

**PORTFOLIO  
BUDGET STATEMENTS  
2009-10**

**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nfp	not for publication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>;  
and
- the Australian Parliament House website at: <http://www.aph.gov.au>.



**USER GUIDE  
TO THE  
PORTFOLIO BUDGET  
STATEMENTS**

# **User Guide**

## **Purpose of the Portfolio Budget Statements**

The 2009-10 Portfolio Budget Statements (PBS) provide information to the Senate about the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2009-10. 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 PBS have been revised for the 2009-10 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.	
<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 outcome 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 office (equivalent to a sub-program).</li> </ul>
<b>Section 3: Explanatory tables and budgeted financial statements</b>	<ul style="list-style-type: none"> <li>• The section includes 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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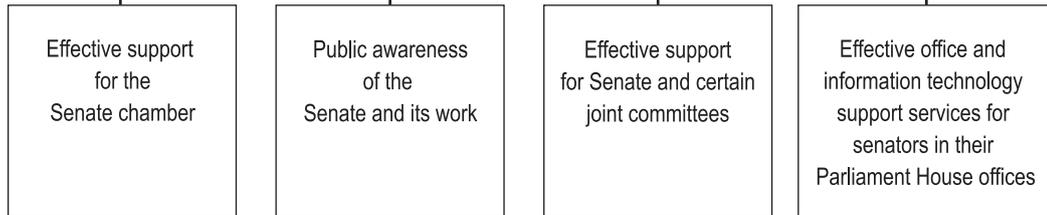


# DEPARTMENTAL OVERVIEW

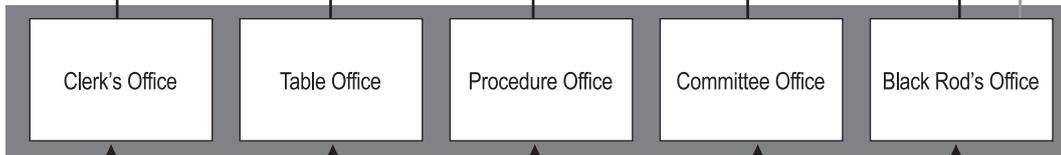
OUTCOME

Advisory and administrative support services to enable the Senate and Senators to fulfil their representative and legislative duties.

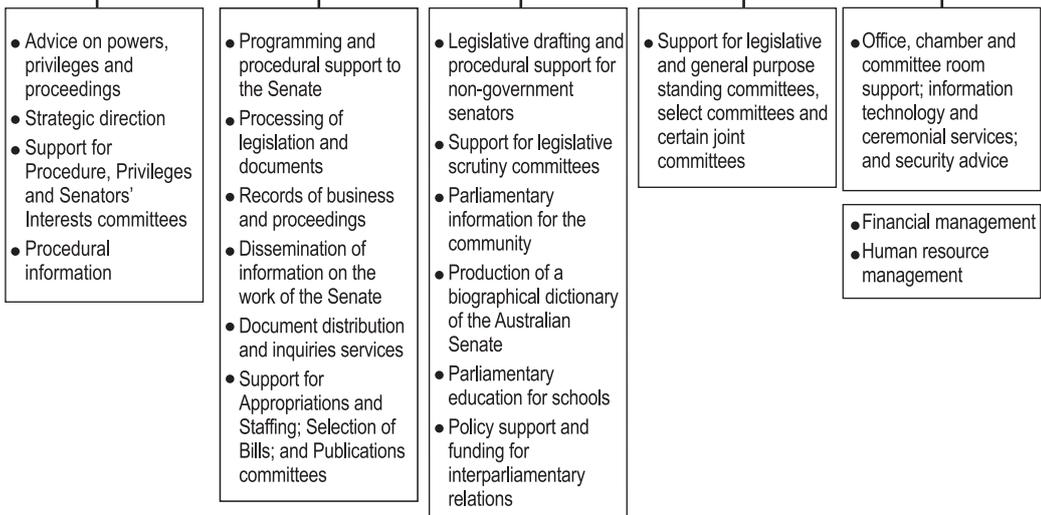
INTERMEDIATE OUTCOMES



OFFICES



RESPONSIBILITIES



## **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 advisory and administrative support services to enable the Senate and Senators to fulfil their representative and legislative duties.

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:

- 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.
- 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.
- Procedure Office – provides advisory and drafting services to non-government senators, secretariat support for the legislative scrutiny committees and policy support for inter-parliamentary relations; conducts parliamentary research; and promotes community awareness and knowledge of the Senate and the parliament.
- Committee Office – provides secretariat support for most Senate and certain joint committees and in accordance with committee directions, facilitates the public's awareness of and involvement in the work of committees.
- 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

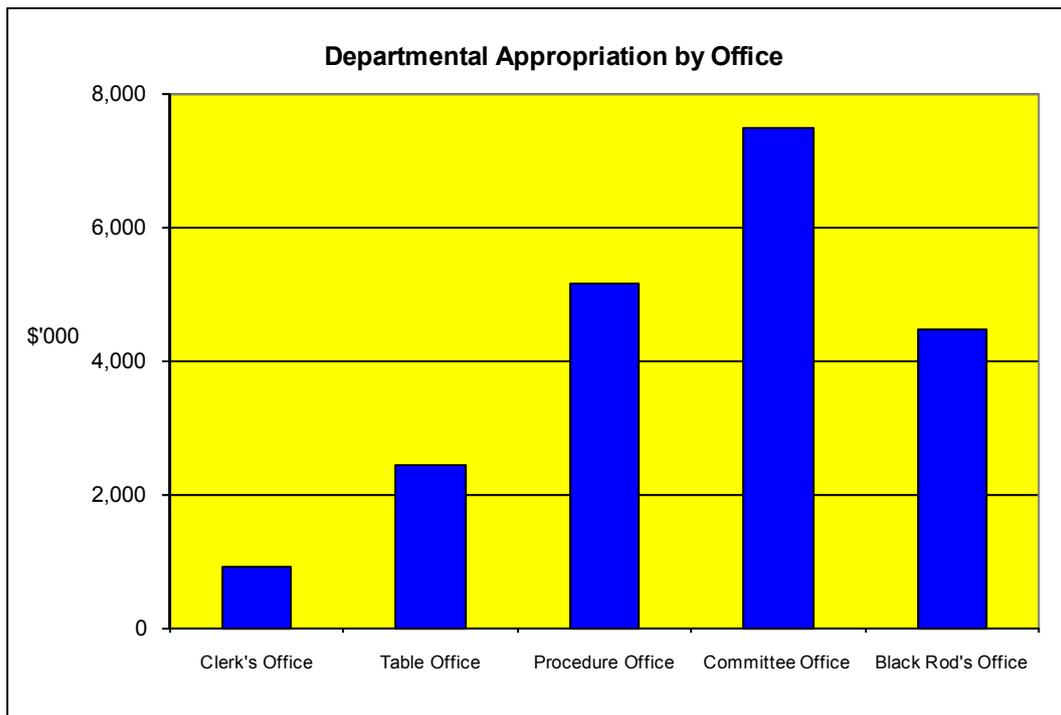
**Table A: Resources made available in the Budget year**

	Appropriation		Receipts	Total
	Parliamentary Departments Bill No. 1 \$m	Special \$m	\$m	\$m
<b>Department of the Senate</b>				
Administered appropriations	-	15,219	-	15,219
Departmental appropriations	20,482	-	531	21,013
<b>Total:</b>				<b>36,232</b>

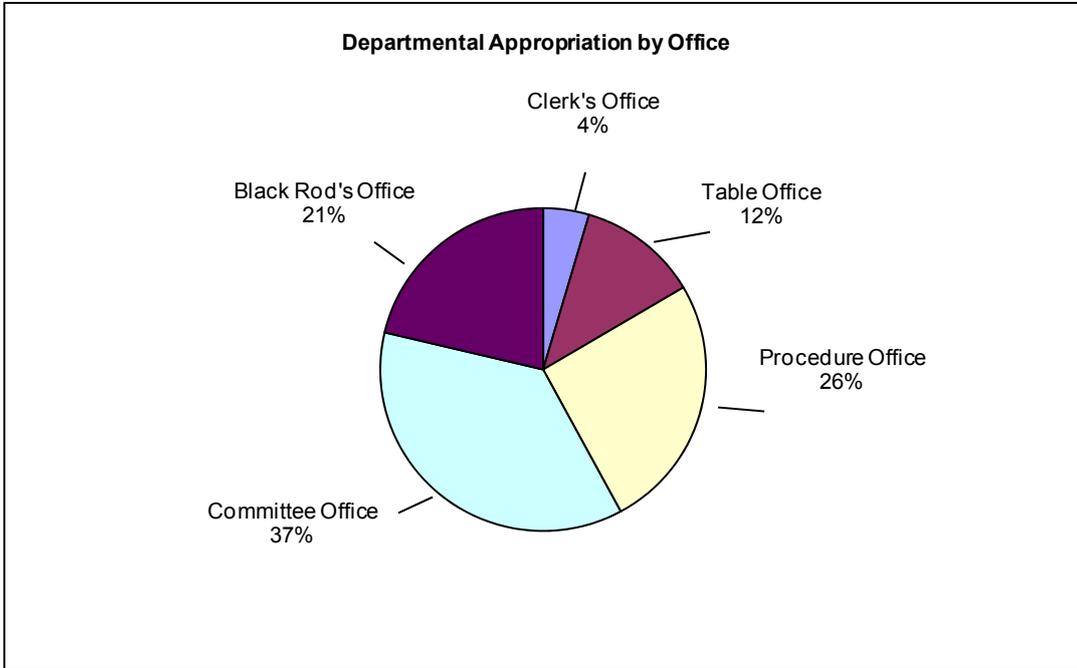
## APPROPRIATIONS AND VARIATIONS

There were no major changes, variations or initiatives in relation to the departmental appropriation for the 2009-10 financial year.

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



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





# **BUDGET STATEMENTS**



# DEPARTMENT OF THE SENATE – BUDGET STATEMENTS

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## **DEPARTMENT OF THE SENATE**

### **Section 1: Resources for 2009-10**

#### **1.1 APPROPRIATIONS AND OTHER RESOURCES**

The total appropriation for the department in the 2009-10 Budget is \$36.2m (compared with \$35.0m in 2008-09).

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

The department draws on special appropriations for the payment of senators' salaries and allowances; superannuation; and postage and freight expenses.

- The department's total resources are \$47.2m, of which 76% (\$35.7m) is contributed by total budget year appropriations. The majority of the balance of \$10.9m (23%) represents an estimate of prior year appropriations available at the commencement of the 2009-10 budget year. Revenue from sales of goods and services (\$0.53m) are less than 1% of total resources.
- There are no significant adjustments against the 2009-10 budget year.

## 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 2009-10 as at Budget May 2009**

	Estimate of prior yr + available in 2009-10 \$'000	Proposed at Budget = 2009-10 \$'000	Total Estimate 2009-10 \$'000	Estimated Approp. Available 2008-09 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental appropriation</b>				
Departmental appropriation	10,942 <sup>3</sup>	20,482 <sup>1</sup>	31,424	31,227
s31 Relevant agency receipts	-	531 <sup>2</sup>	531	281
<b>Total <sup>4</sup></b>	<b>10,942</b>	<b>21,013</b>	<b>31,955</b>	<b>31,508</b>
<b>Total ordinary annual services</b> <b>A</b>	<b>10,942</b>	<b>21,013</b>	<b>31,955</b>	<b>31,508</b>
<b>Other services</b>				
<b>Total other services</b> <b>B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Available Annual Appropriations</b>	<b>10,942</b>	<b>21,013</b>	<b>31,955</b>	<b>31,508</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
<i>Parliamentary Entitlements Act 1990 (s. 11)</i>	-	736	736	736
<i>Parliamentary Superannuation Act 2004 (s. 8)</i>	-	910	910	840
<i>Remuneration Tribunal Act 1973 (s. 7)</i>	-	13,573	13,573	13,083
<b>Total Special Appropriations</b> <b>C</b>	<b>-</b>	<b>15,219</b>	<b>15,219</b>	<b>14,659</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>-</b>	<b>15,219</b>	<b>15,219</b>	<b>14,659</b>
<b>Special Accounts<sup>5</sup></b>				
<b>Total Special Account</b> <b>D</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resourcing</b>				
A+B+C+D	10,942	36,232	47,174	46,167
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
<b>Total net resourcing</b>	<b>10,942</b>	<b>36,232</b>	<b>47,174</b>	<b>46,167</b>

<sup>1</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2009-2010

<sup>2</sup> s31 Relevant Agency 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 Budgets, for the reconciliation see Table 3.11 Reconciliation of Total Available Appropriation and Outcome Budgets

<sup>5</sup> For further information on special accounts see Table 3.12

Reader note: All figures are GST exclusive.

### **1.3 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS**

From the 2009-10 Budget, all Commonwealth departments and agencies will be reporting on a program basis.

The change for the department has not been a significant one. The department continues to have the one outcome, which changed from:

*Effective provision of services to support the functioning of the Senate as a House of the Commonwealth Parliament*

to:

*Advisory and administrative support services to enable the Senate and Senators to fulfil their representative and legislative duties.*

The department manages two programs:

- Other Departmental; and
- Parliamentarians Remuneration and Entitlements (administered).

‘Other Departmental’ consists of its five offices which correspond directly to the five output groups it used in the previous budgeting framework.



## Section 2: Outcome and planned performance

### 2.1 OUTCOME AND PERFORMANCE INFORMATION

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

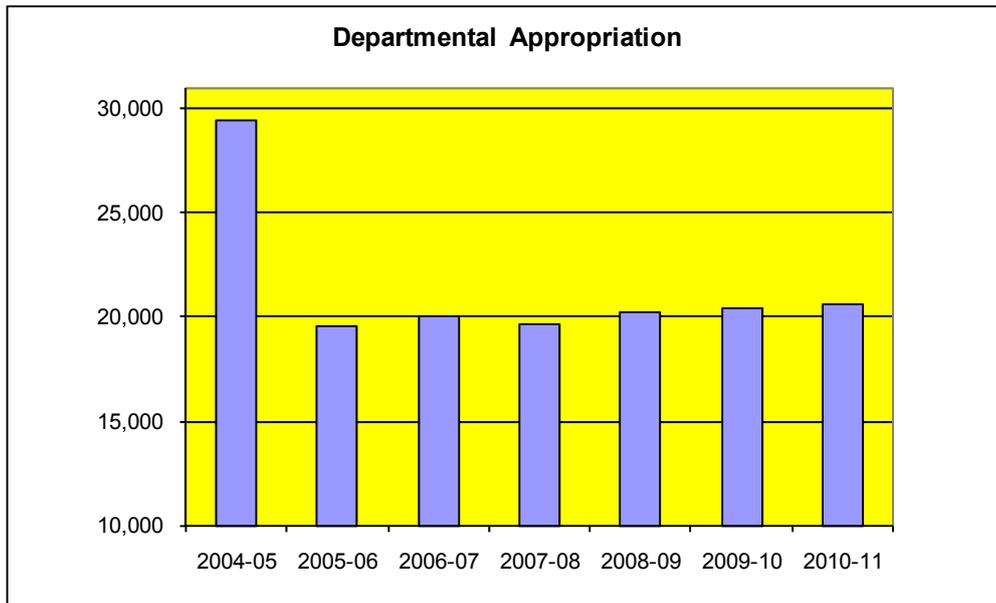
#### Attribution of corporate overheads

The cost of corporate overheads is allocated across the offices in the departmental program, based on average staffing levels.

#### Trends in Resourcing

Figure 4 shows the departmental appropriation at \$20.5m in 2009-10 (up from \$20.3m in 2008-09), and historical levels of departmental funding.

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



### **2.1.1 Outcome 1: Advisory and administrative support services to enable the Senate and Senators to fulfil their representative and legislative duties**

#### **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 2009-10 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 2009-10 Budget is \$20.3 million.

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

<b>Outcome 1:</b>		2009-10 Total estimate of available resources \$'000	2008-09 Estimated actual \$'000
<b>Program: Departmental Other</b>			
<b>Clerk's Office</b>			
Appropriated resources	B1	917	897
<b>Subtotal</b>		917	897
<b>Table Office</b>			
Appropriated resources	B1	2,448	2,413
<b>Subtotal</b>		2,448	2,413
<b>Procedure Office</b>			
Appropriated resources	B1	5,151	5,140
Revenues from other sources (s. 31)		500	250
<b>Subtotal</b>		5,651	5,390
<b>Committee Office</b>			
Appropriated resources	B1	7,497	7,442
<b>Subtotal</b>		7,497	7,442
<b>Black Rod's Office</b>			
Appropriated resources	B1	4,469	4,417
Revenues from other sources (s. 31)		31	31
<b>Subtotal</b>		4,500	4,448
<b>Program: Parliamentarians Remuneration and Entitlements</b>			
<b>Special Appropriations:<sup>1</sup></b>			
<i>Parliamentary Entitlements Act 1990 (s. 11)</i>		736	736
<i>Parliamentary Superannuation Act 2004 (s. 8)</i>		910	840
<i>Remuneration Tribunal Act 1973 (s. 7)</i>		13,573	13,083
<b>Subtotal</b>		15,219	14,659
<b>Total resources for Outcome 1</b>		36,232	35,248
<b>Average staffing level (number)</b>		2009-10 165	2008-09 163

<sup>1</sup> The legislation establishing these special appropriations is administered by Department of Finance and Deregulation and the Department of Education, 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) 2009-2010

### Contributions to Outcome 1

The department's contribution to the achievement of Outcome 1, assessed using indicators and 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 2009-10 annual report.

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

Performance information across program
<p>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 a 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 2009-10 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 2009-10 is estimated to be \$36.2m (\$21.0m departmental).</li></ul>

Performance Information for each Office	
<p>In addition to the foregoing performance indicators and assessments that apply to the whole of the department, the following indicators and assessments apply to the five offices indicated.</p>	
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>

Table Office	
Output	Performance Information
<p>Provision of programming and procedural support to the Senate.</p> <p>Processing of legislation.</p> <p>Preparation and publication of the record of proceedings of the Senate; records of current and outstanding business, and statistical information on the business of the Senate.</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>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>Notice Paper</i> for the current day and <i>Journals of the Senate</i> for the previous day available prior to sittings; statistical and other documentation available as required or in accordance with predetermined requirements.</p> <p><i>Order of Business</i> finalised and distributed prior to sittings and advice prepared proactively or as required.</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>

<b>Procedure Office</b>	
<b>Output</b>	<b>Performance Information</b>
<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>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>

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 2009-10. 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 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</b>	31,955
Less total attributed in outcome resource statements	21,013
<b>Estimated departmental operating appropriation carry-forward for 2008-09</b>	<b>10,942</b>

#### 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>2009-10</b> 2008-09	Receipts <b>2009-10</b> 2008-09	Payments <b>2009-10</b> 2008-09	Adjustments <b>2009-10</b> 2008-09	Closing balance <b>2009-10</b> 2008-09
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies	1	-	-	-	-	-
<b>Total special accounts 2009-10 Budget estimate</b>		-	-	-	-	-
Total special accounts 2008-09 estimated actual	1	-	25	25	-	-

In 2008-09, the cash inflows and outflows relating to this special account related exclusively to the department's Comcare Trust Account. The purpose of this account was 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 2009-10 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 2009-10.

### **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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	20,285	20,482	20,617	20,883	21,133
Goods and services	250	500	600	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>24,534</b>	<b>24,981</b>	<b>25,216</b>	<b>25,482</b>	<b>25,732</b>
<b>Gains</b>					
Foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Sale of assets	31	31	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>24,565</b>	<b>25,012</b>	<b>25,216</b>	<b>25,482</b>	<b>25,732</b>
<b>EXPENSE</b>					
Employees	15,322	15,769	15,973	16,239	16,701
Suppliers	4,434	4,434	4,434	4,434	4,222
Grants	-	-	-	-	-
Depreciation and amortisation	810	810	810	810	810
Finance costs	-	-	-	-	-
Write-down 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>24,565</b>	<b>25,012</b>	<b>25,216</b>	<b>25,482</b>	<b>25,732</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>

Prepared on Australian Accounting Standards basis.

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

	Budget estimate 2008-09 \$'000	Forw ard estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	873	1,195	1,195	1,195	1,195
Trade and other Receivables	11,715	11,684	11,684	11,684	11,684
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>12,588</b>	<b>12,879</b>	<b>12,879</b>	<b>12,879</b>	<b>12,879</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	3,618	3,618	3,618	3,618	3,618
Inventories	18	18	18	18	18
Intangibles	651	651	651	651	651
Other	136	139	139	139	139
<b>Total non-financial assets</b>	<b>4,423</b>	<b>4,426</b>	<b>4,426</b>	<b>4,426</b>	<b>4,426</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>17,011</b>	<b>17,305</b>	<b>17,305</b>	<b>17,305</b>	<b>17,305</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	4,801	5,077	5,077	5,077	5,077
Other	-	-	-	-	-
<b>Total provisions</b>	<b>4,801</b>	<b>5,077</b>	<b>5,077</b>	<b>5,077</b>	<b>5,077</b>
<b>Payables</b>					
Suppliers	892	910	910	910	910
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>892</b>	<b>910</b>	<b>910</b>	<b>910</b>	<b>910</b>
<b>Total liabilities</b>	<b>5,693</b>	<b>5,987</b>	<b>5,987</b>	<b>5,987</b>	<b>5,987</b>
<b>Net assets</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</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	211	211	211	211	211
<b>Total parent entity interest</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>	<b>11,318</b>
<b>Current assets</b>	<b>12,742</b>	<b>13,036</b>	<b>13,036</b>	<b>13,036</b>	<b>13,036</b>
<b>Non-current assets</b>	<b>4,269</b>	<b>4,269</b>	<b>4,269</b>	<b>4,269</b>	<b>4,269</b>
<b>Current liabilities</b>	<b>5,169</b>	<b>5,436</b>	<b>5,436</b>	<b>5,436</b>	<b>5,436</b>
<b>Non-current liabilities</b>	<b>524</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>551</b>

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	300	350	400	500	600
Appropriations	20,285	20,482	20,617	20,883	21,133
Interest	-	-	-	-	-
Other	700	725	725	725	725
<b>Total cash received</b>	<b>21,285</b>	<b>21,557</b>	<b>21,742</b>	<b>22,108</b>	<b>22,458</b>
<b>Cash used</b>					
Employees	15,322	15,769	15,973	16,239	16,701
Suppliers	4,434	4,434	4,434	4,434	4,222
Grants	-	-	-	-	-
Other	873	253	525	625	725
Income taxes paid	-	-	-	-	-
<b>Total cash used</b>	<b>20,629</b>	<b>20,456</b>	<b>20,932</b>	<b>21,298</b>	<b>21,648</b>
<b>Net cash from or (used by) operating activities</b>	<b>656</b>	<b>1,101</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	31	31	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	810	810	810	810	810
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>810</b>
<b>Net cash from or (used by) investing activities</b>	<b>(779)</b>	<b>(779)</b>	<b>(810)</b>	<b>(810)</b>	<b>(810)</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>(123)</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	996	873	1,195	1,195	1,195
<b>Cash at the end of the reporting period</b>	<b>873</b>	<b>1,195</b>	<b>1,195</b>	<b>1,195</b>	<b>1,195</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2009-10)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2009</b>					
Balance carried forward from previous period	211	11,107	-	-	11,318
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>211</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>11,318</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 2010</b>	<b>211</b>	<b>11,107</b>	<b>-</b>	<b>-</b>	<b>11,318</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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'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 w ritedow ns	-	-	-	-	-
<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	13,923	14,483	15,091	15,732	16,462
Employees	-	-	-	-	-
Suppliers	736	736	736	736	736
Depreciation and amortisation	-	-	-	-	-
Write dow n and impairment of assets	-	-	-	-	-
Other	-	-	-	-	-
Asset sales	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	14,659	15,219	15,827	16,468	17,198

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forw ard estimate 2010-11 \$'000	Forw ard estimate 2011-12 \$'000	Forw ard estimate 2012-13 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Employees	13,923	14,483	15,091	15,732	16,462
Grant payments	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	736	736	736	736	736
Other	-	-	-	-	-
<b>Total cash used</b>	14,659	15,219	15,827	16,468	17,198
<b>Net cash from or (used by) operating activities</b>	(14,659)	(15,219)	(15,827)	(16,468)	(17,198)
<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	14,659	15,219	15,827	16,468	17,198
Other	-	-	-	-	-
<b>Total cash received</b>	14,659	15,219	15,827	16,468	17,198
<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.
Outcome	An outcome is the intended result, consequence or impact of Government actions on the Australian community.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.

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



