



Budget

2016-17

Portfolio Budget Statements 2016-17
Budget Related Paper No. 1.17B

Budget Initiatives and Explanations of
Appropriations Specified by Outcome

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Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$'000	\$ thousands
\$m	\$ million
\$b	\$ billion

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

Enquiries

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**USER GUIDE
TO THE
PORTFOLIO BUDGET STATEMENTS**

USER GUIDE

The purpose of the 2016-17 Portfolio Budget Statements (PB Statements) is to inform the Senate of the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in the Appropriation (Parliamentary Departments) Bill (No. 1) 2016-17. 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 the Senate to understand the purpose of each outcome proposed in the Bills.

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Department of the Senate

Resources and planned performance

Section 1 Departmental overview and resources

The Department of the Senate is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators. The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.

The department's outcome is delivered under a single program, comprising services and activities in the following areas:

- Advice about Senate and committee proceedings
- Secretariat support for the Senate
- Secretariat support for committees
- Advice and support for senators
- Public information and parliamentary education
- Capability, governance and accountability.

The department is one of the four parliamentary departments supporting the Australian Parliament. It is responsible to the Senate through the President of the Senate. Its administrative head is the Clerk of the Senate.

The total appropriation in the 2016-17 Budget for the department is \$23.8m, comprising departmental appropriation of \$22.9m and \$0.9m of capital appropriation, compared with \$21.5m and \$0.4m in 2015-16, respectively. Figure 1 shows the trend in departmental appropriations in recent years.

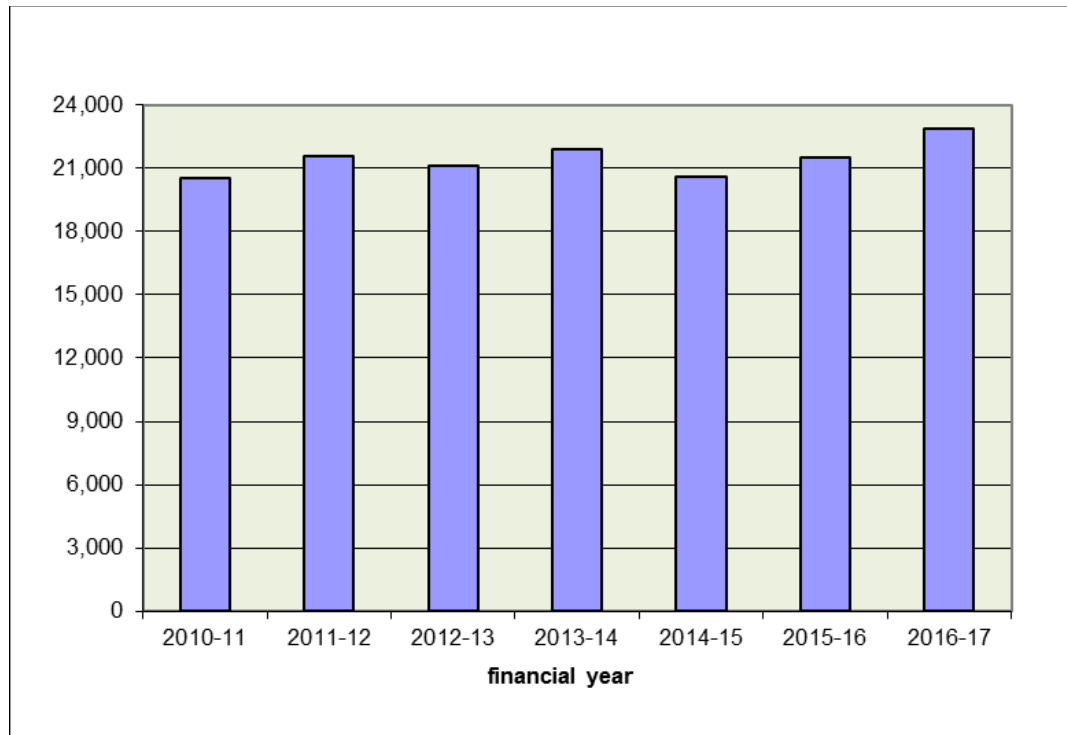
The department appropriation includes one-off departmental supplementation of \$3.0m in 2016-17 only; an ongoing increase of \$0.07m as a result of a government decision to standardise employer contribution rates for superannuation; and a reduction of \$0.01m from 2016-17 due to a government decision that Commonwealth employers would no longer meet administrative costs for members of the Public Sector Superannuation Accumulation Plan (PSSAP).

The department also received an increase in capital funding of \$0.4m in both 2016-17 and 2017-18 to implement a system to receive and publish digital copies of tabled documents, and one-off capital funding of \$0.2m in 2016-17 as supplementation for changes to AusTender reporting due to the Trans-Pacific Partnership Agreement.

The department has third party access to special appropriations to drawdown funds for the payment of senators' salaries and certain allowances, superannuation, and some postage and freight expenses. The resourcing of these special appropriations is detailed in the statements prepared by the relevant departments.

Supplementary funding in 2016-17 of \$3.0m provides welcome budgetary relief to ensure the department can continue to meet the needs of the Senate and senators. The requirement for this funding reflects continuing high levels of demand for the department's services arising from decisions of the Senate, particularly in the areas of committee activity, and the compounding effects of efficiency dividends.

Figure 1: Trends in departmental appropriation (\$'000)



1.1 RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the department for its operations and to deliver its programs and services.

The table summarises how resources will be applied by outcome.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, while 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: Department of the Senate resource statement — Budget estimates for 2016-17 as at Budget May 2016

	2015-16 Estimated actual \$'000	2016-17 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available	10,853	10,361
Departmental appropriations	21,136	22,864
s 74 retained revenue receipts (b)	511	450
Departmental capital budget (c)	367	894
Total departmental annual appropriations	<u>32,867</u>	<u>34,569</u>
Total departmental resourcing	<u>32,867</u>	<u>34,569</u>
Total resourcing for Department of the Senate	<u>32,867</u>	<u>34,569</u>
	<u>2015-16</u>	<u>2016-17</u>
Average staffing level (number)	155	162

Please note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) Appropriation (Parliamentary Departments) Bill (No.1) 2016-17.

(b) Estimated retained revenue receipts under section 74 of the PGPA Act.

(c) Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

Table 1.1: Department of the Senate resource statement — Budget estimates for 2016-17 as at Budget May 2016 (cont.)

Third party payments from and on behalf of other entities

	2015-16 Estimated actual \$'000	2016-17 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance		
<i>Parliamentary Entitlements Act 1990 (s.11)</i>	200	200
<i>Parliamentary Superannuation Act 2004 (s.8)</i>	2,075	2,157
Commonwealth of Australia		
<i>Constitution Act 1901 (s.66)</i>	1,573	1,880
Australian Public Service Commission		
<i>Remuneration Tribunal Act 1973 (s.7)</i>	19,790	20,186
	23,638	24,423

1.2 BUDGET MEASURES

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

Table 1.2: Entity 2016-17 Budget measures

Part 1: Measures announced since the 2015-16 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Department of the Senate - additional funding	1					
Departmental expenses		-	2,986	-	-	-
Total		-	2,986	-	-	-
Total expense measures						
Departmental		-	2,986	-	-	-
Total		-	2,986	-	-	-
Capital measures						
Department of the Senate - additional funding	1					
Departmental capital		-	375	375	-	-
Total		-	375	375	-	-
Total capital measures						
Departmental		-	375	375	-	-
Total		-	375	375	-	-

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

Part 2: Other measures not previously reported in a portfolio statement

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expenses measures						
Whole of government saving - superannuation	1					
Departmental expenses		-	71	68	65	62
Whole of government saving - PSSAP administration fees	1					
Departmental expenses		-	(11)	(11)	(11)	(11)
Total		-	60	57	54	51
Total expense measures						
Departmental		-	60	57	54	51
Total		-	60	57	54	51
Capital measures						
International Trade Agreements - government procurement reforms	1					
Departmental capital		-	150	-	-	-
Total		-	150	-	-	-
Total capital measures						
Departmental		-	150	-	-	-
Total		-	150	-	-	-

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

Section 2: Outcomes and planned performance

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:

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in the department's corporate plan and annual performance statement - included in the Annual Report from October 2016 - to provide the department's complete performance story.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Departmental activities contributing to the department's outcome are undertaken under a single program, 1 - Advice and support. Table 2.1 below details the performance criteria for that program and summarises how the program is delivered.

Performance criteria

Table 2.1: Performance criteria for Outcome 1

<ul style="list-style-type: none"> • Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties 	
<p>Program 1 - Advice and support - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.</p>	
<p>Delivery</p>	<p>The department's outcome is delivered under a single program, comprising services and activities in the following areas:</p> <ul style="list-style-type: none"> • Advice about Senate and committee proceedings • Secretariat support for the Senate • Secretariat support for committees • Advice and support for senators • Public information and parliamentary education • Capability, governance and accountability.

<p>• Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties</p>		
<p>Program 1 - Advice and support - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.</p>		
<p>Performance information</p>		
Year	Performance criteria	Targets
2015-16	<p>Satisfaction of the President, Deputy President and senators with the accuracy, quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Timeliness in the provision of advice and materials for senators and key business documents for the Senate and its committees.</p>	<p>The Senate and its committees are able to meet in accordance with their requirements.</p> <p>Expected result, approximately:</p> <ul style="list-style-type: none"> • 50 sitting days • 320 public hearings • private meetings, as required.
2016-17	<p>The department's activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Advice: accuracy, timeliness and satisfaction</p> <p>Support: timeliness and satisfaction</p> <p>Administration: conformance with requirements</p> <p>These criteria are drawn from the department's current corporate plan, and will be further developed in its plan for 2016-19.</p>	<p>All meetings of the Senate and its committees are facilitated, with advice and support as required.</p> <p>Advice and support are sound and provided in time to meet the purpose for which they are sought.</p> <p>All governance and accountability obligations to the Senate and under statute are met.</p>
2017-18 and beyond	As for 2016-17	As for 2016-17

<p>• Outcome 1 – Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties</p>	
<p>Program 1 – Advice and support – Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.</p>	
<p>Purpose</p>	<p>The department is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators.</p> <p>The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.</p>

Budgeted expenses

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, through its single program.

Table 2.2: Budgeted expenses for Outcome 1

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program: Department of the Senate					
Departmental expenses					
Departmental appropriations	21,136	22,864	20,015	20,334	20,470
Section 74 Retained revenue receipts (a)	511	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	587	538	404	412	415
Departmental total	22,234	23,852	20,869	21,196	21,335
Total expenses for Program 1	22,234	23,852	20,869	21,196	21,335
	2015-16	2016-17			
Average staffing level (number)	155	162			

(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 and amortisation expenses.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Section 3: Budgeted financial statements

This section presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the 2016-17 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

Since the 42nd Parliament (2007-10), there has been a significant increase in workload, particularly of Senate committees, culminating in the present impact of the largest cross-bench in the Senate's history, which continues to drive the high rate of committee inquiries and the complexity of work by the department in supporting the legislative process. Some supplementation was received over past financial years for new joint committees and a small amount to provide additional drafting support. An additional \$1.5m in 2015-16 represented one-off funding.

The department is seeking to realign resources to the level required to meet ongoing sustained levels of legislative and, particularly, committee activity. The department welcomes the budget relief provided by the supplementation of \$3.0 million for 2016-17 as a prelude to renegotiation of the funding base for the department.

As shown in Table 3.1 the department is expecting a \$1.3m operating loss for 2015-16, which is to be funded from prior year reserves. This follows an operating loss of \$1.2m for the 2014-15 financial year.

The department has also received capital funding of \$0.4m in both 2016-17 and 2017-18 to implement a system to receive and publish digital copies of tabled documents. Online tabled documents, to be hosted on the Parliament's website, will be integrated with other elements of the website. This project expands on the 2010 Joint Committee on Publications initiative to develop a digital repository for the Parliamentary Papers Series, the e-PPS, and reiterated recently in the Belcher Review.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Employee benefits	19,855	20,287	18,315	18,672	18,795
Suppliers	2,522	3,027	2,150	2,112	2,125
Depreciation and amortisation	587	538	404	412	415
Total expenses	22,964	23,852	20,869	21,196	21,335
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	511	450	450	450	450
Total own-source income	511	450	450	450	450
Net (cost of)/contribution by services	(22,453)	(23,402)	(20,419)	(20,746)	(20,885)
Revenue from Government	21,136	22,864	20,015	20,334	20,470
Surplus/(deficit) attributable to the Commonwealth	(1,317)	(538)	(404)	(412)	(415)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(1,317)	(538)	(404)	(412)	(415)
Total comprehensive income/(loss) attributable to the Commonwealth	(1,317)	(538)	(404)	(412)	(415)

Note: Impact of net cash appropriation arrangements

	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(730)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations	587	538	404	412	415
Total comprehensive income/(loss) - as per the statement of comprehensive income	(1,317)	(538)	(404)	(412)	(415)

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	200	200	200	200	200
Trade and other receivables	10,471	9,471	8,471	7,471	7,471
Total financial assets	10,671	9,671	8,671	7,671	7,671
Non-financial assets					
Property, plant and equipment	1,988	3,194	4,569	5,569	5,569
Intangibles	2,517	2,667	2,667	2,667	2,667
Inventories	48	48	48	48	48
Other non-financial assets	191	191	191	191	191
Total non-financial assets	4,744	6,100	7,475	8,475	8,475
Total assets	15,415	15,771	16,146	16,146	16,146
LIABILITIES					
Payables					
Suppliers	185	185	185	185	185
Total payables	185	185	185	185	185
Provisions					
Employee provisions	5,724	5,724	5,724	5,724	5,724
Total provisions	5,724	5,724	5,724	5,724	5,724
Total liabilities	5,909	5,909	5,909	5,909	5,909
Net assets	9,506	9,862	10,237	10,237	10,237
EQUITY*					
Parent entity interest					
Contributed equity	2,185	3,079	3,858	4,270	4,685
Reserves	11,388	11,388	11,388	11,388	11,388
Retained surplus (accumulated)	(4,067)	(4,605)	(5,009)	(5,421)	(5,836)
Total parent entity interest	9,506	9,862	10,237	10,237	10,237
Total equity	9,506	9,862	10,237	10,237	10,237

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 2016-17)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2016					
Balance carried forward from previous period	(4,067)	11,388	-	2,185	9,506
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	-	-	-	-	-
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(538)	-	-	-	(538)
Total comprehensive income	(538)	-	-	-	(538)
of which:					
Attributable to the Commonwealth	(538)	-	-	-	(538)
Transactions with owners					
Contributions by owners					
Departmental capital budget (DCB)	-	-	-	894	894
Sub-total transactions with owners	-	-	-	894	894
Estimated closing balance as at 30 June 2017	(4,605)	11,388	-	3,079	9,862
Closing balance attributable to the Commonwealth	(4,605)	11,388	-	3,079	9,862

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	21,628	23,864	21,015	21,334	20,470
Sale of goods and rendering of services	511	450	450	450	450
Total cash received	22,139	24,314	21,465	21,784	20,920
Cash used					
Employees	19,855	20,287	18,315	18,672	18,795
Suppliers	2,522	3,027	2,150	2,112	2,125
Total cash used	22,377	23,314	20,465	20,784	20,920
Net cash from/(used by) operating activities	(238)	1,000	1,000	1,000	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	367	1,894	1,779	1,412	415
Total cash used	367	1,894	1,779	1,412	415
Net cash from/(used by) investing activities	(367)	(1,894)	(1,779)	(1,412)	(415)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	367	894	779	412	415
Total cash received	367	894	779	412	415
Net cash from/(used by) financing activities	367	894	779	412	415
Net increase/(decrease) in cash held	(238)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	438	200	200	200	200
Cash and cash equivalents at the end of the reporting period	200	200	200	200	200

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	367	894	779	412	415
Total new capital appropriations	367	894	779	412	415
Provided for:					
Purchase of non-financial assets	367	894	779	412	415
Total items	367	894	779	412	415
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	367	894	779	412	415
Funded internally from departmental resources (b)	-	1,000	1,000	1,000	-
TOTAL	367	1,894	1,779	1,412	415
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	367	1,894	1,779	1,412	415
Total cash used to acquire assets	367	1,894	1,779	1,412	415

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
- (b) Includes the following sources of funding:
- current and prior year appropriations,
 - s 74 Retained revenue receipts, and
 - proceeds from the sale of assets.

Glossary

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional (Parliamentary Departments) Appropriation Acts.
Annual appropriation	Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Contingency Reserve	The Contingency Reserve (other purposes function) is an allowance, included in aggregate expenses, principally to reflect anticipated events that cannot be assigned to individual programs in the preparation of the Australian Government budget estimates.

Department of the Senate Budget Statements

Contingency Reserve (cont.)	In general, the Contingency Reserve can include: commercial-in-confidence and national security-in-confidence items that cannot be disclosed separately; decisions taken but not yet announced by the Government, and decisions made too late for inclusion against individual agency estimates; and provision for other specific events and pressures that are reasonably expected to affect the budget estimates, and critical funding shortfalls for the operations and capital requirements of some agencies.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Measure	A new policy or savings decision of the Government with financial impacts.
Operating result	Equals revenue less expense.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.

Department of the Senate Budget Statements

PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i>
Program	Activity that delivers benefits, services or transfer payment to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special appropriations	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>