

**PORTFOLIO BUDGET STATEMENTS 2014–15**  
**BUDGET RELATED PAPER NO. 1.17C**

**DEPARTMENT OF PARLIAMENTARY SERVICES**

**BUDGET INITIATIVES AND EXPLANATIONS OF  
APPROPRIATIONS SPECIFIED BY OUTCOMES  
AND PROGRAMMES BY AGENCY**

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ISBN 978-0-9806554-3-8

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PARLIAMENT OF AUSTRALIA  
DEPARTMENT OF PARLIAMENTARY SERVICES

Senator the Hon John Hogg  
President of the Senate  
Parliament House  
CANBERRA ACT 2600

The Hon Bronwyn Bishop MP  
Speaker  
Parliament House  
CANBERRA ACT 2600

Dear Mr President and Madam Speaker

**Portfolio Budget Statements 2014–15**

I hereby submit Portfolio Budget Statements in support of the 2014–15 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 read 'Carol Mills'.

Carol Mills  
Secretary

9 MAY 2014

## **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nfp	not for publication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

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 Jenny Teece, Chief Finance Officer, Department of Parliamentary Services on (02) 6277 5501.

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

**USER GUIDE  
TO THE  
PORTFOLIO BUDGET STATEMENTS**

## USER GUIDE

The purpose of the 2014–15 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. Agencies receive resources from the annual appropriations 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 (Parliamentary Departments) Bill (No. 1) 2014–15. 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*, non-general Government sector entities are not consolidated into the Commonwealth general Government sector fiscal estimates and accordingly, these entities are not reported in the PB Statements.

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# **DEPARTMENTAL OVERVIEW**



## DEPARTMENTAL OVERVIEW

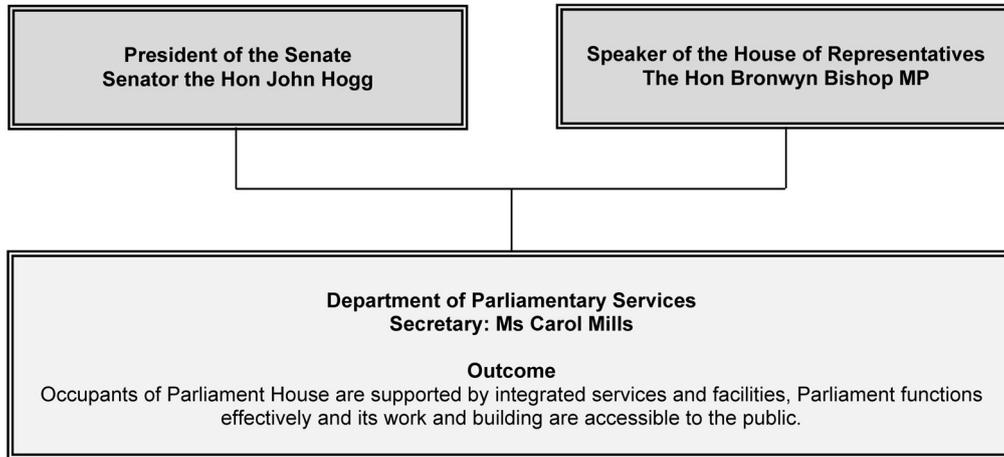
The Department of Parliamentary Services (DPS) supports the work of the Australian Parliament, maintains Parliament House as a symbol of Australian democracy, and makes the building, and the important activity that takes place within it, accessible and engaging. DPS reports to the Presiding Officers of the Parliament (the President of the Senate and the Speaker of the House of Representatives).

DPS services comprise:

- library and research;
- parliamentary broadcasting and recording;
- a full range of information and communication technology (ICT) services;
- ICT and building security;
- extensive visitor services, including tours, retail and information at Parliament House and online;
- asset management, including building and landscape planning, upgrading and maintenance;
- health and recreation and hospitality services;
- Parliament House art collection and historic memorials collection management; and
- corporate services to DPS.

*Departmental Overview*

**Figure 1: Department of Parliamentary Services reporting structure and outcome**



## DEPARTMENTAL RESOURCES

Table 1 shows the total new resources provided to DPS in the 2014–15 budget year.

**Table 1: Departmental Resources 2014–15**

	Appropriation (Parliamentary Departments) Bill (No. 1) \$m	Receipts \$m	Total \$m
<b>Department of Parliamentary Services</b>			
Administered appropriations	15,482	-	15,482
Departmental appropriations	142,051	7,502	149,553
<b>Total:</b>			<b>165,035</b>
<b>Resources available for Department of Parliamentary Services:</b>			<b>165,035</b>



# **Department of Parliamentary Services**

## **Agency Resources and Planned Performance**



# DEPARTMENT OF PARLIAMENTARY SERVICES

## Section 1: Agency Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Department of Parliamentary Services provides essential services to support the work of the Parliament, maintain Parliament House as a symbol of democracy, and ensure that the important activity that takes place within it is accessible and engaging for all.

The Department is building on its foundation of service excellence by developing innovative and adaptive approaches that will shape the services it delivers to the occupants of, and visitors to, Parliament House.

Areas of priority for the Department are to:

- support the work of Parliament to ensure its effective function;
- strategically plan for and maintain and enhance Parliament House;
- provide information and communication technologies that support the Parliament and connect with the wider community;
- provide the opportunity for high quality experiences which support engagement with the Parliament by a diverse range of visitors, both physical and virtual, building occupants and the community; and
- ensure the Parliament's assets are cared for and respected and its heritage value is maintained for future generations.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Department of Parliamentary Services Resource Statement — Budget Estimates for 2014–15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014–15 \$'000	Proposed at Budget 2014–15 \$'000	Total estimate 2014–15 \$'000	Actual available appropriation 2013–14 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	18,657	-	18,657	-
Departmental appropriation <sup>3</sup>	-	142,051	142,051	116,872
s31 Relevant agency receipts <sup>4</sup>	-	7,502	7,502	7,478
<b>Total</b>	<b>18,657</b>	<b>149,553</b>	<b>168,210</b>	<b>124,350</b>
<b>Administered expenses</b>				
Outcome 1	-	1,670	1,670	-
<b>Total</b>	<b>-</b>	<b>1,670</b>	<b>1,670</b>	<b>-</b>
<b>Total ordinary annual services</b>	<b>A 18,657</b>	<b>151,223</b>	<b>169,880</b>	<b>124,350</b>
<b>Administered non-operating</b>				
Administered assets and liabilities <sup>5</sup>	2,957	13,812	16,769	20,437
<b>Total</b>	<b>2,957</b>	<b>13,812</b>	<b>16,769</b>	<b>20,437</b>
<b>Total other services</b>	<b>B 2,957</b>	<b>13,812</b>	<b>16,769</b>	<b>20,437</b>
<b>Total available annual appropriations</b>	<b>21,614</b>	<b>165,035</b>	<b>186,649</b>	<b>144,787</b>
<b>Total net resourcing for Department of Parliamentary Services</b>	<b>21,614</b>	<b>165,035</b>	<b>186,649</b>	<b>144,787</b>

1 Appropriation (Parliamentary Departments) Bill (No.1) 2014–15.

2 Estimated adjusted balance carried forward from previous year.

3 Includes an amount of \$24.239m in 2014–15 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'.

4 s31 Relevant Agency receipts - estimate.

5 Appropriation (Parliamentary Departments) Bill (No. 1) 2014–15 (refer to table 3.2.10 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

Reader note: All figures are GST exclusive.

### Third party payments from and on behalf of other agencies

	2014–15 \$'000	2013–14 \$'000
Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)		
Department of Finance		
<i>Parliamentary Entitlements Act 1990</i>	16,645	19,120
<i>Administered Annual Appropriation Act (No. 1)</i>	400	350
<b>Total Payments made on behalf of other agencies</b>	<b>17,045</b>	<b>19,470</b>

### 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: Agency 2014–15 Budget measures**

**Part 1: Measures announced since the 2013–14 MYEFO**

	Programme	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Expense measures</b>						
Department of Parliamentary Services – additional funding						
Departmental expenses	1	-	15,000	15,000	15,000	15,000
<b>Total</b>		-	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Efficiency Dividend - a further temporary increase of 0.25 per cent						
Departmental expenses	1	-	(261)	(518)	(776)	(777)
<b>Total</b>		-	<b>(261)</b>	<b>(518)</b>	<b>(776)</b>	<b>(777)</b>
Parliament House maintenance and asset replacement - assessment and strategic review						
Administered expenses	2	-	1,670	-	-	-
<b>Total</b>		-	<b>1,670</b>	-	-	-
<b>Total expense measures</b>						
Administered		-	1,670	-	-	-
Departmental		-	14,739	14,482	14,224	14,223
<b>Total</b>		-	<b>16,409</b>	<b>14,482</b>	<b>14,224</b>	<b>14,223</b>
<b>Capital measures</b>						
Efficiency Dividend - a further temporary increase of 0.25 per cent						
Departmental capital	1	-	(62)	(111)	(167)	(175)
<b>Total</b>		-	<b>(62)</b>	<b>(111)</b>	<b>(167)</b>	<b>(175)</b>
<b>Total capital measures</b>						
Departmental		-	(62)	(111)	(167)	(175)
<b>Total</b>		-	<b>(62)</b>	<b>(111)</b>	<b>(167)</b>	<b>(175)</b>

Prepared on a Government Finance Statistics (fiscal) basis.



## **SECTION 2: OUTCOMES AND PLANNED PERFORMANCE**

### **2.1 OUTCOMES AND PERFORMANCE INFORMATION**

Outcomes are the intended results, impacts or consequences of actions by the Parliament for the Australian community. Programmes are the primary vehicle by which agencies achieve the intended results of their outcome statements. Agencies are required to identify the programmes which contribute to parliamentary outcomes over the Budget and forward years.

The outcome for DPS is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of DPS in achieving its outcome.

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

**Outcome Expense Statement**

Table 2.1 provides an overview of the total expenses for the DPS outcome by programme.

**Table 2.1: Budgeted Expenses for Outcome**

<b>Outcome 1: Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public</b>	2013–14 Estimated actual expenses \$'000	2014–15 Estimated expenses \$'000
<b>Programme 1: Parliamentary Services</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	114,838	123,612
Expenses not requiring appropriation in the Budget year <sup>2</sup>	30,940	22,840
<b>Total for Programme 1</b>	<b>145,778</b>	<b>146,452</b>
<b>Programme 2: Parliament House Works Program</b>		
Administered Expenses		
Ordinary Annual Services (Appropriation (Parliamentary Departments) Bill (No. 1))	-	1,670
Assets and Liabilities Appropriation	20,437	13,812
Expenses not requiring appropriation in the Budget year <sup>2</sup>	27,059	27,191
<b>Total for Programme 2</b>	<b>47,496</b>	<b>42,673</b>
<b>Outcome Totals by appropriation type</b>		
Administered Expenses		
Ordinary Annual Services (Appropriation (Parliamentary Departments) Bill (No. 1))	-	1,670
Assets and Liabilities Appropriation	20,437	13,812
Departmental expenses		
Departmental appropriation <sup>1</sup>	114,838	123,612
Expenses not requiring appropriation in the Budget year <sup>2</sup>	57,999	50,031
<b>Total expenses for Outcome</b>	<b>193,274</b>	<b>189,125</b>
	2013–14	2014–15
<b>Average Staffing Level (number)</b>	711	708

1 Departmental Appropriation combines "Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1) 2014–15)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense, audit fees, and the anticipated operating loss of \$6.98m in 2013–14.

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

## Contributions to Outcome

### Programme 1: Parliamentary Services

#### Programme Objective

- Strategically plan to maintain and upgrade Parliament House;
- Provide a range of research, information and reporting services to support the work of the Parliament and engage the community;
- Maintain Parliament House as a safe and accessible workplace and public building;
- Provide services to building occupants and electorate offices to enable them to conduct their work; and
- Provide services and facilities for visitors to Parliament House.

#### Programme Expenses

	2013–14 Estimated actual \$'000	2014–15 Budget \$'000	2015–16 Forward estimate \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000
Annual departmental expenses:					
Parliamentary Services	114,838	123,612	122,847	122,677	122,733
Expenses not requiring appropriation in the Budget year <sup>1</sup>	30,940	22,840	21,840	21,840	21,840
<b>Total Programme expenses</b>	<b>145,778</b>	<b>146,452</b>	<b>144,687</b>	<b>144,517</b>	<b>144,573</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense, audit fees, and the anticipated operating loss of \$6.98m in 2013–14.

DPS Budget Statements

<b>Programme 1 Key Performance Indicators</b>					
Key Performance Indicators	2013–14 Estimated actual	2014–15 Budget	2015–16 Forward estimate	2016–17 Forward estimate	2017–18 Forward estimate
Number of visitors	Number of visitors to Parliament House (total; participants in general public tours; participants in school tours; participants in other tours)				
	[REDACTED]				
	Number of virtual visitors to Parliament House				
	[REDACTED]				
	Number of functions and events held in Parliament House (official visits; parliamentary; non-parliamentary)				
	[REDACTED]				
Visitor satisfaction (target: 85% satisfaction)	Visitor satisfaction with services—visitor services (including tours and information); The Parliament Shop; visitor catering; website; building access and parking				
	[REDACTED]				
Building occupant satisfaction (target: 85% satisfaction)	Occupant satisfaction with services—IT services; Help Desk; Library; Broadcasting and Hansard; Security; Building maintenance; other services				
	[REDACTED]				
Timeliness targets met in service delivery	Percentage of timeliness targets met in service delivery (IT services; help desk; Hansard; Library services; information access services; maintenance services)				
	[REDACTED]				





## **Section 3: Explanatory Tables and Budgeted Financial Statements**

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014–15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and Government Indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of Administered Funds Between Years**

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. DPS currently has no movements of administered funds between years.

#### **3.1.2 Special Accounts**

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the FMA Act or under separate enabling legislation. DPS does not currently manage any special accounts.

#### **3.1.3 Australian Government Indigenous Expenditure**

DPS has no specific Indigenous expenditure.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

The Resource Statement (Table 1.1) provides a consolidated view of resources available to DPS in 2014-15, 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.

### **3.2.2 Analysis of Budgeted Financial Statements**

#### **Comprehensive Income Statement**

When compared with estimates disclosed in the 2013-14 Portfolio Additional Estimates Statements (PAES), departmental appropriation revenue is estimated to increase by \$16.593m in 2014-15. This is largely the result of additional funding from the Government of \$15.000m and the transfer of funding totalling \$1.559m from the Department of the Senate, the Department of the House of Representatives and the Parliamentary Budget Office for the provision of ICT services. Both these increases affect the budget year and extend across the forward estimates period.

Commensurate with the increase in estimated departmental appropriation revenue, total departmental expenses are also estimated to increase in 2014-15 (when compared with estimates disclosed in the 2013-14 PAES) by \$19.755m, with increases estimated for employees (\$3.113m), suppliers (\$12.380m) and depreciation and amortisation expenses (\$4.262m). Further, while an estimated deficit of \$6.980m is attributable to the department in 2013-14, no deficit is estimated for 2014-15.

The Government has also appropriated \$1.670m in funding for an assessment and strategic review of Parliament House maintenance and asset replacement, which has resulted in an increase in estimated expenses administered on behalf of Government of \$1.670m in 2014-15.

#### **Balance Sheet**

When compared with estimates disclosed in the 2013-14 PAES, departmental financial assets are estimated to decrease by \$7.632m, largely as a result of funding the estimated deficit of \$6.980m in 2013-14. Departmental non-financial assets are also estimated to decrease when compared with the previous estimate for 2014-15, by \$6.317m, largely as a result of a revised (increased) estimate for depreciation and amortisation expenses.

Changes to estimates for departmental liabilities and both assets and liabilities administered on behalf of Government are not material, when compared with estimates disclosed in the 2013-14 PAES.

### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	74,210	73,757	73,656	73,559	73,558
Suppliers	47,748	49,995	49,331	49,258	49,315
Depreciation and amortisation	23,820	22,700	21,700	21,700	21,700
<b>Total expenses</b>	<b>145,778</b>	<b>146,452</b>	<b>144,687</b>	<b>144,517</b>	<b>144,573</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	5,100	5,100	5,100	5,100	5,100
Rental income	1,600	1,600	1,600	1,600	1,600
Other	120	120	120	120	120
<b>Total own-source revenue</b>	<b>6,820</b>	<b>6,820</b>	<b>6,820</b>	<b>6,820</b>	<b>6,820</b>
<b>Gains</b>					
Other	140	140	140	140	140
<b>Total gains</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>
<b>Total own-source income</b>	<b>6,960</b>	<b>6,960</b>	<b>6,960</b>	<b>6,960</b>	<b>6,960</b>
<b>Net cost of services</b>	<b>138,818</b>	<b>139,492</b>	<b>137,727</b>	<b>137,557</b>	<b>137,613</b>
Revenue from Government	108,018	116,792	116,027	115,857	115,913
<b>Total comprehensive loss attributable to the Australian Government</b>	<b>(30,800)</b>	<b>(22,700)</b>	<b>(21,700)</b>	<b>(21,700)</b>	<b>(21,700)</b>
<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total Comprehensive Loss excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	<b>(6,980)</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	23,820	22,700	21,700	21,700	21,700
<b>Total Comprehensive Loss as per the Statement of Comprehensive Income</b>	<b>(30,800)</b>	<b>(22,700)</b>	<b>(21,700)</b>	<b>(21,700)</b>	<b>(21,700)</b>

1 From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies 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 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

**Table 3.2.2: Budgeted Departmental Balance Sheet  
(as at 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	201	201	201	201	201
Trade and other receivables	21,497	17,997	17,997	17,997	17,997
<b>Total financial assets</b>	<b>21,698</b>	<b>18,198</b>	<b>18,198</b>	<b>18,198</b>	<b>18,198</b>
<b>Non-financial assets</b>					
Property, plant and equipment	67,000	70,153	70,815	71,439	72,141
Intangibles	18,838	20,724	20,007	19,394	19,781
Inventories	200	200	200	200	200
Other non-financial assets	3,000	3,000	3,000	3,000	3,000
<b>Total non-financial assets</b>	<b>89,038</b>	<b>94,077</b>	<b>94,022</b>	<b>94,033</b>	<b>95,122</b>
<b>Total assets</b>	<b>110,736</b>	<b>112,275</b>	<b>112,220</b>	<b>112,231</b>	<b>113,320</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,980	3,980	3,980	3,980	3,980
Other payables	2,800	2,800	2,800	2,800	2,800
<b>Total payables</b>	<b>6,780</b>	<b>6,780</b>	<b>6,780</b>	<b>6,780</b>	<b>6,780</b>
<b>Provisions</b>					
Employee provisions	22,700	22,700	22,700	22,700	22,700
<b>Total provisions</b>	<b>22,700</b>	<b>22,700</b>	<b>22,700</b>	<b>22,700</b>	<b>22,700</b>
<b>Total liabilities</b>	<b>29,480</b>	<b>29,480</b>	<b>29,480</b>	<b>29,480</b>	<b>29,480</b>
<b>Net assets</b>	<b>81,256</b>	<b>82,795</b>	<b>82,740</b>	<b>82,751</b>	<b>83,840</b>
<b>EQUITY*</b>					
Contributed equity	173,792	198,031	219,676	241,387	264,176
Reserves	18,607	18,607	18,607	18,607	18,607
Accumulated deficit	(111,143)	(133,843)	(155,543)	(177,243)	(198,943)
<b>Total Equity</b>	<b>81,256</b>	<b>82,795</b>	<b>82,740</b>	<b>82,751</b>	<b>83,840</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014–15)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2014</b>				
Balance carried forward from previous period	(111,143)	18,607	173,792	81,256
<b>Adjusted opening balance</b>	<b>(111,143)</b>	<b>18,607</b>	<b>173,792</b>	<b>81,256</b>
<b>Comprehensive income</b>				
Deficit for the period	(22,700)	-	-	(22,700)
<b>Total comprehensive income</b>	<b>(22,700)</b>	<b>-</b>	<b>-</b>	<b>(22,700)</b>
of which:				
Attributable to the Australian Government	(22,700)	-	-	(22,700)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCBs)	-	-	24,239	24,239
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>24,239</b>	<b>24,239</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(133,843)</b>	<b>18,607</b>	<b>198,031</b>	<b>82,795</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(133,843)</b>	<b>18,607</b>	<b>198,031</b>	<b>82,795</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	110,057	120,292	116,027	115,857	115,913
Sale of goods and rendering of services	7,358	7,382	7,382	7,382	7,382
Net GST received	4,629	7,077	6,402	6,401	6,514
Other	120	120	120	120	120
<b>Total cash received</b>	<b>122,164</b>	<b>134,871</b>	<b>129,931</b>	<b>129,760</b>	<b>129,929</b>
<b>Cash used</b>					
Employees	73,563	73,757	73,656	73,559	73,558
Suppliers	52,123	57,614	56,275	56,201	56,371
<b>Total cash used</b>	<b>125,686</b>	<b>131,371</b>	<b>129,931</b>	<b>129,760</b>	<b>129,929</b>
<b>Net cash from (used by) operating activities</b>	<b>(3,522)</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	6,289	27,739	21,645	21,711	22,789
<b>Total cash used</b>	<b>6,289</b>	<b>27,739</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>Net cash used by investing activities</b>	<b>(6,289)</b>	<b>(27,739)</b>	<b>(21,645)</b>	<b>(21,711)</b>	<b>(22,789)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	9,789	24,239	21,645	21,711	22,789
<b>Total cash received</b>	<b>9,789</b>	<b>24,239</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>Net cash from financing activities</b>	<b>9,789</b>	<b>24,239</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>Net decrease in cash held</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	223	201	201	201	201
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>201</b>	<b>201</b>	<b>201</b>	<b>201</b>	<b>201</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	9,789	24,239	21,645	21,711	22,789
<b>Total new capital appropriations</b>	<b>9,789</b>	<b>24,239</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>Provided for:</b>					
Purchase of non-financial assets	9,789	24,239	21,645	21,711	22,789
<b>Total Items</b>	<b>9,789</b>	<b>24,239</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>1</sup>	6,289	27,739	21,645	21,711	22,789
<b>TOTAL</b>	<b>6,289</b>	<b>27,739</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,289	27,739	21,645	21,711	22,789
<b>Total cash used to acquire assets</b>	<b>6,289</b>	<b>27,739</b>	<b>21,645</b>	<b>21,711</b>	<b>22,789</b>

<sup>1</sup> Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

**Table 3.2.6: Statement of Asset Movements (2014–15)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>			
Gross book value	268,570	60,888	329,458
Accumulated depreciation/amortisation and impairment	(201,570)	(42,050)	(243,620)
<b>Opening net book balance</b>	<b>67,000</b>	<b>18,838</b>	<b>85,838</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase - appropriation equity <sup>1</sup> (including restructuring)	17,153	10,586	27,739
<b>Total additions</b>	<b>17,153</b>	<b>10,586</b>	<b>27,739</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(14,000)	(8,700)	(22,700)
Disposals <sup>2</sup>			
Gross book value	(5,000)	(7,000)	(12,000)
Accumulated depreciation	5,000	7,000	12,000
Other			
<b>Total other movements</b>	<b>(14,000)</b>	<b>(8,700)</b>	<b>(22,700)</b>
<b>As at 30 June 2015</b>			
Gross book value	280,723	64,474	345,197
Accumulated depreciation/amortisation and impairment	(210,570)	(43,750)	(254,320)
<b>Closing net book balance</b>	<b>70,153</b>	<b>20,724</b>	<b>90,877</b>

1 "Appropriation equity" refers to equity injections provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2014–15.

2 Net proceeds may be returned to the Official Public Account (OPA).

Prepared on Australian Accounting Standards basis.

**Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	-	1,670	-	-	-
Depreciation and amortisation	27,059	27,191	27,327	27,327	27,327
<b>Total expenses administered on behalf of Government</b>	<b>27,059</b>	<b>28,861</b>	<b>27,327</b>	<b>27,327</b>	<b>27,327</b>
<b>Net Cost of services</b>	<b>(27,059)</b>	<b>(28,861)</b>	<b>(27,327)</b>	<b>(27,327)</b>	<b>(27,327)</b>
<b>Deficit</b>	<b>(27,059)</b>	<b>(28,861)</b>	<b>(27,327)</b>	<b>(27,327)</b>	<b>(27,327)</b>
<b>Total comprehensive loss</b>	<b>(27,059)</b>	<b>(28,861)</b>	<b>(27,327)</b>	<b>(27,327)</b>	<b>(27,327)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	3,026	1,526	1,526	1,526	1,526
<b>Total financial assets</b>	<b>3,026</b>	<b>1,526</b>	<b>1,526</b>	<b>1,526</b>	<b>1,526</b>
<b>Non-financial assets</b>					
Land and buildings	2,127,244	2,114,715	2,100,833	2,087,356	2,074,185
Property, plant and equipment	90,698	91,348	91,998	92,648	93,298
<b>Total non-financial assets</b>	<b>2,217,942</b>	<b>2,206,063</b>	<b>2,192,831</b>	<b>2,180,004</b>	<b>2,167,483</b>
<b>Total assets administered on behalf of Government</b>	<b>2,220,968</b>	<b>2,207,589</b>	<b>2,194,357</b>	<b>2,181,530</b>	<b>2,169,009</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	530	530	530	530	530
Other payables	163	163	163	163	163
<b>Total payables</b>	<b>693</b>	<b>693</b>	<b>693</b>	<b>693</b>	<b>693</b>
<b>Total liabilities administered on behalf of Government</b>	<b>693</b>	<b>693</b>	<b>693</b>	<b>693</b>	<b>693</b>
<b>Net assets</b>	<b>2,220,275</b>	<b>2,206,896</b>	<b>2,193,664</b>	<b>2,180,837</b>	<b>2,168,316</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows  
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	1,894	1,698	1,410	1,450	1,481
<b>Total cash received</b>	<b>1,894</b>	<b>1,698</b>	<b>1,410</b>	<b>1,450</b>	<b>1,481</b>
<b>Cash used</b>					
Suppliers	1,894	3,368	1,410	1,450	1,481
<b>Total cash used</b>	<b>1,894</b>	<b>3,368</b>	<b>1,410</b>	<b>1,450</b>	<b>1,481</b>
<b>Net cash used by operating activities</b>	<b>-</b>	<b>(1,670)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	18,937	15,312	14,095	14,500	14,806
<b>Total cash used</b>	<b>18,937</b>	<b>15,312</b>	<b>14,095</b>	<b>14,500</b>	<b>14,806</b>
<b>Net cash used by investing activities</b>	<b>(18,937)</b>	<b>(15,312)</b>	<b>(14,095)</b>	<b>(14,500)</b>	<b>(14,806)</b>
<b>Net decrease in cash held</b>	<b>(18,937)</b>	<b>(16,982)</b>	<b>(14,095)</b>	<b>(14,500)</b>	<b>(14,806)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	20,831	18,680	15,505	15,950	16,287
	20,831	18,680	15,505	15,950	16,287
Cash to Official Public Account for:					
- Appropriations	(1,894)	(1,698)	(1,410)	(1,450)	(1,481)
	(1,894)	(1,698)	(1,410)	(1,450)	(1,481)
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget Statement**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013–14	2014–15	2015–16	2016–17	2017–18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 1	20,437	13,812	14,095	14,500	14,806
<b>Total new capital appropriations</b>	<b>20,437</b>	<b>13,812</b>	<b>14,095</b>	<b>14,500</b>	<b>14,806</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	20,437	13,812	14,095	14,500	14,806
<b>Total Items</b>	<b>20,437</b>	<b>13,812</b>	<b>14,095</b>	<b>14,500</b>	<b>14,806</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	18,937	15,312	14,095	14,500	14,806
<b>TOTAL AMOUNT SPENT</b>	<b>18,937</b>	<b>15,312</b>	<b>14,095</b>	<b>14,500</b>	<b>14,806</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	18,937	15,312	14,095	14,500	14,806
<b>Total cash used to acquire assets</b>	<b>18,937</b>	<b>15,312</b>	<b>14,095</b>	<b>14,500</b>	<b>14,806</b>

1 Funded by Administered Assets and Liabilities Appropriation.

Prepared on Australian Accounting Standards basis.

**Table 3.2.11: Statement of Administered Asset Movements (2014–15)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>					
Gross book value	50,000	2,768,697	19,516	84,712	2,922,925
Accumulated depreciation/amortisation and impairment	-	(691,453)	(13,530)	-	(704,983)
<b>Opening net book balance</b>	<b>50,000</b>	<b>2,077,244</b>	<b>5,986</b>	<b>84,712</b>	<b>2,217,942</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	13,662	1,000	650	15,312
<b>Total additions</b>	<b>-</b>	<b>13,662</b>	<b>1,000</b>	<b>650</b>	<b>15,312</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(26,191)	(1,000)	-	(27,191)
Disposals <sup>2</sup>					
Gross book value	-	-	(1,000)	-	(1,000)
Accumulated depreciation	-	-	1,000	-	1,000
<b>Total other movements</b>	<b>-</b>	<b>(26,191)</b>	<b>(1,000)</b>	<b>-</b>	<b>(27,191)</b>
<b>As at 30 June 2015</b>					
Gross book value	50,000	2,782,359	19,516	85,362	2,937,237
Accumulated depreciation/amortisation and impairment	-	(717,644)	(13,530)	-	(731,174)
<b>Closing net book balance</b>	<b>50,000</b>	<b>2,064,715</b>	<b>5,986</b>	<b>85,362</b>	<b>2,206,063</b>

1 "Appropriation equity" refers to Administered Assets and Liabilities appropriation.

2 Net proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.



## **GLOSSARY**

DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
FMA Act	Financial Management and Accountability Act 1997
GST	Goods and Services Tax
ICT	Information and Communications Technology
IT	Information Technology
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements