

Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the President of the Senate and the Speaker of the House of Representatives

Scope

I have audited the accompanying financial statements of the Department of Parliamentary Services for the year ended 30 June 2009, which comprise: a Statement by the Chief Executive and Chief Financial Officer; Income Statement; Balance Sheet; Statement of Changes in Equity; Statement of Cash Flows; Schedule of Commitments; Schedule of Administered Items and Notes to and forming part of the Financial Statements, including a Summary of Significant Accounting Policies.

The Responsibility of the Chief Executive for the Financial Statements

The Department of Parliamentary Services' Chief Executive is responsible for the preparation and fair presentation of the financial statements in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, including the Australian Accounting Standards (which include the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department of Parliamentary Services' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department of Parliamentary Services' internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

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accounting estimates made by the Department of Parliamentary Services' Chief Executive, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

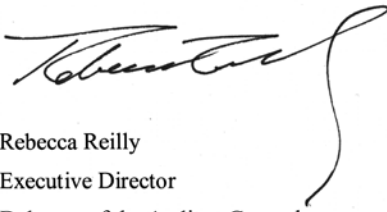
In conducting the audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the financial statements of the Department of Parliamentary Services:

- (a) have been prepared in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, including the Australian Accounting Standards; and
- (b) give a true and fair view of the matters required by the Finance Minister's Orders including the Department of Parliamentary Services' financial position as at 30 June 2009 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



Rebecca Reilly
Executive Director
Delegate of the Auditor-General
Canberra
28 August 2009

DEPARTMENT OF PARLIAMENTARY SERVICES
STATEMENT BY THE CHIEF EXECUTIVE AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2009 are based on properly maintained financial records and give a true and fair view of the matters required by the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, as amended.



Alan Thompson
Secretary

28 August 2009



Judith Konig FCPA
Chief Finance Officer

28 August 2009

DEPARTMENT OF PARLIAMENTARY SERVICES
INCOME STATEMENT

for the period ended 30 June 2009

	Notes	2009 \$'000	2008 \$'000
INCOME			
Revenue			
Revenue from Government	3A	116,913	116,249
Sale of goods and rendering of services	3B	4,649	4,753
Rental income	3C	1,252	1,210
Other revenue	3D	13	8
Total revenue		<u>122,827</u>	<u>122,220</u>
Gains			
Reversals of previous asset write-downs	3E	1,068	-
Other gains	3F	171	180
Total gains		<u>1,239</u>	<u>180</u>
Total Income		<u>124,066</u>	<u>122,400</u>
EXPENSES			
Employee benefits	4A	67,085	64,960
Suppliers	4B	40,769	40,150
Depreciation and amortisation	4C	14,899	12,324
Write-down and impairment of assets	4D	100	76
Losses from asset sales	4E	289	143
Total Expenses		<u>123,142</u>	<u>117,653</u>
Surplus attributable to the Australian Government		<u>924</u>	<u>4,747</u>

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES**BALANCE SHEET***as at 30 June 2009*

	Notes	2009 \$'000	2008 \$'000
ASSETS			
Financial Assets			
Cash and cash equivalents	5A	208	1,040
Trade and other receivables	5B	<u>68,501</u>	<u>66,406</u>
Total financial assets		<u>68,709</u>	<u>67,446</u>
Non-Financial Assets			
Infrastructure, plant and equipment	6A,B	49,353	44,960
Intangibles	6C	12,033	10,969
Inventories	6D	245	236
Other non-financial assets	6E	<u>1,136</u>	<u>863</u>
Total non-financial assets		<u>62,767</u>	<u>57,028</u>
Total Assets		<u>131,476</u>	<u>124,474</u>
LIABILITIES			
Payables			
Suppliers	7A	4,174	2,760
Other payables	7B	<u>1,413</u>	<u>1,048</u>
Total payables		<u>5,587</u>	<u>3,808</u>
Provisions			
Employee provisions	8	<u>19,766</u>	<u>17,517</u>
Total provisions		<u>19,766</u>	<u>17,517</u>
Total Liabilities		<u>25,353</u>	<u>21,325</u>
Net Assets		<u>106,123</u>	<u>103,149</u>
EQUITY			
Parent Entity Interest			
Contributed equity		85,380	85,380
Reserves		11,553	9,503
Retained surplus (accumulated deficit)		<u>9,190</u>	<u>8,266</u>
Total Equity		<u>106,123</u>	<u>103,149</u>
Current Assets		70,090	68,545
Non-Current Assets		61,386	55,929
Current Liabilities		20,979	17,776
Non-Current Liabilities		4,374	3,549

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
STATEMENT of CHANGES in EQUITY
as at 30 June 2009

	Retained Earnings		Asset Revaluation Reserves		Contributed Equity/Capital		Total Equity	
	2009	2008	2009	2008	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	8,266	3,518	9,503	1,378	85,380	85,507	103,149	90,403
Balance carried forward from previous period	-	1	(1)	-	-	-	(1)	1
Adjustment for rounding	-	-	-	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-	-	-	-
Adjusted opening balance	8,266	3,519	9,502	1,378	85,380	85,507	103,148	90,404
Income and expense	-	-	2,051	8,125	-	-	2,051	8,125
Revaluation adjustment	-	-	2,051	8,125	-	-	2,051	8,125
Subtotal income and expense recognised in equity	924	4,747	-	-	-	-	924	4,747
Surplus for the period	924	4,747	2,051	8,125	-	-	2,975	12,872
Total income and expenses	-	-	-	-	-	-	-	-
Transactions with owners	-	-	-	-	-	-	-	-
<i>Distributions to owners</i>	-	-	-	-	-	(127)	-	(127)
Returns on capital:	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Returns of capital:	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Contributions by Owners	-	-	-	-	-	-	-	-
Appropriation (equity injection)	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-	(127)	-	(127)
Transfers between equity components	-	-	-	-	-	-	-	-
Closing balance at 30 June	9,190	8,266	11,553	9,503	85,380	85,380	106,123	103,149
Closing balance attributable to the Australian Government	9,190	8,266	11,553	9,503	85,380	85,380	106,123	103,149

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
STATEMENT OF CASH FLOWS

for the period ended 30 June 2009

	Notes	2009 \$'000	2008 \$'000
OPERATING ACTIVITIES			
Cash received			
Goods and services		5,867	6,060
Appropriations		114,935	107,102
Net GST received		5,055	4,746
Other		334	864
Total cash received		126,191	118,772
Cash used			
Employees		64,677	64,757
Suppliers		45,014	43,319
Other		-	-
Total cash used		109,691	108,076
Net cash from (used by) operating activities	9	16,500	10,696
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment		59	66
Total cash received		59	66
Cash used			
Purchase of property, plant and equipment		12,461	5,357
Purchase of intangibles		4,930	5,860
Total cash used		17,391	11,217
Net cash from (used by) investing activities		(17,332)	(11,151)
FINANCING ACTIVITIES			
Cash received			
Appropriations - capital injections		-	-
Total cash received		-	-
Cash used			
Appropriations - return of capital		-	-
Total cash used		-	-
Net cash from (used by) financing activities		-	-
Net increase or (decrease) in cash held		(832)	(455)
Cash at the beginning of the reporting period		1,040	1,495
Cash at the end of the reporting period	5A	208	1,040

The above statement should be read in conjunction with the accompanying notes.

**DEPARTMENT OF PARLIAMENTARY SERVICES
SCHEDULE OF COMMITMENTS**

as at 30 June 2009

BY TYPE	2009	2008
	\$'000	\$'000
Commitments receivable		
Sublease rental income	(36)	(144)
GST recoverable on commitments	<u>(4,233)</u>	<u>(5,920)</u>
Total Commitments Receivable	<u>(4,269)</u>	<u>(6,064)</u>
Commitments payable		
Capital commitments		
Infrastructure, plant and equipment ¹	1,508	251
Intangibles	<u>3,980</u>	<u>198</u>
Total capital commitments	<u>5,488</u>	<u>449</u>
Other commitments		
Operating leases ²	297	245
Other commitments ³	<u>40,773</u>	<u>64,426</u>
Total other commitments	<u>41,070</u>	<u>64,671</u>
Net commitments by type	<u>42,289</u>	<u>59,056</u>
BY MATURITY		
Commitments receivable		
Operating lease income		
One year or less	(36)	(108)
From one to five years	<u>-</u>	<u>(36)</u>
Total operating lease income	<u>(36)</u>	<u>(144)</u>
Other commitments receivable		
One year or less	(2,292)	(2,274)
From one to five years	<u>(1,941)</u>	<u>(3,646)</u>
Total other commitments receivable	<u>(4,233)</u>	<u>(5,920)</u>
Commitments payable		
Capital commitments		
One year or less	<u>5,488</u>	<u>449</u>
Total capital commitments	<u>5,488</u>	<u>449</u>
Operating lease commitments		
One year or less	178	141
From one to five years	<u>119</u>	<u>104</u>
Total operating lease commitments	<u>297</u>	<u>245</u>
Other Commitments		
One year or less	19,546	24,423
From one to five years	<u>21,228</u>	<u>40,003</u>
Total other commitments	<u>40,774</u>	<u>64,426</u>
Net commitments by maturity	<u>42,289</u>	<u>59,056</u>

NB: Commitments are GST inclusive where relevant.

1 Infrastructure, plant and equipment commitments are primarily for purchase of equipment and services for IT system assets and furniture and fittings.

2 Operating leases included are effectively non-cancellable and comprise agreements for the provision of motor vehicles.

<i>Nature of lease</i>	<i>General description of leasing arrangement</i>
Motor vehicles	No contingent rentals exist. There are no renewal or purchase options available to DPS.

3 Other commitments are comprised of long term contracts in force as at 30 June 2009, where total consideration is greater than \$100,000, and outstanding purchase orders at 30 June 2009, where the goods and services were ordered but not received by 30 June 2009.

The above schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
SCHEDULE OF ADMINISTERED ITEMS

	Notes	2009 \$'000	2008 \$'000
Income administered on behalf of government			
<i>for the period ended 30 June 2009</i>			
Revenue			
Other	15	<u>9</u>	<u>1,180</u>
Total revenue administered on behalf of government		<u>9</u>	<u>1,180</u>
Expenses administered on behalf of government			
<i>for the period ended 30 June 2009</i>			
Depreciation and amortisation	16	<u>18,466</u>	<u>18,328</u>
Write-down and impairment of assets		<u>20</u>	<u>7</u>
Value of assets sold		<u>1</u>	<u>6</u>
Total expenses administered on behalf of government		<u>18,487</u>	<u>18,341</u>
Assets administered on behalf of government			
<i>as at 30 June 2009</i>			
Financial assets			
Receivables	17A	<u>100</u>	<u>43</u>
<i>Total financial assets</i>		<u>100</u>	<u>43</u>
Non-financial assets			
Land and buildings	17B	<u>1,812,393</u>	<u>1,635,978</u>
Property, plant and equipment			
Infrastructure, plant and equipment	17B	<u>5,873</u>	<u>5,984</u>
Heritage and cultural assets	17B	<u>77,235</u>	<u>72,175</u>
<i>Total non-financial assets</i>		<u>1,895,501</u>	<u>1,714,137</u>
Total assets administered on behalf of government		<u>1,895,601</u>	<u>1,714,180</u>
Liabilities administered on behalf of government			
<i>as at 30 June 2009</i>			
Payables			
Suppliers	18	<u>439</u>	<u>174</u>
Total liabilities administered on behalf of government		<u>439</u>	<u>174</u>

The above schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
SCHEDULE OF ADMINISTERED ITEMS (continued)

	2009	2008
	\$'000	\$'000
Administered cash flows		
<i>for the period ended 30 June 2009</i>		
OPERATING ACTIVITIES		
Cash received		
Net GST received from the ATO	710	628
GST received from customers	1	1
Other revenue	7	7
Other receipts	-	-
Total cash received	<u>718</u>	<u>636</u>
Cash used		
GST paid to suppliers	(744)	(578)
Cash returned to Appropriation for:		
- GST returned	(710)	(628)
- Other	(1)	(1)
Cash to Official Public Account for:		
- GST returned	-	-
- Other	(8)	(9)
Total cash used	<u>(1,463)</u>	<u>(1,216)</u>
Net cash from (used by) operating activities	<u>(745)</u>	<u>(580)</u>
INVESTING ACTIVITIES		
Cash received		
Proceeds from sales of property, plant and equipment	1	1
Total cash received	<u>1</u>	<u>1</u>
Cash used		
Purchase of property, plant and equipment	(8,859)	(5,894)
Total cash used	<u>(8,859)</u>	<u>(5,894)</u>
Net cash from (used by) investing activities	<u>(8,858)</u>	<u>(5,893)</u>
FINANCING ACTIVITIES		
Cash received		
Assets and Liability Appropriation	9,603	6,473
Total cash received	<u>9,603</u>	<u>6,473</u>
Cash used		
Purchase of property, plant and equipment	-	-
Total cash used	<u>-</u>	<u>-</u>
Net cash from (used by) financing activities	<u>9,603</u>	<u>6,473</u>
Net increase (decrease) in cash held	-	-
Cash at the beginning of the reporting period	-	-
Cash at the end of the reporting period	<u>-</u>	<u>-</u>

The above schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
SCHEDULE OF ADMINISTERED ITEMS (continued)

	2009	2008
	\$'000	\$'000
Administered commitments		
<i>as at 30 June 2009</i>		
BY TYPE		
Commitments receivable		
Other commitments receivable		
GST recoverable on commitments	<u>(260)</u>	(95)
<i>Total commitments receivable</i>	<u>(260)</u>	(95)
Commitments payable		
Capital commitments		
Infrastructure, plant and equipment	<u>2,863</u>	1,042
<i>Total capital commitments</i>	<u>2,863</u>	1,042
Net commitments by type	<u>2,603</u>	947
BY MATURITY		
Commitments receivable		
Other commitments receivable		
One year or less	<u>(260)</u>	(95)
From one to five years	-	-
Over five years	-	-
Total other commitments receivable	<u>(260)</u>	(95)
Commitments payable		
Capital commitments		
One year or less	<u>2,863</u>	1,042
From one to five years	-	-
Over five years	-	-
Total capital commitments	<u>2,863</u>	1,042
Net commitments by maturity	<u>2,603</u>	947

NB: Commitments are GST inclusive where relevant.

Administered contingencies

as at 30 June 2009

There were no contingencies or remote or unquantifiable contingencies at balance date.

Statement of activities administered on behalf of the Australian Government

The major administered activities of the Department of Parliamentary Services are directed towards achieving the outcome described in Note 1 to the Financial Statements. Details of planned activities can be found in the Agency Portfolio Budget Statements for 2008-09.

The above schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF PARLIAMENTARY SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2009

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Notes to and forming part of the Financial Statements

Note 1 Summary of Significant Accounting Policies*1.1 Objectives of the Department of Parliamentary Services (DPS)*

DPS is an Australian Parliamentary Service organisation. The objective of DPS is to serve the Australian people by supporting the Parliament and caring for Parliament House.

DPS is structured to meet one outcome. This outcome is:

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

DPS's activities contributing towards this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by DPS in its own right. Administered activities involve the management or oversight by DPS, on behalf of the Government, of items controlled or incurred by the Government.

The department's outcome is measured by the following outputs:

OUTPUT 1 – Library services

An effective knowledge centre for the Parliament through the provision of information, analysis and advice.

- 1.1 Research services.
- 1.2 information access services.

OUTPUT 2 – Building and occupant services

An efficiently functioning, safe and secure environment for Senators, Members, other building occupants and visitors.

- 2.1 Security services.
- 2.2 Facilities services.

OUTPUT 3 – Infrastructure services

Integrated services and facilities through the provision of maintenance, infrastructure and support services.

- 3.1 Building infrastructure services.
- 3.2 IT infrastructure services.

OUTPUT 4 – Parliamentary records services

Access to the work of the Parliament through the provision of audio-visual and Hansard records of proceedings of Parliament.

- 4.1 Broadcasting services.
- 4.2 Hansard services.

The Administered item

WORKS PROGRAM—Support for the operation of Parliament into the future, while at the same time preserving the design integrity of the architecture, engineering systems, art and landscape that make up Parliament House.

The continued existence of DPS in its present form and with its present programs is dependent on Government policy and on continued appropriations by Parliament for DPS administration and programs.

Notes to and forming part of the Financial Statements

1.2 Basis of Preparation of the Financial Report

The Financial Statements and notes are required by section 49 of the *Financial Management and Accountability Act 1997* and are a general purpose financial report.

The Financial Statements and notes have been prepared in accordance with:

- Finance Minister's Orders (or **FMOs**), for reporting periods ending on or after 1 July 2008;
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (**AASB**) that apply for the reporting period.

The Financial Report has been prepared on an accrual basis and is in accordance with historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The Financial Report is presented in Australian dollars, and values are rounded to the nearest thousand dollars unless disclosure of the full amount is specifically required.

Unless alternative treatment is specifically required by an Accounting Standard or FMOs, assets and liabilities are recognised in the Balance Sheet when and only when it is probable that future economic benefits will flow to DPS or a future sacrifice of economic benefit will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under agreements that are equally proportionately unperformed are not recognised unless required by an Accounting Standard. Liabilities and assets that are unrealised are reported in the Schedule of Commitments and the Schedule of Contingencies.

Unless alternative treatment is specifically required by an Accounting Standard, revenues and expenses are recognised in the Income Statement when and only when the flow or consumption or loss of economic benefits has occurred and can be reliably measured.

Administered revenues, expenses, assets and liabilities and cash flows reported in the Schedule of Administered Items and related notes are accounted for on the same basis and using the same policies as for departmental items, except where otherwise stated at Note 1.21

1.3 Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, DPS has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

- The fair value of land and buildings has been taken to be the market value subject to restricted use clause as determined by an independent valuer. Parliament House is purpose-built and may in fact realise more or less in the market.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

Notes to and forming part of the Financial Statements

1.4 Changes in Australian Accounting Standards**Adoption of new Australian Accounting Standard requirements**

No accounting standard has been adopted earlier than the application date as stated in the standard. Of the new standards, amendments to standards or interpretations issued by the Australian Accounting Standards Board that are applicable to the current reporting year, the following have had the impact, as disclosed, on DPS:

AASB 116 Property Plant and Equipment – the changes have no financial impact but will affect the presentation of the financial reports;

AASB 137 Provisions, Contingent Liabilities and Contingent Assets – the changes have no financial impact but will affect the presentation of the financial reports; and

AASB 2007-9 Amendments to Australian Accounting Standards arising from the Review of AASs 27,29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137G Interpretation 11 AASB 2 – Group and Treasury Share Transactions and 2007-1] – the changes have no financial impact but will affect the presentation of the financial reports.

Future Australian Accounting Standard requirements

Of the new standards, amendments to standards or interpretations issued by the Australian Accounting Standards Board that are applicable to future periods, the following will have the impact as disclosed on DPS:

AASB 101 Presentation of Financial Statements (Sep 2007) –DPS will have to make retrospective restatements.

1.5 Revenue**Revenue from Government**

Amounts appropriated for departmental outputs for the year (adjusted for any formal additions or reductions) are recognised as revenue when DPS gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

Appropriations receivable are recognised at their nominal amounts.

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature ie if they have been generated in the course of the ordinary activities of DPS, they are treated as revenue.

Other Types of Revenue

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer;
- the seller retains no managerial involvement nor effective control over the goods;
- the revenue and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to DPS.

Notes to and forming part of the Financial Statements

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits of the transaction will flow to DPS.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at balance date. Allowance is made when the collectability of the debt is no longer probable.

1.6 Gains**Other Resources Received Free of Charge**

Resources received free of charge are recognised as gains when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government Agency or Authority as a consequence of a restructuring of administrative arrangements (Refer to Note 1.7).

Resources received free of charge are recorded as either revenue or gains depending on their nature.

Sale of Assets

Gains from disposal of non-current assets are recognised when control of the asset has passed to the buyer.

1.7 Transactions with the Government as Owner**Equity injections**

Amounts appropriated which are designated as "equity injections" for a year (less any formal reductions) are recognised directly in Contributed Equity in that year.

Restructuring of Administrative Arrangements

Net assets received or relinquished to another Australian Government Agency or Authority under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

Other distributions to owners

The FMOs require that distributions to owners be debited to Contributed Equity unless they are in the nature of a dividend.

1.8 Employee Benefits

Liabilities for services rendered by employees are recognised at reporting date to the extent that they have not been settled.

Liabilities for "short-term employee benefits" (as defined in AASB 119 *Employee Benefits*) and termination benefits due within 12 months of balance date are measured

Notes to and forming part of the Financial Statements

at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

All other employee benefit liabilities are measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of DPS is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rate that applies at the time the leave is taken to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave was calculated using the shorthand method provided by the Australian Government Actuary. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy payments in circumstances where DPS has made an offer of Voluntary Redundancy which has been accepted by a staff member and a reliable estimate of the total amount of the payment can be determined.

Superannuation

DPS staff are members of the Commonwealth Superannuation Scheme (**CSS**), the Public Sector Superannuation Scheme (**PSS**) or the PSS accumulation plan (**PSSap**).

The CSS and PSS are defined benefit schemes for the Commonwealth. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance and Deregulation as an administered item.

DPS makes employer contributions to the Employee Superannuation Scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government of the superannuation entitlements of DPS's employees. DPS accounts for the contribution as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final pay accrual of the reporting period, plus the anticipated superannuation contributions when staff take recreation and long service leave.

1.9 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets. An operating lease is a lease which is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of

Notes to and forming part of the Financial Statements

minimum lease payments at the inception of the contract, and a liability recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight line basis which is representative of the pattern of benefits derived from the leased assets.

1.10 Borrowing Costs

All borrowing costs are expensed as incurred.

1.11 Cash

Cash and cash equivalents include notes and coins held and any deposits in DPS's bank accounts. Cash is recognised at its nominal amount.

1.12 Financial Assets

DPS classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- held-to-maturity investments;
- available-for-sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets are recognised and derecognised upon trade date.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts over the expected life of the financial asset, or, where appropriate, a shorter period.

Income is recognised on an effective interest rate basis except for financial assets at fair value through profit or loss.

Financial assets at fair value through profit or loss

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets:

- have been acquired principally for the purpose of selling in the near future;
- are a part of an identified portfolio of financial instruments that the agency manages together and has a recent actual pattern of short-term profit-taking; or
- are derivatives that are not designated and effective as a hedging instrument.

Assets in this category are classified as current assets.

Financial assets at fair value through profit or loss are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset. DPS has no such instruments.

Notes to and forming part of the Financial Statements

Available-for-Sale Financial Assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the asset within 12 months of the balance sheet date.

Available-for-sale financial assets are recorded at fair value. Gains and losses arising from changes in fair value are recognised directly in the reserves (equity) with the exception of impairment losses. Interest is calculated using the effective interest method and foreign exchange gains and losses on monetary assets are recognised directly in profit or loss. Where the asset is disposed of or is determined to be impaired, part (or all) of the cumulative gain or loss previously recognised in the reserve is included in profit for the period.

Where a reliable fair value cannot be established for unlisted investments in equity instruments, cost is used. DPS has no such instruments.

Held-to-maturity investments

Non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the group has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis. DPS has no such investments.

Loans and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

Impairment of financial assets

Financial assets are assessed for impairment at each balance date.

Financial assets held at amortised cost

If there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the income statement.

Available-for-sale financial assets

If there is objective evidence that an impairment loss on an available-for-sale financial asset has been incurred, the amount of the difference between its cost, less principal repayments and amortisation, and its current fair value, less any impairment loss previously recognised in expenses, is transferred from equity to the income statement.

Available-for-sale financial assets (held at cost)

If there is objective evidence that an impairment loss has been incurred the amount of the impairment loss is the difference between the carrying amount of the asset and the

Notes to and forming part of the Financial Statements

present value of the estimated future cash flows discounted at the current market rate for similar assets.

1.13 Financial Liabilities

Financial liabilities are classified as either financial liabilities at fair value through profit or loss or other financial liabilities.

Financial liabilities are recognised and derecognised upon trade date.

Financial liabilities at fair value through profit and loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Other financial liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods and services have been received (and irrespective of having been invoiced).

1.14 Contingent Liabilities and Contingent Assets

Contingent Liabilities and Contingent Assets are not recognised in the Balance Sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an existing liability or asset in respect of which settlement is not probable, or the amount cannot be reliably measured. Remote contingencies are part of this disclosure. Contingent Assets are reported when settlement is probable, and Contingent Liabilities are recognised when settlement is greater than remote.

1.15 Financial Guarantee Contracts

Financial guarantee contracts are accounted for in accordance with AASB 139 *Financial Instruments: Recognition and Measurement*. They are not treated as a Contingent Liability, as they are regarded as financial instruments outside the scope of AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

1.16 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition, unless acquired as a consequence of restructuring administrative arrangements. In the latter case, assets are

Notes to and forming part of the Financial Statements

initially recognised as contributions by owners at the amounts at which they were recognised in the transferor agency's accounts immediately prior to the restructuring.

1.17 Property, Plant and Equipment (PP&E)

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Balance Sheet, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total, or add to system assets).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Definition of Assets

In these statements, except for office equipment, technical equipment and furniture which are recorded as individual items, a reportable asset is a functional system in which component parts do not retain a separate identity and are not expected to be used by DPS after the asset is disposed of.

All non-current depreciable assets are recognised in the financial statements if they belong to a class of assets which is represented by:

- complete functional systems valued at cost or independent valuation;
- work in progress valued at cost;
- individual items at cost of acquisition or valuation of at least \$2,000; or
- a group of individual items.

DPS identifies and records all assets individually for fraud control and management purposes.

All monographs added to the Library Collection are capitalised regardless of their individual value as they are regarded as part of a group of similar items significant in total.

Revaluations

Fair values for each class of asset are determined as shown below.

Asset class	Fair value measured at:
Land	Market selling price subject to restricted use clause
Buildings	Depreciated replacement cost
Information Technology Assets	Market selling price or depreciated replacement cost
Communication Assets	Market selling price or depreciated replacement cost
Monitoring Assets	Market selling price or depreciated replacement cost
Furniture and Equipment	Market selling price or depreciated replacement cost
Library Collection	Market selling price or depreciated replacement cost
Security Infrastructure	Depreciated replacement cost
Heritage and Cultural	Market selling price

Notes to and forming part of the Financial Statements

Following initial recognition at cost, property, plant and equipment and heritage and cultural assets are carried at fair value less accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result except to the extent that they reverse a previous revaluation increment for that class.

Work-in-progress

If, at 30 June 2009, an asset is not fully constructed, the expenditure will be disclosed separately as "work in progress". Depreciation will not be set until the project has been completed to a stage where it can provide a service to DPS.

Depreciation

An asset is depreciated from the time it is first put into or held ready for use. When an asset is a complex structure made up of interdependent substructures which require installation at successive stages, it is considered as being ready for use only after installation has been completed to a stage where it can provide a service to DPS.

Depreciable property, plant and equipment assets are written off to their estimated residual values over their estimated useful life to DPS. Depreciation is calculated using either the straight-line method which is consistent with the pattern of usage or the diminishing value method which is consistent with the market selling price.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current or current and future reporting periods as appropriate.

Heritage and Cultural assets are not depreciated.

Depreciation rates applying to each class of depreciable assets are based on the following useful lives:

	<u>2009</u>	<u>2008</u>
Building	20 to 200 years	20 to 200 years
IT Assets	2 to 20 years	2 to 20 years
Communication Assets	4 to 25 years	4 to 25 years
Monitoring Assets	3 to 20 years	3 to 20 years
Furniture and Equipment	3 to 50 years	2 to 50 years
Library Collection	3 to 30 years	3 to 30 years
Security Infrastructure	3 to 25 years	3 to 25 years

Impairment

All assets were assessed for impairment at 30 June 2009. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be

Notes to and forming part of the Financial Statements

replaced if DPS were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

No indicators of impairment were found for PP&E assets at fair value.

1.18 Intangibles

Intangibles comprise purchased and internally-developed software for internal use and works-in-progress. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of DPS's software is between 3 to 10 years (2007-08: 3 to 10 years). Works-in-progress are not depreciated.

All software assets were assessed for indications of impairment as at 30 June 2009, no indications of impairment were found.

1.19 Inventories

The Parliament Shop inventories are held for resale and are valued at the lower of cost or net realisable value. Costs are assigned to stock on a first-in-first-out basis.

1.20 Taxation

DPS is exempt from all forms of taxation except fringe benefits tax and the goods and services tax (**GST**).

Revenues, expenses and assets are recognised net of GST:

- except where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- except for receivables and payables.

1.21 Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the Schedule of Administered Items and related notes.

Except where otherwise stated below, administered items are reported on the same basis and using the same policies as for Departmental items, including the application of Australian Accounting Standards.

Administered appropriations received or receivable from the Official Public Account (**OPA**) are not reported as administered revenues and assets respectively. Similarly, administered receipts transferred or transferable to the OPA are not reported as administered expenses or payables. These transactions and balances are internal to the Administered entity. These transfers of cash are reported as administered operating cash flows and in the administered reconciliation table in Note 19.

1.22 Adjustment to 2007-08 comparatives

In 2008-09 DPS changed the classification of some receipts from revenue to expense offset. This required 2007-08 comparatives to be restated in the Income Statement, the Cash Flow Statement and in the related notes.

Also in 2008-09, and as required by the FMOs, DPS recognised the balance of the salary packaging account on the Statement of Financial Position. This required the 2007-08 comparatives to be restated in Statement of Financial Position, the Cash Flow Statement and related notes.

Notes to and forming part of the Financial Statements**Note 2 Events after the Balance Sheet date**

No significant events have impacted on DPS's operations after balance date.

2009	2008
\$'000	\$'000

Note 3 Income**Revenue**Note 3A Revenue from Government

Appropriation:

Departmental outputs	116,913	116,249
Total revenue from Government	116,913	116,249

Note 3B Sale of goods and rendering of services

Provision of goods - related entities	10	17
Provision of goods - external parties	1,249	1,189
Rendering of services - related entities	2,206	2,462
Rendering of services - external parties	1,184	1,085
Total sale of goods and rendering of services	4,649	4,753

Note 3C Rental income

Parliament House space - related entities	287	278
Parliament House space - external parties	965	932
Total rental income	1,252	1,210

Note 3D Other revenue

Other	13	8
Total other revenue	13	8

Note 3E Reversals of previous asset write-downs

Asset revaluation increment	1,068	-
Total reversals of previous asset write-downs	1,068	-

Note 3F Other gains

Resources received free of charge	170	179
Other	1	1
Total other gains	171	180

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000
Note 4 Expenses		
<u>Note 4A Employee benefits</u>		
Wages and salaries	48,376	48,242
Superannuation:		
Defined contribution plans	1,919	1,402
Defined benefits plans	8,220	7,468
Leave and other entitlements	7,401	5,965
Separation and redundancies	920	1,487
Other	249	396
Total employee benefits	67,085	64,960
<u>Note 4B Suppliers</u>		
Provision of goods - related entities	20	14
Provision of goods - external parties	5,177	4,971
Rendering of services - related entities	13,254	11,282
Rendering of services - external parties	20,926	23,200
Operating lease rentals:		
Minimum lease payments	45	40
Workers' compensation premiums	1,347	643
Total supplier expenses	40,769	40,150
<u>Note 4C Depreciation and amortisation</u>		
Depreciation:		
Property, plant and equipment	11,245	8,873
Total depreciation	11,245	8,873
Amortisation:		
Intangibles-Computer software	3,654	3,451
Total amortisation	3,654	3,451
Total depreciation and amortisation	14,899	12,324

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000

Note 4C Depreciation and amortisation (cont)

The aggregate amounts of depreciation or amortisation expensed during the reporting period for each class of depreciable asset are as follows:

Information technology assets	2,170	2,089
Communication assets	4,042	2,743
Monitoring assets	156	120
Furniture and equipment	612	717
Library collection	615	580
Security infrastructure	3,650	2,624
Intangibles-Computer software	3,654	3,451
Total depreciation and amortisation	14,899	12,324

Note 4D Write-down and impairment of assets

Plant and equipment write-down	76	76
Intangibles-Computer software write-down	24	-
Total write-down and impairment of assets	100	76

Note 4E Losses from assets sales (gain)

Information technology assets	43	31
Communication assets	(3)	14
Monitoring assets	-	1
Furniture and equipment	(1)	71
Security infrastructure	250	26
Total losses from assets sales	289	143

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000
Note 5 Financial Assets		
<u>Note 5A Cash and cash equivalents</u>		
Cash on hand	4	4
Deposits	204	1,036
Total cash and cash equivalents	208	1,040
<u>Note 5B Trade and other receivables</u>		
Goods and services – related entities	652	618
Goods and services – external parties	385	395
Appropriations receivable for existing outputs	66,691	64,713
GST receivable from the Australian Taxation Office	773	682
Total trade and other receivables (gross)	68,501	66,408
Less impairment allowance account:		
Goods and services	-	(2)
Total trade and other receivables (net)	68,501	66,406
All receivables are current assets		
Receivables are aged as follows:		
Not overdue	68,160	66,289
Overdue by:		
less than 30 days	331	113
30 days to 60 days	4	-
61 days to 90 days	4	1
More than 90 days	2	5
Total receivables (gross)	68,501	66,408
The impairment allowance account is aged as follows:		
Overdue by:		
More than 90 days	-	(2)
Total impairment allowance account	-	(2)
Reconciliation of the impairment allowance account		
Movement table		
	Goods and services	Goods and services
Opening balance	(2)	(10)
Amounts written off	2	8
Closing balance	-	(2)

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000
Note 6 Non-Financial Assets		
<u>Note 6A Property, plant and equipment</u>		
Information technology assets		
Work in progress (at cost)	2,442	856
Gross carrying value (at fair value)	24,296	22,387
Accumulated depreciation	(17,708)	(17,604)
Total information technology assets	9,030	5,639
Communication assets		
Work in progress (at cost)	2,203	1,686
Gross carrying value (at fair value)	87,179	84,649
Accumulated depreciation	(72,383)	(69,016)
Total communication assets	16,999	17,319
Monitoring assets		
Work in progress (at cost)	1,743	707
Gross carrying value (at fair value)	3,920	3,894
Accumulated depreciation	(3,664)	(3,508)
Total monitoring assets	1,999	1,093
Furniture and equipment		
Work in progress (at cost)	240	27
Gross carrying value (at fair value)	11,072	11,230
Accumulated depreciation	(8,902)	(9,023)
Total furniture and equipment	2,410	2,234
Library collection		
Work in progress (at cost)	3	35
Gross carrying value (at fair value)	12,954	7,956
Accumulated depreciation	(6,859)	(3,270)
Total Library collection	6,098	4,721
Security infrastructure		
Work in progress (at cost)	784	1,280
Gross carrying value (at fair value)	72,814	73,310
Accumulated depreciation	(60,781)	(59,636)
Total security infrastructure	12,817	13,954
Total property, plant and equipment (non-current)	49,353	44,960

All revaluations are conducted in accordance with the revaluation policy stated at Note 1. In 2008-09, an independent valuer Simon O'Leary, Certified Practising Valuer, Australian Valuation Office conducted the revaluation as at 30 June 2009. Revaluation increment of \$1,381,681 for Collection assets and \$668,889 for IT assets (2007-08 increment: \$4,328,307 for Communication assets, \$34,245 for Monitoring assets and \$3,761,980 for Security assets) was made to the Asset Revaluation Reserve. \$1,068,482 was recognised as a revaluation gain for IT assets representing the reversal of a previous revaluation decrement that was expensed (2007-08 revaluation gain \$Nil). No indicators of impairment were found for property, plant and equipment.

Notes to and forming part of the Financial Statements

Note 6B Analysis of property, plant and equipment

TABLE A – Reconciliation of the opening and closing balances of property, plant and equipment (including Library Collection) 2008-09

Item	Information Technology assets \$'000	Communication assets \$'000	Monitoring Assets \$'000	Furniture and equipment \$'000	Library collection \$'000	Security assets \$'000	Total \$'000
As at 1 July 2008							
Work in progress	856	1,686	707	27	35	1,280	4,591
Gross book value	22,387	84,649	3,894	11,230	7,956	72,310	202,426
Accumulated depreciation/amortisation	(17,604)	(69,016)	(3,508)	(9,023)	(3,270)	(59,636)	(162,057)
Net book value 1 July 2008	5,639	17,319	1,093	2,234	4,721	13,954	44,960
Additions							
By purchase	3,894	3,698	1,062	814	672	2,779	12,919
Revaluations and impairments through equity	669	-	-	-	1,382	-	2,051
Revaluations through income statement	1,068	-	-	-	-	-	1,068
Reclassification	-	24	-	-	-	-	24
Depreciation/amortisation	(2,170)	(4,042)	(156)	(612)	(615)	(3,650)	(11,245)
Disposals:							
Other disposals	(70)	-	-	(26)	(62)	(266)	(424)
Net book value 30 June 2009	9,030	16,999	1,999	2,410	6,098	12,817	49,353
Net book value as of 30 June 2009 represented by:							
Work in progress	2,442	2,203	1,743	240	3	784	7,415
Gross book value	24,296	87,179	3,920	11,072	12,954	72,814	212,235
Accumulated depreciation/amortisation	(17,708)	(72,383)	(3,664)	(8,902)	(6,859)	(60,781)	(170,297)
	9,030	16,999	1,999	2,410	6,098	12,817	49,353

Notes to and forming part of the Financial Statements

Note 6B (continued) Analysis of property, plant and equipment

TABLE A—Reconciliation of the opening and closing balances of property, plant and equipment (including Library Collection) 2007-08

Item	Information Technology assets \$'000	Communication assets \$'000	Monitoring Assets \$'000	Furniture and equipment \$'000	Library collection \$'000	Security assets \$'000	Total \$'000
As at 1 July 2007							
Work in progress	860	855	386	16	10	824	2,951
Gross book value	22,506	72,813	3,373	11,540	7,544	61,866	179,642
Accumulated depreciation/amortisation	(17,047)	(59,604)	(3,066)	(9,166)	(2,732)	(50,465)	(142,080)
Net book value 1 July 2007	6,319	14,063	693	2,390	4,822	12,225	40,512
Additions							
by purchase	1,413	1,775	453	651	542	626	5,460
Revaluations and impairments through equity	-	4,329	34	-	-	3,762	8,125
Reclassification	53	(90)	35	2	-	-	-
Depreciation/amortisation	(2,089)	(2,743)	(120)	(717)	(580)	(2,624)	(8,873)
Disposals:							
Value of assets sold	(57)	(15)	(2)	(92)	(63)	(35)	(264)
Net book value 30 June 2008	5,639	17,319	1,093	2,234	4,721	13,954	44,960
Net book value as of 30 June 2008 represented by:							
Work in progress	856	1,686	707	27	35	1,280	4,591
Gross book value	22,387	84,649	3,894	11,230	7,956	72,310	202,426
Accumulated depreciation/amortisation	(17,604)	(69,016)	(3,508)	(9,023)	(3,270)	(59,636)	(162,057)
	5,639	17,319	1,093	2,234	4,721	13,954	44,960

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000
Note 6C Intangibles		
Computer software at cost:		
Purchased—in progress	3,286	2,833
Internally developed—in use	4,038	6,875
Purchased—in use	27,212	25,102
Total Computer Software	34,536	34,810
Accumulated amortisation	(22,503)	(23,841)
Total intangibles (non-current)	12,033	10,969
No indicators of impairment were found for intangible assets.		

Notes to and forming part of the Financial Statements

TABLE C - Reconciliation of the opening and closing balances of intangibles (2008-09)

Item	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2008			
Work in progress	-	2,833	2,833
Gross book value	6,875	25,102	31,977
Accumulated amortisation	(6,349)	(17,492)	(23,841)
Net book value 1 July 2008	526	10,443	10,969
Additions	-	4,766	4,766
Reclassifications		(24)	(24)
Amortisation expense	(496)	(3,158)	(3,654)
Write downs	-	(24)	(24)
Net book value 30 June 2009	30	12,003	12,033
Net book value as at 30 June 2009 represented by:			
Work in progress	-	3,286	3,286
Gross book value	4,038	27,212	31,250
Accumulated amortisation	(4,008)	(18,495)	(22,503)
	30	12,003	12,033

TABLE C - Reconciliation of the opening and closing balances of intangibles (2007-08)

Item	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2007			
Work in progress	-	2,473	2,473
Gross book value	6,849	19,554	26,403
Accumulated amortisation	(5,609)	(14,782)	(20,391)
Net book value 1 July 2007	1,240	7,245	8,485
Additions	26	5,909	5,935
Amortisation expense	(740)	(2,711)	(3,451)
Net book value 30 June 2008	526	10,443	10,969
Net book value as at 30 June 2008 represented by:			
Work in progress	-	2,833	2,833
Gross book value	6,875	25,102	31,977
Accumulated amortisation	(6,349)	(17,492)	(23,841)
	526	10,443	10,969

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000
Note 6D Inventories		
Inventories held for sale—The Parliament Shop	245	236
Total inventories (current)	245	236

During 2008-09 \$598,554 of inventory held for sale was recognised as an expense (2007-08 \$549,702).

Note 6E Other non-financial assets		
Prepayments	1,136	863
Total other non-financial assets (current)	1,136	863

No indicators of impairment were found for other non-financial assets.

Note 7 Payables**Note 7A Suppliers**

Trade creditors and accrued expenses –related entities	1,509	1,069
Trade creditors and accrued expenses – external parties	2,665	1,691
Total supplier payables (current)	4,174	2,760

Settlement is usually made net 30 days

Note 7B Other payables

Salaries and wages	976	748
Superannuation	190	125
Separations and redundancy	242	172
Unearned income	5	3
Total other payables (current)	1,413	1,048

Note 8 Employee provisions

Leave	19,766	17,517
Total employee provisions	19,766	17,517

Employee provisions are represented by:

Current	15,392	13,968
Non-current	4,374	3,549
Total employee provisions	19,766	17,517

The classification of current employee provisions includes amounts for which there is not an unconditional right to defer settlement by one year, hence in the case of employee provisions the above classification does not represent the amount expected to be settled within one year of reporting date. Employee provisions expected to be settled in twelve months from the reporting date are \$13,450,492 (2008: \$12,389,420), and in excess of one year \$6,315,121 (2008: \$5,127,541)

Notes to and forming part of the Financial Statements

Note 9 Cash Flow Reconciliation

	2009	2008
	\$'000	\$'000
Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement		
Report cash and cash equivalents as per:		
Cash Flow Statement	208	1,040
Balance Sheet	208	1,040
Difference	<u>-</u>	<u>-</u>
Reconciliation of operating result to net cash from operating activities:		
Operating result	924	4,747
Depreciation/amortisation	14,899	12,324
Net write down of non-financial assets	100	76
(Gain) / Loss on disposal of assets	289	143
(Gain) / Loss on revaluation	(1,068)	-
(Gain) / Loss on foreign currency exchange	(1)	(1)
(Increase) / decrease in net receivables	(2,002)	(9,003)
(Increase) / decrease in inventories	(9)	(3)
(Increase) / decrease in prepayments	(273)	385
(Increase) / decrease in GST receivable	(91)	34
Increase / (decrease) in employee provisions	2,249	865
Increase / (decrease) in supplier payables	1,145	142
Increase / (decrease) in other provisions and payables	365	987
Net cash from / (used by) operating activities	<u>16,500</u>	<u>10,696</u>

Note 10 Contingent Liabilities and Assets*Quantifiable Contingencies*

As at 30 June 2009 DPS had no quantifiable contingencies.

Unquantifiable Contingencies

As at 30 June 2009 DPS had two cases where the contingent gain or loss was unquantifiable.

Remote Contingencies

As at 30 June 2009 DPS had no remote contingencies.

Notes to and forming part of the Financial Statements

	2009	2008
Note 11 Senior Executive Remuneration		
The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:		
\$175,000 to \$189,999	1	2
\$190,000 to \$204,999	2	7
\$205,000 to \$219,999	3	-
\$220,000 to \$234,999	2	-
\$250,000 to \$264,999	1	1
\$295,000 to \$309,999	1	-
\$310,000 to \$324,999	-	1
\$340,000 to \$354,999	1	-
Total	11	11
The aggregate amount of total remuneration of executives shown above.	\$2,581,696	\$2,318,902
The aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.	-	\$119,372

Remuneration includes, where paid, wages and salaries, accrued leave, accrued superannuation, the cost of motor vehicles, allowances and fringe benefits tax included in remuneration agreements.

Note 12 Remuneration of Auditors

Financial statement audit services are provided free of charge to DPS.

The fair value of services provided was:

\$141,000	\$142,000
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No other services were provided by the Auditor-General.

Note 13 Average Staffing Level

The average staffing level for DPS during the year was

811	783
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The ASL figure includes those staff whose salary has been capitalised to either departmental or administered asset replacement activities. In 2008-09 \$6,163,890 (07-08 \$1,859,584) was capitalised.

Notes to and forming part of the Financial Statements

	2009	2008
	\$'000	\$'000

Note 14 Financial InstrumentsNote 14A Categories of financial instruments**Financial Assets**

Cash and cash equivalents	208	1,040
Trade receivables	1,037	1,013
Carrying amount of financial assets	1,245	2,053

Financial Liabilities

Other Liabilities

Trade creditors	4,174	2,760
Other	5	3
Carrying amount of financial liabilities	4,179	2,763

Note 14B Credit risk

DPS is exposed to minimal credit risk as the majority of financial assets are cash and trade receivables. The maximum exposure to credit risk is the risk that arises from potential default of a debtor. This amount is equal to the total amount of trade receivables (2009: \$1,037,368 and 2008: \$1,013,467). DPS has assessed the risk of the default on payment and has allocated \$Nil in 2009 (2008: \$2,000) to an impairment allowance account. DPS has policies and procedures that guide debt recovery techniques that are to be applied.

DPS holds no collateral to mitigate against credit risk.

Credit quality of financial instruments not past due or individually determined as impaired

	Not past due nor impaired 2009 \$'000	Not past due nor impaired 2008 \$'000	Past due or impaired 2009 \$'000	Past due or impaired 2008 \$'000
Loans and receivables				
Cash and cash equivalents	208	1,040	-	-
Trade receivables	696	894	341	119
Total	904	1,934	341	119

Ageing of financial assets that are past due but not impaired for 2009

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables					
Trade receivables	331	4	4	2	341
Total	331	4	4	2	341

Ageing of financial assets that are past due but not impaired for 2008

Loans and receivables					
Trade receivables	113	-	1	5	119
Total	113	-	1	5	119

Notes to and forming part of the Financial Statements

Note 14C Liquidity risk

Maturities for financial liabilities

	On demand 2009 \$'000	Within 1 year 2009 \$'000	1 to5 years 2009 \$'000	> 5 years 2009 \$'000	Total \$'000
Other liabilities					
Trade creditors	-	4,174	-	-	4,174
Other		5			5
Total	-	4,179	-	-	4,179

	On demand 2008 \$'000	Within 1 year 2008 \$'000	1 to5 years 2008 \$'000	> 5 years 2008 \$'000	Total \$'000
Other liabilities					
Trade creditors	-	2,760	-	-	2,760
Other		3			3
Total	-	2,763	-	-	2,763

Note 14 D Market risk

DPS holds basic financial instruments that do not expose the department to certain market risks. DPS is not exposed to "currency risk" or "other price risk".

Notes to and forming part of the Financial Statements

	2009 \$'000	2008 \$'000
Note 15 Income Administered on Behalf of Government		
Heritage and cultural assets donated to the Parliament of Australia	1	23
Proceeds on sale of assets	6	6
Assets not previously recognised	-	1,148
Other revenue	2	3
Total income administered on behalf of Government	9	1,180

Note 16 Expenses Administered on Behalf of Government		
Depreciation		
Buildings	17,748	17,713
Other property, plant and equipment	718	615
Total depreciation	18,466	18,328
Assets written-down		
Buildings	20	7
Total value of assets written-down	20	7
Value of assets sold		
Other Property, Plant and Equipment	1	6
Total value of assets sold	1	6
Total expenses administered on behalf of Government	18,487	18,341

Note 17 Assets Administered on Behalf of Government		
<u>Note 17A Financial Assets</u>		
Receivables		
GST receivable from ATO	100	43
Total financial assets administered on behalf of Government	100	43
All receivables are current		

Notes to and forming part of the Financial Statements

	2009 \$'000	2008 \$'000
Note 17 (continued) Assets Administered on Behalf of Government		
Note 17B Non-Financial Assets		
Land and buildings		
Land		
At fair value	50,000	25,000
Total land	50,000	25,000
Buildings		
At fair value	1,753,552	1,607,678
Work in progress – at cost	8,841	3,300
Total buildings	1,762,393	1,610,978
Total land and buildings	1,812,393	1,635,978
Property, plant and equipment		
Furniture, fittings and equipment		
At fair value	1,877	2,015
Total furniture, fittings and equipment	1,877	2,015
Plant and equipment		
At fair value	3,996	3,969
Total plant and equipment	3,996	3,969
Heritage and cultural assets		
At fair value	76,822	71,823
Work in progress—at cost	413	352
Total heritage and cultural assets	77,235	72,175
Total property, plant and equipment	83,108	78,159
Total non-financial assets administered on behalf of Government	1,895,501	1,714,137
Total assets administered on behalf of Government	1,895,601	1,714,180

All formal revaluations are conducted in accordance with the revaluation policy stated at Note 1. An independent valuer Simon O'Leary, Certified Practising Valuer, Australian Valuation Office conducted the revaluation as at 30 June 2009.

Revaluation increment of \$25,000,000 for Land, \$161,128,135 for Buildings and \$4,621,921 for Heritage and cultural assets (2007-08 \$12,857,521 for Heritage and cultural assets) was made to the Asset Revaluation Reserve.

No indicators of impairment were found for land and buildings, and property, plant and equipment.

Notes to and forming part of the Financial Statements

Note 17 (continued)

TABLE A Reconciliation of the opening and closing balances of land and buildings and property, plant and equipment (2008-09).

Item	Land and Buildings \$'000	Property, Plant and Equipment		Total \$'000
		Other PP&E \$'000	Heritage and Cultural Assets \$'000	
As at 1 July 2008				
Work in progress	3,300	-	413	3,713
Gross book value	1,877,440	19,329	71,762	1,968,531
Accumulated depreciation/amortisation	(244,762)	(13,345)	-	(258,107)
Net book value 1 July 2008	1,635,978	5,984	72,175	1,714,137
Additions:				
By donation	-	-	1	1
By purchase	8,034	629	437	9,100
Revaluations through equity	186,128	-	4,622	190,750
Depreciation/amortisation expense	(17,748)	(718)	-	(18,466)
Disposals:				
By sale	-	(1)	-	(1)
By write-down	-	(20)	-	(20)
Net book value 30 June 2009	1,812,393	5,873	77,235	1,895,501
Net book value as of 30 June 2009 represented by:				
Work in progress	8,841	-	413	9,254
Gross book value	2,094,827	19,635	76,822	2,191,284
Accumulated depreciation	(291,275)	(13,762)	-	(305,037)
	1,812,393	5,873	77,235	1,895,501

Notes to and forming part of the Financial Statements

Note 17 (continued)

TABLE A Reconciliation of the opening and closing balances of land and buildings and property, plant and equipment (2007-08)

Item	Land and Buildings \$'000	Property, Plant and Equipment		Total \$'000
		Other PP&E \$'000	Heritage and Cultural Assets \$'000	
As at 1 July 2007				
Work in progress	7,470	-	690	8,160
Gross book value	1,867,736	15,972	58,219	1,941,927
Accumulated depreciation/amortisation	(227,048)	(10,638)	-	(237,686)
Net book value 1 July 2007	1,648,158	5,334	58,909	1,712,401
Additions:				
By donation	-	-	23	23
Assets not previously recognised	-	1,147	-	1,147
By purchase	5,558	106	385	6,049
By transfer from WIP	(25)	25	-	-
Revaluations through equity	-	-	12,858	12,858
Depreciation/amortisation expense	(17,713)	(615)	-	(18,328)
Disposals:				
By sale or write-down	-	(13)	-	(13)
Net book value 30 June 2008	1,635,978	5,984	72,175	1,714,137
Net book value as of 30 June 2008 represented by:				
Work in progress	3,300	-	352	3,652
Gross book value	1,877,440	19,329	71,823	1,972,244
Accumulated depreciation	(244,762)	(13,345)	-	(258,107)
	1,635,978	5,984	72,175	1,714,137

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Notes to and forming part of the Financial Statements

Item	TABLE B Assets on long term loan (2008-09) ¹				Total
	Land and Buildings \$'000	Property, Plant and Equipment Other PP&E \$'000	Heritage and Cultural Assets \$'000		
Gross value at 1 July 2008	-	-	4,801		4,801
Revaluation			(601)		(601)
Gross value at 30 June 2009	-	-	4,200		4,200
TABLE B Assets on long term loan (2007-08) ¹					
Gross value at 1 July 2007	-	-	4,001		4,001
Revaluation			800		800
Gross value at 30 June 2008	-	-	4,801		4,801

¹ Heritage and cultural assets on long term loan to enhance the Parliament House art collection.

Notes to and forming part of the Financial Statements

	2009 \$'000	2008 \$'000
Note 18 Liabilities Administered on Behalf of Government		
Payables		
Suppliers—trade creditors	439	174
Total Liabilities Administered on behalf of Government	439	174

All payables are current liabilities.

Note 19 Administered Reconciliation Table		
Opening administered assets less administered liabilities at 1 July	1,714,006	1,712,475
Plus: Administered revenues	9	1,180
Asset Revaluations	190,750	12,858
Less: Administered expenses	(18,487)	(18,341)
Administered transfers to/from Australian Government:		
Appropriation transfers from OPA:		
Administered assets and liability appropriation	8,893	5,845
Transfers to OPA:		
Administered Receipts	(8)	(9)
Other	(1)	(2)
Closing administered assets less administered liabilities as at 30 June	1,895,162	1,714,006

Note 20 Financial Instruments		
<u>Note 20A Categories of financial instruments</u>		
Financial assets		
Loans and receivables		
Trade receivables	-	-
Carrying amount of financial assets:	-	-
Financial Liabilities		
Other Liabilities		
Payables - suppliers	439	174
Carrying amount of financial liabilities	439	174

There are no potential differences between the carrying value and fair value.

Notes to and forming part of the Financial Statements

Note 20 Financial Instruments (cont)**Note 20B Liquidity risk**

The following table illustrates the maturities for administered financial liabilities.

	On demand 2009 \$'000	Within 1 year 2009 \$'000	1 to 5 years 2009 \$'000	> 5 years 2009 \$'000	Total \$'000
2009 Liabilities					
Payables - suppliers	-	439	-	-	439
Total		439			439
	On demand 2008 \$'000	Within 1 year 2008 \$'000	1 to 5 years 2008 \$'000	> 5 years 2008 \$'000	Total \$'000
2008 Liabilities					
Payables - suppliers	-	174	-	-	174
Total	-	174	-	-	174

Note 20C Market risk

DPS holds basic financial instruments that do not expose the department to certain market risks. DPS is not exposed to "currency risk" or "other price risk".

Notes to and forming part of the Financial Statements

Note 21 Appropriations**Note 21A Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund (CRF) for Ordinary Annual Services Appropriations**

Particulars	Departmental Outputs	
	Outcome 1	
	2009 \$'000	2008 \$'000
Balance carried from previous year	65,753	57,188
Adjustments		(127)
Adjusted opening balance	65,753	57,061
Appropriation Parliamentary Departments Act (No.1) 2008-2009 as passed	116,852	116,317
Appropriation Parliamentary Departments Act (No.1) 2009-2010-prior year appropriation as passed	61	469
Departmental Adjustments by the Finance Minister (Appropriation Acts)	-	(537)
Comcover receipts (Appropriation Act s12)	-	2
FMA Act: Refunds credited (FMA s30)	55	380
Appropriations to take account of recoverable GST (FMA s30A)	5,055	4,746
Annotations to 'net appropriations' (FMA s31)	8,604	7,464
Total appropriations available for payments	196,380	185,902
Cash payments made during the year (GST inclusive)	(129,481)	(120,149)
Balance of Authority to Draw Cash from the CRF for Ordinary Annual Services Appropriations	66,899	65,753
Represented by:		
Cash at bank and on hand	208	1,040
Departmental appropriations receivable	66,691	64,713
Total	66,899	65,753

Notes to and forming part of the Financial Statements

Note 21 Appropriations (continued)

Particulars	Administered Equity Outcome 1		Departmental Equity Outcome 1		Total Equity Outcome 1	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Balance carried from previous year	15,639	10,316	-	-	15,639	10,316
Adjustments	-	-	-	127	-	127
Adjusted opening balance	15,639	10,316	-	127	15,639	10,444
Appropriation Act:						
Appropriation Parliamentary Departments Act (No.1) 2008-2009 as passed	11,446	11,168	-	-	11,446	11,168
Departmental Adjustments by the Finance Minister (Appropriation Acts)	-	-	-	(127)	-	(127)
Appropriation reduced by section 8 determinations (current year)	-	-	-	-	-	-
FMA Act:						
Refunds credited (FMA s30)	1	1	-	-	1	1
Appropriations to take account of recoverable GST (FMA s30A)	710	627	-	-	710	627
Total appropriations available for payments	27,796	22,112	-	-	27,796	22,112
Cash payments made during the year (GST inclusive)	(9,603)	(6,473)	-	-	(9,603)	(6,473)
Balance of Authority to Draw Cash from the CRF for Ordinary Annual Services Appropriations	18,193	15,639	-	-	18,193	15,639
Represented by:						
Undrawn, unexpired administered appropriations	18,193	15,639	-	-	18,193	15,639

Notes to and forming part of the Financial Statements

Note 22 Special Accounts*Services for Other Governments and Non-Agency Bodies Special Account*

This account was established under section 20 of the *Financial Management and Accountability Act 1997* for expenditure in connection with services performed on behalf of other governments and bodies that are not agencies under the *Financial Management and Accountability Act 1997*. For the period ending 30 June 2009 this special account had a \$Nil balance and there were no transactions debited or credited for the purposes of the account.

However, this special account is considered to provide the legal basis for the monies advanced by Comcare and held by DPS and the payments made against accrued sick leave entitlements. Pending determination of an employee's claim, permission is obtained in writing from each individual to allow DPS to recover the payments from the monies in the account.

Comcare Account	2009	2008
	\$'000	\$'000
<i>Legal Authority: Safety, Rehabilitation and Compensation Act 1998</i>		
<i>Purpose: for the purpose of distributing compensation payments in accordance with this Act.</i>		
This account is non-interest bearing.		
Balance carried from previous period	60	51
Receipts	401	320
Available for payments	461	371
Total debits	(417)	(311)
Balance carried to next period and represented by:		
Cash – held by DPS	44	60
Total balance carried to the next period	44	60

Notes to and forming part of the Financial Statements

Note 23 Compensation and Debt Relief

Administered	2009	2008
	\$	\$
No "Act of Grace Payments" were made during the reporting period, pursuant to subsection 33(1) of the <i>Financial Management and Accountability Act 1997</i> (2008: No payments).	Nil	Nil
No waivers of an amount owing to the Commonwealth were made pursuant to subsection 34(1) of the <i>Financial Management and Accountability Act 1997</i> (2008: No waivers).	Nil	Nil
No payments were made under the "Scheme for Compensation for Detriment caused by Defective Administration" during the reporting period (2008: No payments).	Nil	Nil
No ex-gratia payments were provided for during the reporting period. (2008: No payments)	Nil	Nil
No payments were made during the reporting period under section 66 of the <i>Parliamentary Service Act 1999</i> (2008: No payments).	Nil	Nil
Departmental		
No "Act of Grace Payments" were made during the reporting period, pursuant to subsection 33(1) of the <i>Financial Management and Accountability Act 1997</i> (2008: No payments).	Nil	Nil
No waivers of an amount owing to the Commonwealth were made pursuant to subsection 34(1) of the <i>Financial Management and Accountability Act 1997</i> (2008: No waivers).	Nil	Nil
No payments were made under the "Scheme for Compensation for Detriment caused by Defective Administration" during the reporting period (2008: No payments).	Nil	Nil
No ex-gratia payments were provided for during the reporting period. (2008: No payments)	Nil	Nil
No payments were made during the reporting period under section 66 of the <i>Parliamentary Service Act 1999</i> (2008: one payment).	Nil	28,679

Notes to and forming part of the Financial Statements

Note 24 Reporting of Outcomes

DPS uses activity-based costing principles to attribute its shared items. Personnel costs are allocated to output groups based on the number of staff, other corporate costs are allocated on an equal share. The model also attributes the costs of providing other internal services between output groups. These are computing services, telecommunication services and accommodation services. The total of the internal cost is determined and allocated to the output groups based on numbers of staff.

Note 24A Net cost of Outcome Delivery

	Outcome 1	
	2009	2008
	\$'000	\$'000
Administered expenses	18,487	18,341
Departmental expenses	123,142	117,653
Total expenses	141,629	135,994
<i>Costs recovered from provision of goods and services to the non-government sector</i>		
Administered	9	1,180
Departmental	3,398	3,484
Total costs recovered	3,407	4,664
<i>Other external revenues</i>		
Departmental		
Other	13	8
Goods and services revenue from related entities	2,503	2,479
Total other external revenues	2,516	2,487
Net cost of outcome	135,706	128,843

The outcome is described in Note 1.1. Net costs shown include intra-government costs that are eliminated in calculating the actual Budget outcome. Refer to the Outcome Resourcing Table in the Departmental Overview of this Annual Report.

Notes to and forming part of the Financial Statements

Note 24 Reporting of Outcomes (continued)

Note 24B Major Classes of Departmental Revenue and Expenses by Outputs

Outcome 1	Output 1-Library Services		Output 2-Building & Occupant Services	
	Output Group 1.1		Output Group 2.1	
	Research	Information Access	Security	Facilities
	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000
Departmental Expenses				
Employee benefits	9,949	9,687	15,224	13,857
Suppliers	1,307	1,251	12,814	12,767
Depreciation and amortisation	343	330	4,145	3,204
Other expenses	1	4	264	47
Total departmental expenses	11,600	11,272	32,447	29,875
Funded by:				
Revenues from government	11,371	10,936	31,700	29,564
Sale of goods and services	136	181	547	650
Gains	155	22	155	23
Total departmental income	11,662	11,139	32,402	30,237
			9,960	10,009

Notes to and forming part of the Financial Statements

Note 24 Reporting of Outcomes (continued)

Note 24B Major Classes of Departmental Revenue and Expenses by Outputs (continued)

Outcome 1	Output 3—Infrastructure Services		Output 4—Parliamentary Records Services	
	Output Group 3.1 Building Infrastructure	Output Group 3.2 IT Infrastructure	Output Group 4.1 Broadcasting	Output Group 4.2 Hansard
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Departmental Expenses				
Employees	9,915	10,313	4,705	8,205
Suppliers	9,002	9,779	1,241	2,964
Depreciation and amortisation	941	1,081	317	347
Other expenses	16	37	4	1
Total departmental expenses	19,874	21,210	6,267	11,517
Funded by:				
Revenues from government	20,012	22,117	5,900	11,472
Sale of goods and services	432	502	406	113
Gains	155	22	154	155
Total departmental income	20,599	22,641	6,460	11,740
				2008 \$'000
				10,198
				10,072
				164
				22
				10,258

Notes to and forming part of the Financial Statements

Note 24 Reporting of Outcomes (continued)

Note 24B Major Classes of Departmental Revenue and Expenses by Outputs (continued)

Outcome 1	Total	
	2009 \$'000	2008 \$'000
Departmental Expenses	67,085	64,960
Employees	40,769	40,150
Suppliers	14,899	12,324
Depreciation and amortisation	389	219
Other expenses		
Total departmental expenses	123,142	117,653
Funded by:		
Revenues from government	116,913	116,249
Sale of goods and services	5,914	5,971
Gains	1,239	180
Total departmental income	124,066	122,400

Notes to and forming part of the Financial StatementsNote 24 Reporting of Outcomes (continued)Note 24C Major Classes of Administered Revenue and Expenses by Outcome

	Outcome 1	
	2009	2008
	\$'000	\$'000
Administered Revenues		
Revenue from sale of assets	6	6
Other receipts	2	3
Heritage and cultural assets donated to the Parliament of Australia	1	23
Assets not previously recognised	-	1,148
Total Administered Revenues	9	1,180
Administered expenses		
Depreciation and amortisation	18,466	18,328
Write down of assets	20	7
Value of assets sold	1	6
Total Administered Expenses	18,487	18,341

DPS's Outcome is described in Note 1.1.

Net costs shown include intra-government costs that are eliminated in calculating the Budget outcome.

