayments on leased assets (b)	952	981	1,011	1,043	1,075
Total comprehensive loss - as per the statement of comprehensive income	(30,889)	(19,603)	(20,080)	(20,082)	(20,086)

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)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,097	1,097	1,097	1,097	1,097
Trade and other receivables	26,045	26,045	26,045	26,045	26,045
Total financial assets	27,142	27,142	27,142	27,142	27,142
Non-financial assets					
Land and buildings	827	708	582	448	306
Property, plant and equipment	44,781	44,393	45,108	39,807	34,533
Intangibles	45,626	48,388	50,587	52,794	55,026
Inventories	402	402	402	402	402
Other non-financial assets	4,176	4,176	4,176	4,176	4,176
Total non-financial assets	95,812	98,067	100,855	97,627	94,443
Total assets	122,954	125,209	127,997	124,769	121,585
LIABILITIES					
Payables					
Suppliers	5,437	5,437	5,437	5,437	5,437
Other payables	1,854	1,854	1,854	1,854	1,854
Total payables	7,291	7,291	7,291	7,291	7,291
Interest bearing liabilities					
Leases	993	1,024	1,056	1,088	1,121
Total interest bearing liabilities	993	1,024	1,056	1,088	1,121
Provisions					
Employee provisions	28,510	28,510	28,510	28,510	28,510
Total provisions	28,510	28,510	28,510	28,510	28,510
Total liabilities	36,794	36,825	36,857	36,889	36,922
Net assets	86,160	88,384	91,140	87,880	84,663
EQUITY*					
Parent entity interest					
Contributed equity	301,687	323,514	346,350	363,172	380,041
Reserves	21,194	21,194	21,194	21,194	21,194
Accumulated deficit	(236,721)	(256,324)	(276,404)	(296,486)	(316,572)
Total parent entity interest	86,160	88,384	91,140	87,880	84,663
Total equity	86,160	88,384	91,140	87,880	84,663

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(236,721)	21,194	301,687	86,160
Adjusted opening balance	(236,721)	21,194	301,687	86,160
Comprehensive income				
Deficit for the period	(19,603)	-	-	(19,603)
Total comprehensive income	(19,603)	-	-	(19,603)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	21,827	21,827
Sub-total transactions with owners	-	-	21,827	21,827
Estimated closing balance as at 30 June 2021	(256,324)	21,194	323,514	88,384
Closing balance attributable to the Australian Government	(256,324)	21,194	323,514	88,384

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	146,333	165,909	168,230	162,216	162,705
Sale of goods and rendering of services	12,529	13,851	14,041	14,086	14,086
GST received	5,275	6,933	6,943	7,020	7,020
Other	448	890	885	875	875
Total cash received	164,585	187,583	190,099	184,197	184,686
Cash used					
Employees	94,396	107,470	110,971	106,793	107,491
Suppliers	53,799	64,372	63,172	61,380	61,138
Interest payments on lease liability	18	19	19	20	21
s74 External Revenue transferred to the OPA	15,631	14,741	14,926	14,961	14,961
Total cash used	163,844	186,602	189,088	183,154	183,611
Net cash from operating activities	741	981	1,011	1,043	1,075
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	165	-	-	-	-
Total cash received	165	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	15,655	21,827	22,836	16,822	16,869
Total cash used	15,655	21,827	22,836	16,822	16,869
Net cash used by investing activities	(15,490)	(21,827)	(22,836)	(16,822)	(16,869)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,655	21,827	22,836	16,822	16,869
Total cash received	15,655	21,827	22,836	16,822	16,869
Cash used					
Principal payments on lease liability	952	981	1,011	1,043	1,075
Total cash used	952	981	1,011	1,043	1,075
Net cash from financing activities	14,703	20,846	21,825	15,779	15,794
Net decrease in cash held	(46)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,143	1,097	1,097	1,097	1,097
Cash and cash equivalents at the end of the reporting period	1,097	1,097	1,097	1,097	1,097

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	17,053	21,827	22,836	16,822	16,869
Total new capital appropriations	17,053	21,827	22,836	16,822	16,869
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	17,053	21,827	22,836	16,822	16,869
Total items	17,053	21,827	22,836	16,822	16,869
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	15,655	21,827	22,836	16,822	16,869
TOTAL	15,655	21,827	22,836	16,822	16,869
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	15,655	21,827	22,836	16,822	16,869

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	-	47,907	97,309	145,216
Gross book value - ROU assets	1,730	231	-	1,961
Accumulated depreciation/ amortisation and impairment	-	(3,300)	(51,683)	(54,983)
Accumulated depreciation/ amortisation and impairment – ROU assets	(903)	(57)	-	(960)
Opening net book balance	827	44,781	45,626	91,234
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	13,073	8,754	21,827
By purchase - appropriation equity ROU assets	816	196	-	1,012
Total additions	816	13,269	8,754	22,839
Other movements				
Depreciation/amortisation expense	-	(13,600)	(5,992)	(19,592)
Depreciation/amortisation on ROU assets	(935)	(57)	-	(992)
Total other movements	(935)	(13,657)	(5,992)	(20,584)
As at 30 June 2021				
Gross book value	-	60,980	106,063	167,043
Gross book value - ROU assets	2,546	427	-	2,973
Accumulated depreciation/ amortisation and impairment	-	(16,900)	(57,675)	(74,575)
Accumulated depreciation/ amortisation and impairment – ROU assets	(1,838)	(114)	-	(1,952)
Closing net book balance	708	44,393	48,388	93,489

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21* and *Supply (Parliamentary Departments) Bill (No. 1) 2020-2021*.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Suppliers	12,276	8,824	8,815	8,820	8,934
Depreciation and amortisation (a)	38,104	39,104	40,708	42,207	43,736
Write-down and impairment of assets	2,745	-	-	-	-
Total expenses administered on behalf of Government	53,125	47,928	49,523	51,027	52,670
LESS:					
OWN-SOURCE INCOME					
Gains					
Other gains	5,500	-	-	-	-
Total gains administered on behalf of Government	5,500	-	-	-	-
Total own-sourced income administered on behalf of Government	5,500	-	-	-	-
Net cost of services	(47,625)	(47,928)	(49,523)	(51,027)	(52,670)
OTHER COMPREHENSIVE INCOME					
Total comprehensive loss	(47,625)	(47,928)	(49,523)	(51,027)	(52,670)

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 Administered Capital Budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,747	-	-	-	-
Taxation receivables	1,647	1,647	1,647	1,647	1,647
Total financial assets	10,394	1,647	1,647	1,647	1,647
Non-financial assets					
Land and buildings	2,494,371	2,508,886	2,504,657	2,496,000	2,486,298
Property, plant and equipment	36,519	40,744	43,752	46,702	49,652
Intangibles	7,774	7,750	7,725	7,700	7,674
Heritage and Cultural	118,752	119,452	120,152	120,852	121,552
Other non-financial assets	189	189	189	189	189
Total non-financial assets	2,657,605	2,677,021	2,676,475	2,671,443	2,665,365
Total assets administered on behalf of Government	2,667,999	2,678,668	2,678,122	2,673,090	2,667,012
LIABILITIES					
Payables					
Suppliers	18,398	9,651	9,651	9,651	9,651
Other payables	1,193	1,193	1,193	1,193	1,193
Total payables	19,591	10,844	10,844	10,844	10,844
Total liabilities administered on behalf of Government	19,591	10,844	10,844	10,844	10,844
Net assets	2,648,408	2,667,824	2,667,278	2,662,246	2,656,168

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	7,016	4,930	4,206	4,290	4,290
Total cash received	7,016	4,930	4,206	4,290	4,290
Cash used					
Suppliers	10,244	22,501	13,021	13,110	13,224
Total cash used	10,244	22,501	13,021	13,110	13,224
Net cash used by operating activities	(3,228)	(17,571)	(8,815)	(8,820)	(8,934)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	68,558	58,520	40,162	37,175	37,658
Total cash used	68,558	58,520	40,162	37,175	37,658
Net cash used by investing activities	(68,558)	(58,520)	(40,162)	(37,175)	(37,658)
Net decrease in cash held	(71,786)	(76,091)	(48,977)	(45,995)	(46,592)
Cash and cash equivalents at beginning of reporting period	-	8,747	-	-	-
Cash from Official Public Account for:					
- Appropriations	87,549	72,274	53,183	50,285	50,882
Total cash from Official Public Account	87,549	72,274	53,183	50,285	50,882
Cash to Official Public Account for:					
- Appropriations	7,016	4,930	4,206	4,290	4,290
Total cash to Official Public Account	7,016	4,930	4,206	4,290	4,290
Cash and cash equivalents at end of reporting period	8,747	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.10: Administered capital budget statement (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities	50,632	50,520	40,162	37,175	37,658
Total new capital appropriations	50,632	50,520	40,162	37,175	37,658
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	50,632	50,520	40,162	37,175	37,658
Total items	50,632	50,520	40,162	37,175	37,658
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	68,558	58,520	40,162	37,175	37,658
TOTAL	68,558	58,520	40,162	37,175	37,658
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	68,558	58,520	40,162	37,175	37,658

Prepared on Australian Accounting Standards basis.

(a) Funded by Administered Assets and Liabilities appropriation. In addition to the new capital appropriations of \$50.5 million in 2020-21, an additional \$8 million in funding is available in-line with a previously approved movement of funds.

Table 3.11: Statement of administered asset movements (Budget year 2020-21)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020						
Gross book value	91,000	2,403,371	37,266	118,752	8,263	2,658,652
Accumulated depreciation/ amortisation and impairment	-	-	(747)	-	(489)	(1,236)
Opening net book balance	91,000	2,403,371	36,519	118,752	7,774	2,657,416
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation equity (a)	-	52,737	5,083	700	-	58,520
Total additions	-	52,737	5,083	700	-	58,520
Other movements						
Depreciation/amortisation expense	-	(38,222)	(858)	-	(24)	(39,104)
Total other movements	-	(38,222)	(858)	-	(24)	(39,104)
As at 30 June 2021						
Gross book value	91,000	2,456,108	42,349	119,452	8,263	2,717,172
Accumulated depreciation/ amortisation and impairment	-	(38,222)	(1,605)	-	(513)	(40,340)
Closing net book balance	91,000	2,417,886	40,744	119,452	7,750	2,676,832

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through *Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21* and *Supply (Parliamentary Departments) Bill (No. 1) 2020-2021*.

GLOSSARY

Term	Meaning
ACB	Administered Capital Budget
DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
GST	Goods and Services Tax
MYEFO	Mid-Year Economic Fiscal Outlook
OPA	Official Public Account
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>