

**PORTFOLIO  
BUDGET STATEMENTS  
2008-09**

**DEPARTMENT OF THE SENATE**

**BUDGET INITIATIVES AND EXPLANATIONS OF  
APPROPRIATIONS SPECIFIED BY OUTCOME**

**BUDGET RELATED PAPER NO. 1.18B**

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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nfp	not for publication
\$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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A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.



**USER GUIDE  
TO THE  
PORTFOLIO BUDGET  
STATEMENTS**

# USER GUIDE

## Purpose of the Portfolio Budget Statements

The 2008-09 Portfolio Budget Statements (PBS) provide information to the Senate about the planned outcome and outputs of the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2008-09. The PBS are Budget Related Papers and are declared by the appropriation bills to be 'relevant documents' to the interpretation of the bills according to section 15AB of the *Acts Interpretation Act 1901*.

## STRUCTURE OF THE PORTFOLIO BUDGET STATEMENTS

The Portfolio Budget Statements (PBS) have been revised for the 2008-09 Budget. The PBS are presented in three sections, aligned in several ways to the Budget Papers as outlined below.

<b>Departmental overview</b>	
A brief overview of the department. Departmental outputs are depicted in a chart outlining the output structure.	
<b>Resources and Planned Performance</b>	
<b>Section 1: Resources</b>	<ul style="list-style-type: none"> <li>• This section includes two components: <ul style="list-style-type: none"> <li>- 1.1 Appropriations and other resources;</li> <li>- 1.2 Resource Statement.</li> </ul> </li> <li>• The intention of section one is to provide readers with an overview of the functions and responsibilities of the department, its contribution towards its outcomes for the budget year and the resources available.</li> <li>• The resource statement details the source and nature of the all resources available into a table.</li> </ul>
<b>Section 2: Outcome and Planned Performance</b>	<ul style="list-style-type: none"> <li>• The outcome resource statement provides lower level resourcing information for general users at the results level, grouped by output group rather than appropriation type as has been the case previously.</li> <li>• Details the contribution of the department's outputs to the outcome, performance information for the outcome and administered activities, and planned evaluations. Links the resources appropriated and their application to the department's outputs and to administered items.</li> </ul>
<b>Section 3: Explanatory tables and budgeted financial statements</b>	<ul style="list-style-type: none"> <li>• This section has been reworked to increase the readability of technical financial information. The section now includes: <ul style="list-style-type: none"> <li>- explanatory tables to provide supplementary information on the reconciliation between total available appropriation and outcome attribution, special account flows and Australian Government Indigenous Expenditure.</li> </ul> </li> <li>• The department's budgeted financial statements in accrual format, covering the budget year, the previous year and three out-years. It should also be noted that the property, plant, equipment and intangibles statements are no longer mandatory in the financial statements as the information provided was of little value.</li> </ul>
<b>Glossary</b>	Explains key terms.



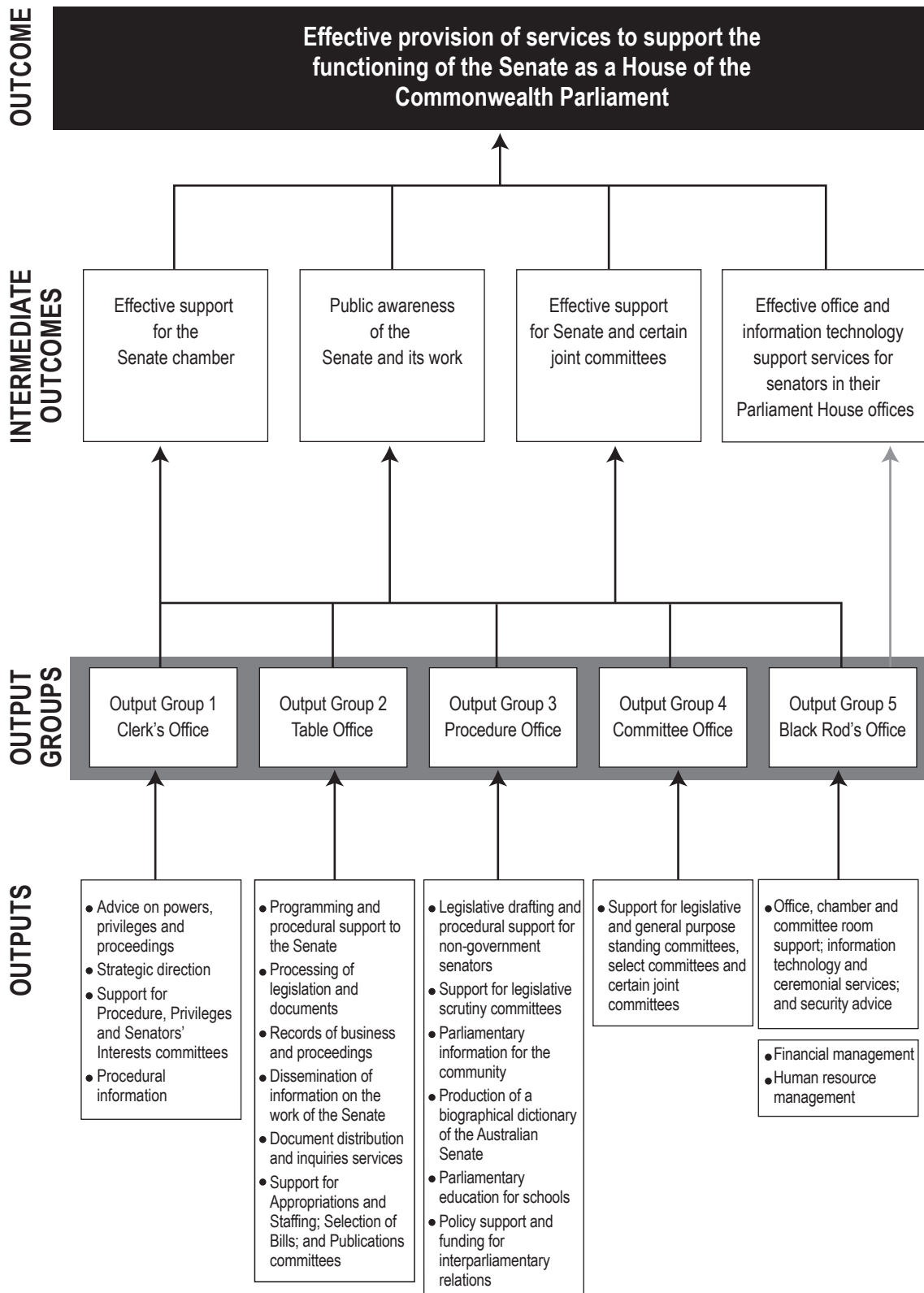


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# DEPARTMENTAL OVERVIEW



## **DEPARTMENTAL OVERVIEW**

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

The main responsibility of the department is the effective and efficient provision of services to support the functioning of the Senate, its committees and senators.

The department also runs education programs and prepares publications to promote an understanding of parliamentary processes.

These responsibilities are reflected in the intermediate outcomes shown in the diagram on the opposite page.

### **Organisational Structure**

The department is responsible to the Senate through the President of the Senate. The administrative head of the department is the Clerk of the Senate.

The department is organised into five offices which also equate to the department's output groups:

- Output Group 1 - Clerk's Office - provides procedural and constitutional advice in relation to the proceedings of the Senate and its committees; strategic direction for the department; secretariat support for the Procedure Committee, the Committee of Privileges and the Committee of Senators' Interests; and maintains the Register of Senators' Interests.
- Output Group 2 - Table Office - provides programming and procedural support to the Senate; processes legislation and documents, and archives records of the Senate; produces records of Senate business and proceedings, and disseminates information on the work of the Senate; provides document distribution and inquiries services; and provides secretariat support to several domestic committees.
- Output Group 3 - Procedure Office - provides advisory and drafting services to non-government senators; secretariat support to the legislative scrutiny committees and policy support for interparliamentary relations; conducts parliamentary research and training including for Parliaments overseas; and promotes community awareness and knowledge of the Senate and the Parliament.
- Output Group 4 - Committee Office - provides secretariat support for most Senate and certain joint committees and strives to increase the public's awareness of the work of committees.
- Output Group 5 - Black Rod's Office - provides office, chamber and committee room support; information technology and ceremonial services; security advice; and corporate services to the Senate, senators and departmental staff.

## RESOURCES MADE AVAILABLE IN THE BUDGET YEAR

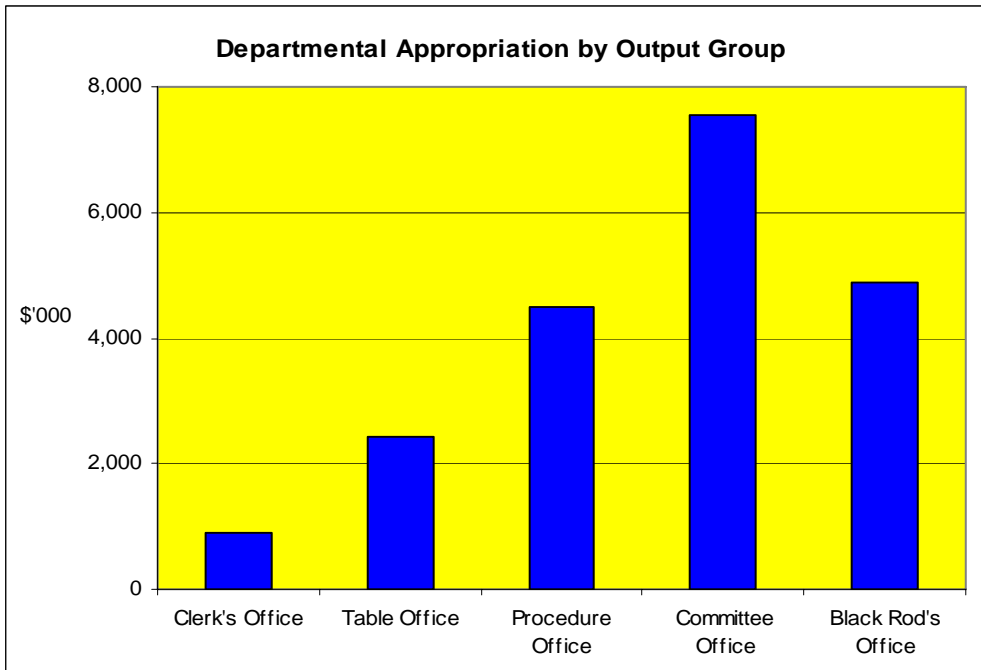
**Table 1: Resources made available in the Budget year**

	Appropriation		Receipts	Total
	Parliamentary Departments Bill No. 1 \$m	Special \$m	\$m	\$m
<b>Department of the Senate</b>				
Administered appropriations	-	14,459	-	14,459
Departmental appropriations	20,254	-	306	20,560
<b>Total:</b>				<b>35,019</b>

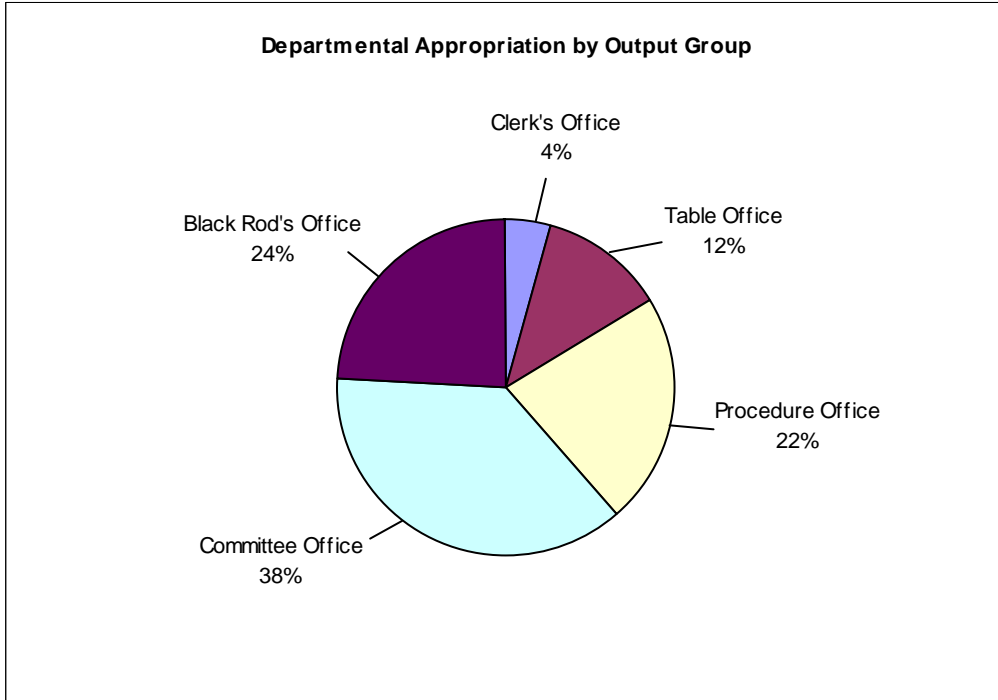
## APPROPRIATIONS AND VARIATIONS

There were no major changes, variations or initiatives in relation to the departmental appropriation for the 2008-09 financial year.

**Figure 2: Departmental appropriation by output group (\$'000)**



**Figure 3: Departmental appropriation by output group (% of total)**







# **BUDGET STATEMENTS**



# DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

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## DEPARTMENT OF THE SENATE

### Section 1: Resources for 2008-09

#### 1.1 APPROPRIATIONS AND OTHER RESOURCES

The total appropriation for the department in the 2008-09 Budget is \$35.0m (compared with \$33.9m in 2007-08).

Table 1.1 on the following page shows total appropriations for the Department of the Senate. The department receives annual departmental and special administered appropriations.

The department draws on special appropriations for the payment of senators' salaries and allowances; superannuation; and postage and freight expenses. Annual departmental appropriations are received for the price of the department's outputs.

- The department's total resources are \$45.8m, of which 76% (\$34.7m) is contributed by total budget year appropriations. The majority of the balance of \$10.8m (23%) represents an estimate of prior year appropriations available at the commencement of the 2008-09 budget year. Revenue from sales of goods and services (\$0.28m) are less than 1% of total resources.
- Some significant reductions occurred during the 2007-08 budget year. The department applied a one-off 2% efficiency dividend that was in addition to the existing 1.25% efficiency dividend. The one-off efficiency dividend applies in full for the forward years, commencing in the current budget year, and was applied on a pro rata basis for the 2007-08 budget year. The budget was reduced by \$0.09m for 2007-08, \$0.46 for 2008-09, \$0.52m for 2009-10, and \$0.58 for 2010-11.
- In addition to the 2% efficiency dividend there were two other separate appropriation reductions for the 2007-08 budget year recommended by the Appropriations and Staffing Committee on 11 March 2008 that were subsequently approved by the Minister for Finance on 21 April 2008. One reduction is from the *Appropriation (Parliamentary Departments) Act No. 1 2007-08* (\$0.400m) due to low parliamentary activity caused by the election in late 2007. The other reduction of \$11.316m was from the *Appropriation (Parliamentary Departments) Act No. 1 2004-05* which was determined as surplus to the department's requirements. This appropriation represents accumulated prior year appropriations that are held for financial coverage of the department's balance sheet items.

## 1.2 RESOURCE STATEMENT

Table 1.1 summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Resource statement — Budget estimates for 2008-09 as at Budget May 2008**

		Estimate of prior <sup>+</sup> year amounts available in 2008-09 \$'000	Proposed at Budget <sup>=</sup> 2008-09 \$'000	Total Estimate 2008-09 \$'000	Estimated Appropriation Available 2007-08 \$'000
<b>Ordinary Annual Services</b>					
<b>Departmental outputs</b>					
Departmental outputs		10,840 <sup>3</sup>	20,254 <sup>1</sup>	31,094	30,567
s31 Relevant agency receipts		-	281 <sup>2</sup>	281	281
<b>Total <sup>4</sup></b>		<b>10,840</b>	<b>20,535</b>	<b>31,375</b>	<b>30,848</b>
<b>Total ordinary annual services</b>	<b>A</b>	<b>10,840</b>	<b>20,535</b>	<b>31,375</b>	<b>30,848</b>
<b>Other services</b>					
<b>Total other services</b>	<b>B</b>	-	-	-	-
<b>Total Available Annual Appropriations</b>		<b>10,840</b>	<b>20,535</b>	<b>31,375</b>	<b>30,848</b>
<b>Special Appropriations</b>					
<b>Special Appropriations limited by criteria/entitlement</b>					
Parliamentary Entitlements Act 1990 (s. 11)		-	736	736	736
Parliamentary Superannuation Act 2004 (s. 8)		-	640	640	520
Remuneration Tribunal Act 1973 (s. 7)		-	13,083	13,083	12,591
<b>Total Special Appropriations</b>	<b>C</b>	-	<b>14,459</b>	<b>14,459</b>	<b>13,847</b>
<b>Total Appropriations excluding Special Accounts</b>		-	<b>14,459</b>	<b>14,459</b>	<b>13,847</b>
<b>Special Accounts<sup>5</sup></b>					
Opening balance		-	-	-	-
Non-Appropriation receipts to Special Accounts		-	25	25	21
<b>Total Special Account</b>	<b>D</b>	-	<b>25</b>	<b>25</b>	<b>21</b>
<b>Total resourcing</b>					
A+B+C+D		10,840	35,019	45,859	44,716
Less appropriations drawn from annual or special appropriations above and credited to special accounts		-	-	-	-
<b>Total net resourcing</b>		<b>10,840</b>	<b>35,019</b>	<b>45,859</b>	<b>44,716</b>

<sup>1</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2008-2009

<sup>2</sup> s31 Relevant departmental receipts — estimate.

<sup>3</sup> Estimated adjusted balance carried from previous year for Annual Appropriations.

<sup>4</sup> The total available departmental operating appropriation (outputs) will not equal the total of all outputs in the Outcome Resource Statement as they budget for estimated appropriation attributable to outcomes and not the total available. For reconciliation see Table 3.1.1.

<sup>5</sup> Estimated opening balance for special accounts. For further detail on special accounts see Table 3.1.2

Reader note: All figures are GST exclusive.

## Section 2: Outcome and planned performance

### 2.1 OUTCOME AND PERFORMANCE INFORMATION

The relationship between activities of the Department of the Senate and the planned outcome is described both financially and non-financially. Financial details for the planned outcome by output groups appear in Table 2.1 (Total Resources for Outcome 1) while non-financial information appears in Table 2.2 (Performance Information for Outcome 1).

There has been no change to the department's outcome or output groups from the 2007-08 PBS.

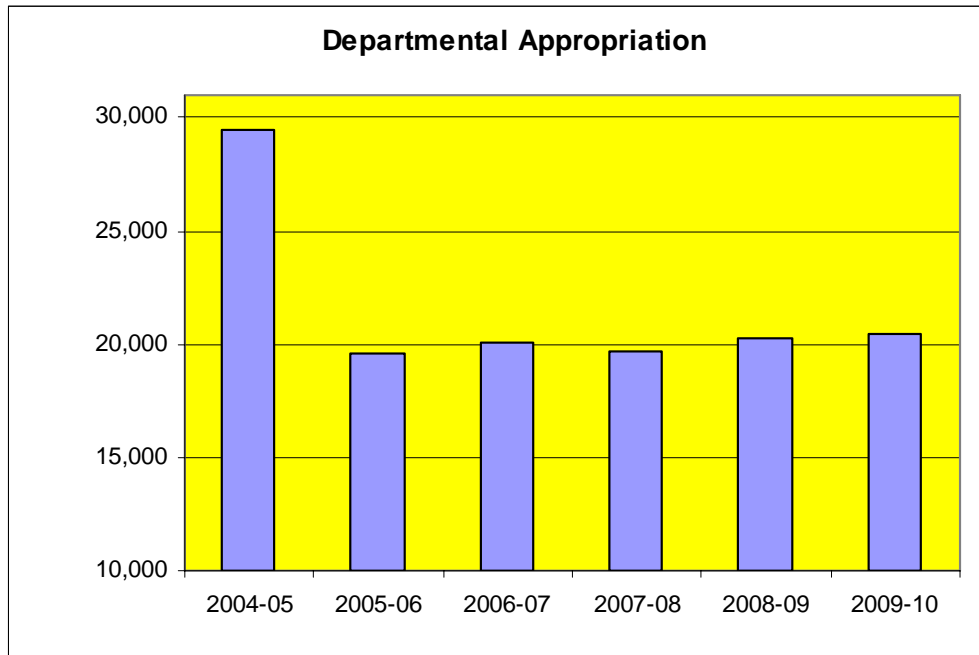
#### Output cost attribution

The cost of corporate support and other corporate overheads is allocated across all output groups on the basis of average staffing levels.

#### Trends in Resourcing

Figure 4 shows the departmental appropriation at \$20.3m in 2008-09 (up from \$19.7m in 2007-08), and historical levels of departmental funding.

**Figure 4: Trends in departmental appropriation (\$'000)**



### **2.1.1 Outcome 1: Effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament**

#### **Outcome 1 Strategy**

To achieve this outcome with the funds appropriated by the Parliament, the department provides the Senate, its committees, the President of the Senate and senators with a broad range of advisory and support services, and the public with information about the Senate and its work.

The work of the department is determined almost entirely by the Senate and its committees. The department is responsible to the Senate and all senators, and maintains complete impartiality in serving equally senators from all political parties and independent senators.

The department's four main areas of service provision are:

- **Senate support** – advice and secretariat support for the functioning of the Senate.
- **Committee support** – advice and secretariat support for the operation of Senate and some joint committees.
- **Senators' services** – advice and services relating to office services, information technology, ceremonial, security, and other support services for senators and Senate office-holders in Parliament House.
- **Public education and awareness** – promotion of public knowledge and awareness of the role and activities of the Senate and its committees.

These areas are reflected as intermediate outcomes in Figure 1 on page 2.

#### **Outcome 1 Resource statement**

Table 2.1 shows how the 2008-09 Budget appropriations translate to total resourcing for outcome 1, including administered expenses, revenue from government (appropriations), and revenue from other sources.

The total annual appropriation for the department in the 2008-09 Budget is \$20.3 million.



**Table 2.1: Total resources for Outcome 1**

<b>Outcome 1:</b>	2008-09 Total estimate of available resources \$'000	2007-08 Estimated actual \$'000
<b>Output Group 1:</b>		
Departmental Outputs		
Clerk's Office	<sup>B1</sup> 909	857
<b>Subtotal for Output Group 1</b>	909	857
<b>Output Group 2:</b>		
Departmental Outputs		
Table Office	<sup>B1</sup> 2,425	2,341
<b>Subtotal for Output Group 2</b>	2,425	2,341
<b>Output Group 3:</b>		
Departmental Outputs		
Procedure Office	<sup>B1</sup> 4,496	4,357
Revenues from other sources (s. 31)	250	250
<b>Subtotal for Output Group 3</b>	4,746	4,607
<b>Output Group 4:</b>		
Departmental Outputs		
Committee Office	<sup>B1</sup> 7,543	7,292
<b>Subtotal for Output Group 4</b>	7,543	7,292
<b>Output Group 5:</b>		
Special Appropriations: <sup>1</sup>		
<i>Parliamentary Entitlements Act 1990 (s. 11)</i>	736	736
<i>Parliamentary Superannuation Act 2004 (s. 8)</i>	640	520
<i>Remuneration Tribunal Act 1973 (s. 7)</i>	13,083	12,591
Departmental Outputs		
Black Rod's Office	<sup>B1</sup> 4,881	4,880
Revenues from other sources (s. 31)	31	31
<b>Subtotal for Output Group 5</b>	19,371	18,758
<b>Total resources for Outcome 1</b>	34,994	33,855
<hr/>		
<b>Average staffing level (number)</b>	2008-09 157	2007-08 157

<sup>1</sup> The legislation establishing these special appropriations is administered by Department of Finance and Administration and the Department of Employment and Workplace Relations. Arrangements have been entered into with these departments to allow the Department of the Senate to draw upon these appropriations.

<sup>(B1)</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2008-2009

### Contributions to Outcome 1

The department's contribution to the achievement of Outcome 1 is assessed using indicators and processes which cover all of the department's output groups, as well as using indicators and processes which are specific to particular output groups. Indicators and assessment processes covering quality, timeliness, quantity and price are outlined in Table 2.2.

Achievement of planned performance will be reported in the Department of the Senate's 2008-09 annual report.

**Table 2.2: Performance information for Outcome 1**

Performance information across output groups
<p>For the department's output groups, performance is monitored on the basis of:</p> <p><b>Quality</b></p> <ul style="list-style-type: none"><li>• The degree of satisfaction of the President, Deputy President and senators, as expressed through formal and informal feedback mechanisms, with the accuracy, quality and timeliness of advice and support and the achievement of key tasks.</li></ul> <p><b>Timeliness</b></p> <ul style="list-style-type: none"><li>• Advice or material given on request of senator in time to be used for the purpose for which it was required.</li><li>• Key business documents for the Senate and its committees, including minutes, agendas, messages and schedules of amendments and reports, produced in accordance with predetermined requirements and the requirements of the Senate and its committees.</li></ul> <p><b>Quantity</b></p> <ul style="list-style-type: none"><li>• On the basis of recent experience, in 2008-09 the Department would expect to support the Senate on approximately 65 sitting days and committees in accordance with their requirements.</li></ul> <p><b>Price</b></p> <ul style="list-style-type: none"><li>• The total resourcing for the department in 2008-09 is estimated to be \$35.0m (\$20.5m departmental).</li></ul>

Performance Information for Individual Outputs	
<p>In addition to the foregoing performance indicators and assessments that apply to the department’s output groups, the following indicators and assessments apply to the individual outputs indicated.</p>	
Output Group 1: Clerk’s Office	
Output	Performance Information
<p>Provision of sound and timely advice on proceedings of the Senate and its committees and provision of leadership and strategic direction for the department.</p> <p>Provision of secretariat and advisory support to the Procedure Committee, the Committee of Privileges and the Committee of Senators’ Interests.</p> <p>Provision of procedural information and related services to senators and the Senate department.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation, publications and draft reports are accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Odgers’ Australian Senate Practice</i> updated each six months; new printed edition produced regularly.</p> <p><i>Procedural Information Bulletin</i> produced two days after end of sitting fortnights.</p> <p>Other procedural resources updated and augmented as required.</p> <p><i>Quantity:</i> As required, on request, or proactively, to facilitate proceedings.</p>

Output Group 2: Table Office	
Output	Performance Information
<p>Provision of programming and procedural support to the Senate.</p> <p>Processing of legislation.</p> <p>Processing of tabled documents and maintenance of safe custody of Senate records, and provision of a document distribution and inquiries service.</p> <p>Preparation of records of Senate business and proceedings.</p> <p>Dissemination of information on the work of the Senate.</p> <p>Provision of secretariat support to the Appropriations and Staffing, Selection of Bills and Publications Committees.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Key business documents are accurate and of a high standard.</p> <p><i>Timeliness:</i> <i>Order of Business</i> finalised and distributed prior to sittings and advice prepared proactively or as required.</p> <p><i>Journals of the Senate</i> for the previous day and <i>Notice Paper</i> for the current day available prior to sittings; statistical and other documentation available as required or in accordance with predetermined requirements.</p> <p>Running sheets available as soon as practicable; proposed amendments distributed in accordance with requirements; schedules of amendments and prints of bills available in accordance with predetermined requirements.</p> <p>All inquiries answered and documents stored or distributed on a timely basis.</p> <p>Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p><i>Quantity:</i> As required to facilitate proceedings; quantities meet predetermined distribution requirements or are accessible electronically or both.</p>

Output Group 3: Procedure Office	
Output	Performance Information
<p>Provision of advisory and drafting services to non government senators.</p> <p>Provision of procedural advice and training to senators, staff, public servants and officials from other parliaments both within Australia and overseas.</p> <p>Provision of secretariat support to the Regulations and Ordinances Committee and Scrutiny of Bills Committee.</p> <p>Provision of parliamentary information services to the community.</p> <p>Provision of parliamentary education services to schools, teachers and students.</p> <p>Provision of policy advice and secretariat support for the maintenance and development of interparliamentary relations including the Inter-Parliamentary Union, overseas conferences and delegations program for senators.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Procedural advice is accurate and covers all foreseeable eventualities.</p> <p>Amendments and bills are accurate and legally sound.</p> <p>Public information and parliamentary research is accurate, comprehensive and targeted for particular needs.</p> <p>Education Centre Teaching and other PEO projects accurately reflect the Parliament and its work.</p> <p><i>Timeliness:</i> Procedural advice is timely.</p> <p>Scrutiny committee meetings held, documentation provided and reports produced within timeframes set by the Senate or the committees, as relevant.</p> <p>During sitting periods, amendments drafted as soon as possible after receipt of instructions.</p> <p>Seminars and lectures held on time and in accordance with advertised schedule; public information projects delivered according to programmed schedule.</p> <p>PEO teaching programs held on time and in accordance with booking schedule.</p> <p>PEO projects delivered according to programmed schedule.</p> <p>Information available on the internet and in publications is up to date and available as soon as practicable.</p>

<b>Output Group 4: Committee Office</b>	
<b>Output</b>	<b>Performance Information</b>
<p>Provision of secretariat support to the Senate legislative and general purpose standing committees, select committees and certain joint committees.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation, publications and draft reports are accurate and of a high standard.</p> <p><i>Timeliness:</i> Meetings held, documentation provided and reports produced within timeframes set by the Senate or the committee, as relevant.</p> <p>Tabling deadlines met in all but extraordinary circumstances.</p> <p><i>Quantity:</i> Documentation is sufficient for committee purposes and material available to the public is available promptly, electronically or in hard copy.</p>

Output Group 5: Black Rod's Office	
Output	Performance Information
<p><b>Senators' Services</b></p> <p>Provision of office, chamber and committee room support; information technology and ceremonial services; and security advice for senators and Senate office-holders in Parliament House.</p> <p>Provision of support services, in conjunction with the House of Representatives, to the Former Members' Association.</p> <p><b>Administered items:</b></p> <p>Payment of parliamentary salaries and allowances to senators and office-holders of the Senate.</p>	<p><i>Quality:</i> The degree of satisfaction of the President, Deputy President, committee members and senators, as expressed through formal and informal feedback mechanisms, with the quality and timeliness of advice and support and the achievement of key tasks.</p> <p>Advice, documentation and publications are accurate and of a high standard.</p> <p><i>Timeliness:</i> All support services delivered in a timely manner.</p> <p><i>Quantity:</i> All support services and supplies delivered in accordance with entitlements on request.</p>

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the departments' finances for the budget year 2008-09. It explains how budget plans are incorporated into the financial statements and provides further details of movements in administered funds, special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The Resource Statement (Table 1.1) details the total available appropriation available to the department from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As the department incurs and is funded for future liabilities, generally depreciation and employee entitlements, the total amount of operating appropriation available to the department is unlikely to be fully utilised in the Budget year. The Resource Statement includes detail of the expected use of available resources in contributing towards the outcome in the Budget year. Table 3.1.1 reconciles the total available appropriation and amounts attributable to all outcomes.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	\$'000
<b>Total available departmental operating appropriation (outputs)</b>	31,375
Less total attributed in outcome resource statements	20,535
<b>Estimated departmental operating appropriation carry-forward for 2008-09 (outputs)</b>	10,840



### 3.1.2 Special Accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

**Table 3.1.2: Estimates of Special Account cash flows and balances**

		Opening balance <b>2008-09</b> 2007-08	Receipts <b>2008-09</b> 2007-08	Payments <b>2008-09</b> 2007-08	Adjustments <b>2008-09</b> 2007-08	Closing balance <b>2008-09</b> 2007-08
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	25	25	-	-
<b>Total special accounts 2008-09 Budget estimate</b>		-	25	25	-	-
Total special accounts 2007-08 estimated actual	1	-	21	21	-	-

The cash inflows and outflows relating to this special account related exclusively to the department's Comcare Trust Account. The purpose of this account is to make compensation payments in accordance with the *Safety and Rehabilitation Act 1988*.

The department projects no transactions for its Services for other Governments and Non-Agency Bodies Special Account which currently has a nil balance.

### 3.1.3 Australian Government Indigenous Expenditure

The department has no Australian Government Indigenous Expenditure for 2008-09 to report.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **Table 3.2.1: Budgeted Departmental Income Statement**

This statement identifies expenses and revenues and highlights whether the department is operating at a sustainable level. *Other revenues* refers to resources received free of charge.

#### **Table 3.2.2: Budgeted Departmental Balance Sheet**

This statement identifies assets and liabilities. *Receivables* include appropriations available to the department from prior years.

#### **Table 3.2.3: Budgeted Departmental Statement of Cash Flows**

This statement identifies the department's cash flows, categorising them by operating, financing and investing activities.

#### **Table 3.2.4: Departmental statement of changes in equity — summary of movement**

This statement summarises the planned movement in equity in 2008-09.

### **Schedule of Administered Activity**

#### **Table 3.2.5: Schedule of Budgeted Administered Income and Expenses**

This schedule identifies revenues and expenses which the department administers on behalf of the Commonwealth. *Personal benefits* relates solely to senators' salaries and allowances.

#### **Table 3.2.6: Schedule of Budgeted Administered Assets and Liabilities**

This schedule identifies assets and liabilities which the department administers on behalf of the Commonwealth.

#### **Table 3.2.7: Schedule of Budgeted Administered Cash Flows**

This schedule identifies cash flows which the department administers on behalf of the Commonwealth.

## 3.2.2 Budgeted financial statements tables

Table 3.2.1: Budgeted departmental income statement  
(for the period ended 30 June)

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	19,727	20,254	20,408	20,543	20,808
Goods and services	250	250	500	600	600
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total revenue</b>	<b>23,976</b>	<b>24,503</b>	<b>24,907</b>	<b>25,142</b>	<b>25,407</b>
<b>Gains</b>					
Foreign exchange gains	-	-	-	-	-
Reversals of previous asset w rite-dow ns	-	-	-	-	-
Sale of assets	31	31	31	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>24,007</b>	<b>24,534</b>	<b>24,938</b>	<b>25,142</b>	<b>25,407</b>
<b>EXPENSE</b>					
Employees	14,137	14,422	14,718	14,910	15,163
Suppliers	4,326	4,578	4,676	4,688	4,700
Grants	-	-	-	-	-
Depreciation and amortisation	1,545	1,535	1,545	1,545	1,545
Finance costs	-	-	-	-	-
Write-dow n of assets and impairment of assets	-	-	-	-	-
Losses from sale of assets	-	-	-	-	-
Foreign exchange losses	-	-	-	-	-
Other	3,999	3,999	3,999	3,999	3,999
<b>Total expenses</b>	<b>24,007</b>	<b>24,534</b>	<b>24,938</b>	<b>25,142</b>	<b>25,407</b>
<b>Surplus (Deficit) before income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Table 3.2.2: Budgeted departmental balance sheet  
(as at 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	679	958	1,249	1,249	1,249
Trade and other Receivables	10,291	10,281	10,281	10,281	10,281
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>10,970</b>	<b>11,239</b>	<b>11,530</b>	<b>11,530</b>	<b>11,530</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	3,635	3,635	3,635	3,635	3,635
Inventories	33	33	33	33	33
Intangibles	44	44	44	44	44
Other	212	215	218	218	218
<b>Total non-financial assets</b>	<b>3,924</b>	<b>3,927</b>	<b>3,930</b>	<b>3,930</b>	<b>3,930</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>14,894</b>	<b>15,166</b>	<b>15,460</b>	<b>15,460</b>	<b>15,460</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	4,826	5,012	5,288	5,288	5,288
Other	-	-	-	-	-
<b>Total provisions</b>	<b>4,826</b>	<b>5,012</b>	<b>5,288</b>	<b>5,288</b>	<b>5,288</b>
<b>Payables</b>					
Suppliers	353	439	457	457	457
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>353</b>	<b>439</b>	<b>457</b>	<b>457</b>	<b>457</b>
<b>Total liabilities</b>	<b>5,179</b>	<b>5,451</b>	<b>5,745</b>	<b>5,745</b>	<b>5,745</b>
<b>Net assets</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	11,107	11,107	11,107	11,107	11,107
Retained surpluses or accumulated deficits	(1,392)	(1,392)	(1,392)	(1,392)	(1,392)
<b>Total parent entity interest</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>	<b>9,715</b>
<b>Current assets</b>	<b>11,215</b>	<b>11,487</b>	<b>11,781</b>	<b>11,781</b>	<b>11,781</b>
<b>Non-current assets</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>	<b>3,679</b>
<b>Current liabilities</b>	<b>4,536</b>	<b>4,774</b>	<b>5,031</b>	<b>5,031</b>	<b>5,031</b>
<b>Non-current liabilities</b>	<b>643</b>	<b>677</b>	<b>714</b>	<b>714</b>	<b>714</b>

\*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	300	300	400	500	600
Appropriations	19,727	20,254	20,408	20,543	20,808
Interest	-	-	-	-	-
Other	700	700	700	700	700
<b>Total cash received</b>	<b>20,727</b>	<b>21,254</b>	<b>21,508</b>	<b>21,743</b>	<b>22,108</b>
<b>Cash used</b>					
Employees	13,836	14,301	14,597	14,789	15,042
Suppliers	4,365	4,578	4,676	4,888	4,932
Grants	-	-	-	-	-
Other	873	592	430	521	589
Income taxes paid	-	-	-	-	-
<b>Total cash used</b>	<b>19,074</b>	<b>19,471</b>	<b>19,703</b>	<b>20,198</b>	<b>20,563</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,653</b>	<b>1,783</b>	<b>1,805</b>	<b>1,545</b>	<b>1,545</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	31	31	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,545	1,535	1,545	1,545	1,545
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>1,545</b>	<b>1,535</b>	<b>1,545</b>	<b>1,545</b>	<b>1,545</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,514)</b>	<b>(1,504)</b>	<b>(1,514)</b>	<b>(1,545)</b>	<b>(1,545)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>139</b>	<b>279</b>	<b>291</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	540	679	958	1,249	1,249
<b>Cash at the end of the reporting period</b>	<b>679</b>	<b>958</b>	<b>1,249</b>	<b>1,249</b>	<b>1,249</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2008-09)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	(1,392)	11,107	-	-	9,715
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(1,392)</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>9,715</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components					
<b>Estimated closing balance as at 30 June 2009</b>	<b>(1,392)</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>9,715</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation</b>					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation</b>					
Goods and services	-	-	-	-	-
Fees and fines	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other sources of non-taxation revenues	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
<b>Total non-taxation</b>	-	-	-	-	-
<b>Total revenues administered on behalf of Government</b>	-	-	-	-	-
<b>Gains</b>					
Foreign exchange	-	-	-	-	-
Sale of assets	-	-	-	-	-
Other gains	-	-	-	-	-
Reversal of previous asset write-downs	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	-	-	-	-	-
<b>Total income administered on behalf of Government</b>	-	-	-	-	-
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Personal benefits	13,111	13,723	14,333	14,941	15,582
Employees	-	-	-	-	-
Suppliers	736	736	736	736	736
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	-	-	-	-	-
Other	-	-	-	-	-
Asset sales	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	13,847	14,459	15,069	15,677	16,318

**Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	-	-	-	-
Receivables	-	-	-	-	-
Investments	-	-	-	-	-
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	-	-	-	-	-
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	-	-	-	-	-
Other	-	-	-	-	-
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	-	-	-	-	-
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Australian Government securities	-	-	-	-	-
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	-	-	-	-	-
<b>Provisions</b>					
Employees	-	-	-	-	-
Other provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-
<b>Payables</b>					
Suppliers	-	-	-	-	-
Subsidies	-	-	-	-	-
Grants	-	-	-	-	-
Other payables	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
<b>Total liabilities administered on behalf of Government</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis



**Table 3.2.7: Schedule of budgeted administered cash flows  
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Employees	13,111	13,723	14,333	14,941	15,582
Grant payments	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	736	736	736	736	736
Other	-	-	-	-	-
<b>Total cash used</b>	13,847	14,459	15,069	15,677	16,318
<b>Net cash from or (used by) operating activities</b>	(13,847)	(14,459)	(15,069)	(15,677)	(16,318)
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Transfers from other entities	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Transfers to other entities	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	13,847	14,459	15,069	15,677	16,318
Other	-	-	-	-	-
<b>Total cash received</b>	13,847	14,459	15,069	15,677	16,318
<b>Cash used</b>					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis



## 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.
Administered Items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two 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.
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.

*Glossary*

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.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
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.
Intermediate outcomes	More specific medium-term impacts (eg. trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. (See outcomes)
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.

Output Groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (Financial Management and Accountability (FMA) Act 1997, ss.20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).

## *Glossary*

### Special Appropriations

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.

Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.