

BUDGET

2015-16

Portfolio Budget Statements 2015-16
Budget Related Paper No. 1.17A

DEPARTMENT OF THE HOUSE OF
REPRESENTATIVES

Budget Initiatives and Explanations of
Appropriations Specified by Outcomes
and Programmes by Entity

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PARLIAMENT HOUSE
CANBERRA 2600

Honourable Members

I hereby submit Portfolio Budget Statements in support of the 2015-16 Budget for the Department of the House of Representatives.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the department.

I present these statements to provide accountability to the House and, through it, the public.

Yours sincerely

A handwritten signature in black ink that reads 'Bronwyn Bishop'.

Hon. Bronwyn Bishop MP
Speaker

7 May 2015

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nfp	not for publication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: www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO BUDGET STATEMENTS**

USER GUIDE

The purpose of the 2015-16 Portfolio Budget Statements (PB Statements) is to inform Members of Parliament of the proposed allocation of resources to the outcome of the Department of the House of Representatives. The Department receives resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in *Appropriation (Parliamentary Departments) Bill (No. 1) 2015-16*. In this sense the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, non-general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates and accordingly, these entities are not reported in the PB Statements.

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DEPARTMENTAL OVERVIEW

THE DEPARTMENT OF THE HOUSE OF REPRESENTATIVES OVERVIEW

Departmental responsibilities

The Department is one of four parliamentary departments supporting the Australian Parliament.

The Department's purpose, as set out in its Corporate Plan, is:

To support the House of Representatives, and the wider Parliament, in the role of a representative and legislative body by providing advice and services of a high standard.

The Department provides facilities, support, advice and information to ensure that:

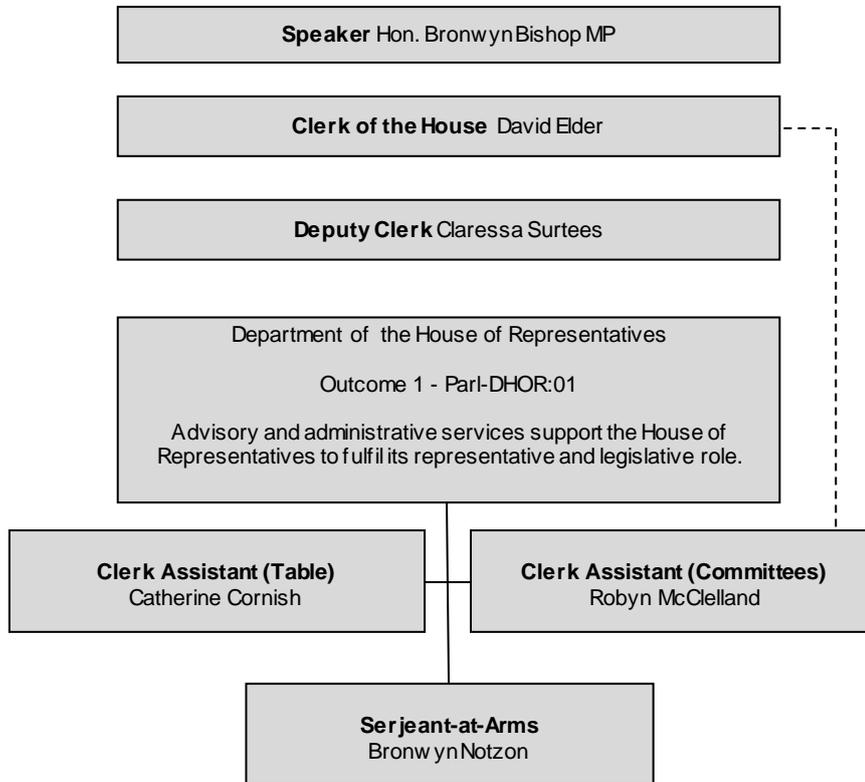
- the Chamber and Federation Chamber operate effectively;
- parliamentary committees operate effectively;
- Members receive appropriate services to fulfil their parliamentary duties;
- international and regional relationships with other parliaments, parliamentary bodies and organisations are maintained;
- the community understands, and interacts with, the work of the House of Representatives and the Australian Parliament; and
- the corporate offices fulfil their responsibilities for the management of people, finances, and office services.

The Speaker, Hon. Bronwyn Bishop MP, has accountability obligations to the House of Representatives for the Department. The Clerk of the House of Representatives, Mr David Elder, is responsible for leading the Department.

The Department works with the Department of the Senate, the Department of Parliamentary Services, the Office of the Governor-General and relevant government agencies to ensure the outcomes of parliamentary proceedings are processed and recorded accurately and on time.

Departmental overview

Figure 1: Department portfolio structure and outcomes



DEPARTMENTAL RESOURCES

Table 1 shows the total new resources provided to the portfolio in the 2015-16 budget year by entity.

Table 1: Departmental resources 2015-16

Budget estimates for 2015- 16 as at Budget May 2015

	Parliamentary Appropriation Bill No. 1 (\$m)	Parliamentary Appropriation Bill No. 2 (\$m)	Special appropriation (\$m)	Receipts (\$m)	Total (\$m)
Department of the House of Representatives					
Administered appropriations	0.324	-	-	-	0.324
Departmental appropriations	21.810	-	-	0.509	22.319
Total:					22.643
			Resources available:		22.643

Department of the House of Representatives

Departmental resources and planned performance

DEPARTMENT OF THE HOUSE OF REPRESENTATIVES

Section 1: Departmental overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Department is committed to the delivery of high standards of service to the House of Representatives, committees and Members; to the wider Parliament; and to the public in the face of a changing economic environment. Our priorities are to build on our capacity to serve our clients, to develop our people, to sustain our capability and to work collaboratively within the Department, with other parliamentary departments, and with other key people and organisations. The Department must continue to innovate to keep pace with technological change so as to sustain the quality of our service delivery, to facilitate continuous improvement and to enable us to provide our services with fewer resources.

The Department's activity levels reflect the parliamentary cycle, with significant variations in activity over the three years of a parliament. The financial year 2015-16 marks the final year in the current parliamentary cycle. However, early indications suggest that activity levels across all areas of the Department are expected to remain high during most of the year.

The Department has received supplementary departmental funding totalling \$2.328m across five years, commencing 2014-15 of which \$1.5m reflects additional requirements in the Department's support for committees. This increase in funding is very welcome, although there will still be pressure on resources and, at this stage, the forward years 2017-18 and 2018-19 will see a return to a decline of appropriation in real terms. For the budget and forward year one, continued expenditure restraint will be required to enable the Department to deliver effective services which can reasonably be expected of us and remain within budget.

From 1 April 2015, as a result of the implementation of paid parking within the Parliamentary triangle, the Department is liable for the payment of Fringe Benefit Tax for employees who access the private car parks at Parliament House. The balance of the additional funding through the budget (\$0.828m) will meet the liability from 1 July 2015.

As foreshadowed in previous statements, the middle period of the Parliamentary cycle is characterised by high levels of activity across all areas of the Department resulting in increased supplier and employee expenses. As a result, the Department has estimated it will make a small **loss of \$0.138m** before depreciation (**\$0.822m** after depreciation) for 2014-15. The Department has sufficient cash reserves to fund the loss without any immediate impact on its sustainability in the short term.

The estimates for the budget year and three forward years show a break even position. At this stage it is difficult to predict with certainty what the outcome for these years will be other than that the Department's budget will continue to be under pressure, although the additional funding referred to above in the budget year and forward year one will assist in supporting our existing levels of service. The Department will continue to seek efficiencies and these will contribute to strengthening the Department's financial position.

The Standing Committee on Appropriations and Administration has met twice to date during 2014-15 and the members of the Committee have been briefed on all matters in relation to departmental funding arrangements. The Committee reports to the House on the budget estimates for the Department. In its deliberations, the Committee noted in particular the adverse impact of successive efficiency dividends on the Department's overall budget. The Committee endorsed the seeking by the Department of additional funding to support resources for Departmental work. As mentioned above, some funding, specifically to support Departmental work, was granted for 2014-2015, 2015-2016, and 2016-2017. The Committee also met in 2014-2015 to discuss a security matter and the Chair of the Committee provided a verbal report to the House on the Committee's deliberations.

During 2014-15, the Department implemented some structural changes within the International and Community Relations Office as proposed by Presiding Officers drawing on the recommendations of the *Review of the Australian Parliament's International Program*. Separate offices were created for the International and Parliamentary Relations Office and the Parliamentary Skills Centre. The Community Outreach unit was integrated within an existing office.

The Department will continue to invest in new business systems where Budget constraints permit, to enhance service delivery to Members and the public. 2015-16 will see the completion of the Table Office Production System and Venue Management System. Both these IT systems offer the potential for greater efficiencies and higher quality service delivery and are replacing existing legacy systems.

1.2 DEPARTMENTAL RESOURCE STATEMENT

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

Table 1.1: Department of the House of Representatives resource statement — Budget estimates for 2015-16 as at Budget May 2015

	<i>Actual Available Appropriation 2014-15 \$'000</i>	Estimate of prior year amounts available in 2015-16 \$'000	Proposed at 2015-16 Budget \$'000	Total 2015-16 estimate \$'000
Ordinary annual services (a)				
Departmental appropriation				
Prior year appropriations (b)	15,213	14,638		14,638
Departmental appropriation (c)	20,821		21,810	21,810
s74 Retained revenue receipts (d)			509	509
Total	36,034	14,638	22,319	36,957
Administered expenses				
Outcome 1	325	-	324	324
Total	325	-	324	324
Total ordinary annual services [A]	36,359	14,638	22,643	37,281
Total available annual appropriations [A]	36,359	14,638	22,643	37,281
Special accounts				
Opening balance (e)	2,504	2,504	-	2,504
Appropriation receipts (f)	62	-	60	60
Total special accounts [B]	2,566	2,504	60	2,564
Total resourcing [A+B]	38,925	17,142	22,703	39,845
Less appropriations drawn from annual appropriations above and credited to special accounts	62	-	60	60
Total net resourcing for Department of the House of Representatives	38,863	17,142	22,643	39,785

(a) *Appropriation (Parliamentary Departments) Bill (No.1) 2015-16.*

(b) Estimated adjusted balance carried forward from previous year.

(c) Includes an amount of \$0.642m in 2015-16 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

(d) Estimated Retained revenue receipts under section 74 of the PGPA Act.

(e) Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like *Other Trust Monies* accounts (OTM), *Services for other Government and Non-agency Bodies* accounts (SOG), or *Services for Other Entities and Trust Moneys* accounts (SOETM)).

For further information on special accounts see Table 3.1.1.

(f) Appropriation receipts from Departmental annual and special appropriations for 2014-15 included above, represented by an Interest Equivalency Payment established under determination 2004/08.

Department of the House of Representatives Budget Statements

Third party payments from and on behalf of other entities

	2014-15 \$'000	2015-16 \$'000
Payments made on behalf of the Department of Finance (disclosed in the respective Entity resource statement)	7,614	7,502
Payments made on behalf of the Australian Public Service Commission (disclosed in the respective Entity resource statement)	38,351	39,080

1.3 BUDGET MEASURES

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

Table 1.2: Department of the House of Representatives 2015-16 Budget measures

Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO)

	2014-15	2015-16	2016-17	2017-18	2018-19
	\$m	\$m	\$m	\$m	\$m
Expense measures					
<i>Department of the House of Representatives</i>					
Parliamentary Departments - additional funding					
Departmental expenses	-	0.2	0.2	0.2	0.2
Total		0.2	0.2	0.2	0.2

- Nil.

(a) A minus sign before an estimate indicates a reduction in expenses, no sign before an estimate indicates increased expenses.

The Government will provide recurrent funding of \$0.8m over four years. Additional funding from the Contingency Reserve of \$1.5m over three years to support Committee Services will be provided commencing 2014-15.

1.4 DEPARTMENTAL PROGRAMME FRAMEWORK

The Department has two programmes. Programme 1 contains five components and Programme 2, the Administered programme, supports one activity.

Figure 2: Programme component table

2015-16 Budget year

Outcome 1: Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.

Programme 1 - Other Departmental

<p>Programme Component 1.1: Chamber and Federation Chamber</p> <p>Departmental Activities: <i>Resources supporting the effective operation of the Chamber and Federation Chamber of the House of Representatives.</i></p> <p><i>Revenue from other sources (s74)</i></p>	<p>Programme Component 1.4: Inter - Parliamentary Relations and Capacity Building</p> <p>Departmental Activities: <i>Provision of advice and support to facilitate the conduct of the Parliament's international and regional affairs.</i></p> <p><i>Resources to facilitate building capacity in Parliaments primarily in the Pacific Region.</i></p> <p><i>Revenue from other sources (s74)</i></p>
<p>Programme Component 1.2: Community Relations and Awareness</p> <p>Departmental Activities: <i>Resources supporting the provision of services to increase community understanding of, and interaction with the work of the House of Representatives and the Australian Parliament.</i></p> <p><i>Revenue from other sources (s74)</i></p>	<p>Programme Component 1.5: Members' and Corporate Support</p> <p>Departmental Activities: <i>Provision of advice, services and support to Members in Parliament House.</i></p> <p><i>Payment of Members' salaries and allowances.</i></p> <p><i>Provision of advice, services and support to the department.</i></p> <p><i>Provision of financial and human resource management and office services.</i></p> <p><i>Revenue from other sources (s74)</i></p>
<p>Programme Component 1.3: Committee Services</p> <p>Departmental Activities: <i>Resources supporting the House of Representatives and some joint committees in fulfilling their role in the parliamentary consideration of policy and legislation and the scrutiny of government.</i></p>	
<p>Programme 2 - Administered</p>	
<p>Programme Component 2.1: Schools Hospitality</p> <p>Departmental Activities: <i>Resources supporting the provision of hospitality to school groups visiting Parliament House.</i></p>	

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Parliamentary outcomes are the intended results, impacts or consequences of actions by the Parliament for the Australian community. Parliamentary agencies deliver programmes which are designed to support the delivery of the stated outcomes.

The Department's outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor performance.

Outcome 1: Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.

Outcome 1 strategy

The *Parliamentary Service Act 1999* sets out the legal framework for a non-partisan parliamentary service to serve the Australian Parliament and provides for the management, leadership and responsibilities of parliamentary service employees. The Act establishes this department, the Department of the Senate and the Parliamentary Budget Office and provides for the establishment of 'Departments of the Parliament' by resolutions of the Houses. The Department of Parliamentary Services has been established by resolution. Each of the parliamentary departments reports separately to the Parliament each year.

During 2015-16, the Department will continue its role as an advisory and service department for the Parliament, supporting the work of the House of Representatives, including its Members in their parliamentary duties, its committees, and some joint committees. The Department will continue its focus on support to the House and the Parliament in their relations within Australia and internationally, and on the provision of information about the work of the House to the community.

Outcome expense statement

Table 2.1 provides an overview of the total expenses for outcome 1 by programme.

Table 2.1: Budgeted expenses for Outcome 1

	2014-15 Estimated actual expenses \$'000	2015-16 Estimated expenses \$'000
Outcome 1: Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.		
Programme 1: Other Departmental DHOR		
Departmental expenses		
Departmental appropriation (a)	21,934	21,108
Special accounts	62	60
Expenses not requiring appropriation in the Budget year (b)	2,744	2,781
Total for programme 1	24,740	23,949
Programme 2: Schools Hospitality		
Administered expenses		
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1))	325	324
Total for programme 2	325	324
Outcome 1 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1))	325	324
Departmental expenses		
Departmental appropriation (a)	21,934	21,108
Special accounts	62	60
Expenses not requiring appropriation in the Budget year (b)	2,744	2,781
Total expenses for Outcome 1	25,065	24,273
	2014-15	2015-16
Average staffing level (number)	158	158

(a) Departmental appropriation combines 'Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1)) and 'Revenue from independent sources (s 74)'. .

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, resources received free of charge and gains on sale of assets .

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

Contributions to Outcome

Programme 1 – Other Departmental DHoR
<p>Programme objectives</p> <ul style="list-style-type: none">• The provision of advice and services of the highest standard to support the Chamber and Federation Chamber.• The provision of resources to increase community understanding of, and interaction with, the work of the House of Representatives and the Australian Parliament.• To support House of Representatives committees as well as some joint committees in fulfilling their role in parliamentary consideration of policy and legislation and scrutiny of government.• To provide advice and support to facilitate the conduct of the Parliament's international and regional affairs.• To provide advice and support for building capacity of Parliaments primarily in the Pacific Region.• The provision of resources that support the on-going development and maintenance of staff knowledge and skills, systems and processes.• The payment of Members' salaries and allowances¹.• To provide impartial and prompt advice and services to support Members in Parliament House.• To ensure compliance with internal and external governance requirements.• The provision of financial and human resource management and office services.
<p>¹Linked to:</p> <p>Department of Finance</p> <ul style="list-style-type: none">• Programme 1.2; Public Sector Superannuation Benefits• Programme 3.1; Ministerial and Parliamentary Services <p>Australian Public Service Commission</p> <ul style="list-style-type: none">• Programme 1.2; Parliamentarians' and Judicial Office Holders' Remuneration and Entitlements

Programme 2 – Schools Hospitality (Administered)

Programme objectives

- The provision of hospitality to school groups visiting Parliament House.

Programme expenses

- Departmental activity levels are tied to the parliamentary cycle. The 2015-16 financial year marks the final year of the 44th Parliament and demand on resources is expected to be high. The Department expects the budget will be under pressure and some expenditure reductions are likely to be necessary.

Programme Expenses

Table 2.2 provides an overview of the total expenses for the Department's outcome and programmes, by programme component.

Table 2.2: Programme expenses by component

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
Programme 1 expenses - Departmental					
1.1 - Chamber & Federation Chamber					
Departmental item - appropriation	2,952	2,928	2,917	2,862	2,882
Departmental item - s74	20	20	20	20	20
Subtotal component expenses	2,972	2,948	2,937	2,882	2,902
1.2 - Community Awareness					
Departmental item - appropriation	1,247	1,244	1,239	1,215	1,224
Departmental item - s74	17	10	10	10	10
Subtotal component expenses	1,264	1,254	1,249	1,225	1,234
1.3 - Committee Services					
Departmental item - appropriation	7,772	7,709	7,679	7,535	7,588
Departmental item - s74	-	-	-	-	-
Subtotal component expenses	7,772	7,709	7,679	7,535	7,588
1.4 - Inter - Parliamentary Relations and Capacity Building					
Departmental item - appropriation	1,293	1,282	1,277	1,253	1,262
Departmental item - s74	1,130	469	469	323	-
Subtotal component expenses	2,423	1,751	1,746	1,576	1,262
1.5 - Members' Services & Corporate					
Departmental item - appropriation	7,481	7,436	7,406	7,268	7,318
Departmental item - s74	22	10	10	10	10
Subtotal component expenses	7,503	7,446	7,416	7,278	7,328
Total component expenses	21,934	21,108	21,027	20,496	20,314
Special Account Expenses:					
Inter-Parliamentary Relations Special	62	60	60	60	60
Expenses not requiring appropriation in the Budget year ¹	2,744	2,781	2,822	2,882	2,882
Total Programme 1 expenses - Departmental	24,740	23,949	23,909	23,438	23,256
Programme 2 expenses - Administered					
2.1 - Schools Hospitality					
Administered item - appropriation	325	324	323	322	316
Total Programme 2 expenses - Administered					
Total Outcome expenses	25,065	24,273	24,232	23,760	23,572

¹ Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense,

Programme 1 - Deliverables

The Department has five groups that contribute to the achievement of its outcome.

Chamber and Federation Chamber

In 2015-16, the Office of the Clerk, the Table Office and Chamber Research Office will provide advice and services to:

- enable the Chamber and Federation Chamber to meet and address business as scheduled. This includes processing of all bills, drafting of private members' bills, creating and processing the records and documents of the House and the collection, analysis and publication of procedural and statistical information; and
- the Speaker, Members and others in accordance with legislation and administrative matters.

Community Relations and Awareness

In 2015-16, the Knowledge Management and Publishing Office will provide services to:

- increase public knowledge and awareness of and interaction with, the work of the House of Representatives and the Australian Parliament through a wide range of media resources and other activities. The Department will continue to support the Parliamentary Education Office, which is jointly funded by the Department and the Department of the Senate.

Committee Support

In 2015-16, the Committee Office will provide procedural, research, analytical, drafting and administrative support to:

- enable committees to conduct and report on inquiries; and
- support other activities of committees.

Inter-Parliamentary Relations and Capacity Building

In 2015-16, the International Parliamentary Relations Office and the Parliamentary Skills Centre will provide advice and services to:

- continue to facilitate and maintain international and regional relationships with other Parliaments, parliamentary bodies and organisations.
- provide assistance to developing Parliaments primarily within the Asia/Pacific region. Partnering in these activities with state and territory Parliaments and other organisations and through the education trust fund will continue.

Programme 1 - Deliverables (Continued)

Members' and Corporate Support

In 2015-16, the Serjeant-at-Arms Office and Corporate Offices will:

- continue to provide advice and services to Members in Parliament House relating to accommodation, salaries and allowances and certain other entitlements;
- continue to deliver high quality and valued corporate advice and services to the Department and Members;
- monitor developments in best practice parliamentary and public administration and continue applying them as appropriate;
- prioritise key risks to work, health and safety to maximise the wellbeing of staff and Members;
- assist in setting and delivering the corporate strategic direction; and
- seek to obtain the resources needed to meet the requirements of the House, committees and the wider department into the future.

Programme 1 - Key Performance Indicators

- advice and services meet the needs of Members in relation to procedural information and availability of statistical data. Advice is timely, accurate, and comprehensive and is based on an impartial and thorough understanding of issues. The degree of client satisfaction with the quality, accuracy and timeliness of the advice and services is assessed through formal and informal feedback mechanisms;
- proposed legislation (Bills) and other Government business is processed within deadlines and in accordance with the Standing Orders and House of Representatives Practice;
- community awareness programs, access to the work of the House and Australian Parliament is widely available to the public with participation rates continuing to increase over time;
- advice and services provided to Committee Members is thorough, accurate and timely to facilitate the work of committees and to enable the production of inquiry reports to a standard that meets Members' requirements. The degree of client satisfaction with the quality, accuracy and timeliness of the advice and services is assessed through formal and informal feedback mechanisms;
- arrangements for incoming and outgoing delegations are undertaken in a manner that meets the expectations of the Presiding Officers, delegates and diplomatic representatives. The quality of policy advice and levels of participation in parliamentary delegations is assessed through formal and informal feedback mechanisms;
- Parliaments in the Pacific and other regions are provided with capacity building activities and support that meet their identified needs and increase their capabilities as assessed through informal feedback, reporting to the Education Trust Fund and activity reporting to our funding partners;
- through various forums across the Parliamentary Departments, ensure common policies and frameworks are effectively aligned and assessed to achieve the right outcomes;
- manage financial and staff resources efficiently and effectively constraining expenditure levels to budgetary allocations; and
- evaluate the policies and arrangements we have in place to ensure a high degree of satisfaction with the provision of accommodation and office support services and to manage risks to the health and safety of Members, their staff and departmental staff.

Programme 2 - Deliverables

- Hospitality arranged at the time of confirmation of booking of school visits.
- Seeking to obtain feedback from visiting school groups on provision and satisfaction of hospitality received.

Programme 2 - Key Performance Indicator

- Hospitality delivered and received on time by visiting school groups.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015-16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 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 section 78 of the PGPA Act or under separate enabling legislation (section 80 of the PGPA Act refers). Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of the House of Representatives.

Table 3.1.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Inter-Parliamentary Relations Special Account 2015-16 (D)	1	2,504	60	60	-	2,504
		2,504	62	62	-	2,504
Total special accounts 2015-16 Budget estimate		2,504	60	60	-	2,504
<i>Total special accounts 2014-15 estimated actual</i>		2,504	62	62	-	2,504

(A) = Administered

(D) = Departmental

3.1.2 Australian Government Indigenous expenditure

The 2015-16 Australian Government Indigenous Expenditure table is not applicable because the Department of the House of Representatives has no Indigenous specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Comprehensive Income Statement (Net Cost of Services)

The 2014-15 financial year has seen the beginning of the middle period of the Parliamentary Cycle. In line with corresponding periods in previous cycles activity levels across all offices of the Department have been high. This has been evidenced by the increase in employee and supplier expenses. The Department has forecast that it will finish the 2014-15 financial year with an estimated **deficit after depreciation of \$0.822m**. Early predictions for the 2015-16 financial year indicate that the level of expenditure will continue at similar trends for most of the year.

Additional funding provided in the Budget for Committee services has relieved some of the pressure for 2015-16 and 2016-17, however the Department will need to continue to innovate and find efficiencies within our service delivery to the House, Members and Committees in order to remain within budget.

The Department's own source income reflects funding agreements under the Pacific Partnerships Linkages Program (funding provided by the Department of Foreign Affairs and Trade). The funding for 2015-16 through to 2017-18 relates to the Pacific Women's Parliamentary Partnerships programme and is recorded as revenue is received to cover expenses as programs are delivered.

Depreciation and amortisation expenses are not funded as part of operating revenue. The Department receives funding for capital purchases separately.¹

Departmental Balance Sheet and Cash Flow Statement

The balance sheet reflects the continued acquisition of replacement furniture and fittings for staff within offices of certain parliamentary office holders and departmental offices. The project is funded primarily through cash reserves and Phase 1 is estimated to be completed in 2015-16. The House Standing Committee on Appropriations and Administration will be briefed on Phase 2 of this project. Phase 2 would include staff offices of Parliamentary Secretaries and Backbenchers. If approved, it is anticipated that this project would commence in the second half of 2015-16.

The Department, in conjunction with the Department of the Senate, has been involved in a project for the development of the Table Offices Production System, to replace the existing Document Production System. Stage 2 of this project is scheduled to be completed in the 2014-15 financial year.

Development of the Venue Management System has continued during 2014-15. This is a joint project with the Department of the Senate and replaces existing booking

¹ Refer to Table 3.2.5 – Departmental Capital Budget Statement

Department of the House of Representatives Budget Statements

systems for certain venues within Parliament House and bookings for visiting school groups. This project will enable an online booking service by others in Parliament House and by schools.

Both projects are funded from the Departmental Capital Budget.

Other non-financial assets will be replaced, redeveloped or maintained where necessary. Funding for these items will come from the Departmental Capital Budget and cash reserves where the capital budget is insufficient.

Liabilities consist mainly of provisions for employee entitlements. These amounts are forecast to stay in line with salary expense levels.

3.2.2 Budgeted financial statements tables

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
EXPENSES					
Employee benefits	18,082	17,454	17,602	17,657	17,453
Suppliers	5,866	5,507	5,273	4,697	4,714
Depreciation and amortisation	684	772	822	882	882
Losses from asset sales	3	9	-	-	-
Other expenses	105	207	212	202	207
Total expenses	24,740	23,949	23,909	23,438	23,256
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	60	35	35	35	35
Royalties	-	5	5	5	5
Other	1,129	469	469	323	-
Total own-source revenue	1,189	509	509	363	40
Gains					
Other	2,057	2,000	2,000	2,000	2,000
Total gains	2,057	2,000	2,000	2,000	2,000
Total own-source income	3,246	2,509	2,509	2,363	2,040
Net cost of/(contribution by) services	21,494	21,440	21,400	21,075	21,216
Revenue from Government	20,672	20,668	20,578	20,193	20,334
Surplus/(deficit) attributable to the Australian Government	(822)	(772)	(822)	(882)	(882)
Total comprehensive income/(loss) attributable to the Australian Government	(822)	(772)	(822)	(882)	(882)
Note: Impact of net cash appropriation arrangements					
	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	(138)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	684	772	822	882	882
Total comprehensive income/(loss) - as per the statement of comprehensive income	(822)	(772)	(822)	(882)	(882)

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

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	275	445	515	585	890
Trade and other receivables	17,184	15,361	14,111	13,474	13,477
Total financial assets	17,459	15,806	14,626	14,059	14,367
Non-financial assets					
Property, plant and equipment	4,662	6,528	7,864	8,633	8,211
Intangibles	2,760	2,453	2,116	1,684	1,232
Heritage and cultural assets	369	419	419	419	419
Inventories	20	20	22	24	24
Other non-financial assets	150	150	150	150	150
Total non-financial assets	7,961	9,570	10,571	10,910	10,036
Total assets	25,420	25,376	25,197	24,969	24,403
LIABILITIES					
Payables					
Suppliers	619	619	619	619	619
Unearned income	633	633	633	633	-
Other payables	-	-	-	-	-
Total payables	1,252	1,252	1,252	1,252	619
Provisions					
Employee provisions	6,512	6,298	6,298	6,298	6,589
Total provisions	6,512	6,298	6,298	6,298	6,589
Total liabilities	7,764	7,550	7,550	7,550	7,208
Net assets	17,656	17,826	17,647	17,419	17,195
EQUITY*					
Parent entity interest					
Contributed equity	(11,677)	(11,035)	(10,392)	(9,738)	(9,080)
Reserves	13,437	13,737	13,737	13,737	13,737
Retained surplus (accumulated deficit)	15,896	15,124	14,302	13,420	12,538
Total parent entity interest	17,656	17,826	17,647	17,419	17,195
Total Equity	17,656	17,826	17,647	17,419	17,195

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2015-16)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	15,896	13,437	-	(11,677)	17,656
Adjusted opening balance	15,896	13,437	-	(11,677)	17,656
Comprehensive income					
Surplus/(deficit) for the period	(772)	-	-	-	(772)
Total comprehensive income	(772)	-	-	-	(772)
of which:					
Attributable to the Australian Government	(772)				(772)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	642	642
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	642	642
Other movements					
Asset Revaluation	-	300	-	-	300
Estimated closing balance as at 30 June 2016	15,124	13,737	-	(11,035)	17,826
Closing balance attributable to the Australian Government	15,124	13,737	-	(11,035)	17,826

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	21,247	22,491	21,828	20,830	20,331
Sale of goods and rendering of services	338	35	35	35	35
Net GST received	93	51	51	36	4
Other	596	474	474	328	-
Total cash received	22,274	23,051	22,388	21,229	20,370
Cash used					
Employees	17,800	17,668	17,602	17,657	17,162
Suppliers	3,999	3,507	3,275	2,699	3,405
Net GST paid	201	258	263	238	148
Total cash used	22,000	21,433	21,140	20,594	20,715
Net cash from/(used by) operating activities	274	1,618	1,248	635	(345)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	1,293	2,090	1,821	1,219	8
Total cash used	1,293	2,090	1,821	1,219	8
Net cash from/(used by) investing activities	(1,293)	(2,090)	(1,821)	(1,219)	(8)
FINANCING ACTIVITIES					
Cash received					
Capital Injections	649	642	643	654	658
Total cash received	649	642	643	654	658
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	649	642	643	654	658
Net increase/(decrease) in cash held	(370)	170	70	70	305
Cash and cash equivalents at the beginning of the reporting period	645	275	445	515	585
Cash and cash equivalents at the end of the reporting period	275	445	515	585	890

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	649	642	643	654	658
Total new capital appropriations	649	642	643	654	658
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	649	642	643	654	658
Total Items	649	642	643	654	658
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB					
(a)	649	642	643	654	8
Funded internally from departmental resources (b)	644	1,448	1,178	565	
TOTAL	1,293	2,090	1,821	1,219	8
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,293	2,090	1,821	1,219	8
Total cash used to acquire assets	1,293	2,090	1,821	1,219	8

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- donations and contributions;
- gifts;
- internally developed assets;
- s 74 Retained revenue receipts;
- proceeds from the sale of assets.

Table 3.2.6: Statement of asset movements (Budget year 2015-16)

	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2015				
Gross book value	5,271	369	4,002	9,642
Accumulated depreciation/ amortisation and impairment	(609)	-	(1,242)	(1,851)
Opening net book balance	4,662	369	2,760	7,791
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	642	-	-	642
By purchase - other	1,363	-	85	1,448
Total additions	2,005	-	85	2,090
Other movements				
Depreciation/amortisation expense	(380)	-	(392)	(772)
Disposals	(9)	-	-	(9)
Other	250	50	-	300
Total other movements	(139)	50	(392)	(481)
As at 30 June 2016				
Gross book value	6,652	419	4,022	11,093
Accumulated depreciation/amortisation and impairment	(124)	-	(1,569)	(1,693)
Closing net book balance	6,528	419	2,453	9,400

(a) "Appropriation ordinary annual services" refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2015-16 for depreciation / amortisation expenses, DCBs or other operational expenses.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
EXPENSES					
Suppliers	325	324	323	322	316
Total expenses administered on behalf of Government	325	324	323	322	316
Net cost of/(contribution by) service:	325	324	323	322	316
Surplus/(deficit) before income tax	325	324	323	322	316
Income tax expense	-	-	-	-	-
Surplus/(Deficit) after income tax	325	324	323	322	316
Total comprehensive income/(loss)	325	324	323	322	316

Table 3.2.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	325	324	323	322	316
Total cash used	325	324	323	322	316
Net cash from/(used by) operating activities	(325)	(324)	(323)	(322)	(316)
Cash and cash equivalents at beginning of reporting period	-				
Cash from Official Public Account for:					
- Appropriations	325	324	323	322	316
<i>Total cash from Official Public Account</i>	325	324	323	322	316
Cash and cash equivalents at end of reporting period	-	-	-	-	-

3.2.4 Notes to the financial statements

The preceding budgeted financial statements tables represent estimates by the Department of results that will be reported in year-end annual financial statements for the current year, budget year and forward estimates years. The basis of accounting for the year-end reports is that required under the Public Governance Performance and Accountability (Financial Reporting) Rule 2015 issued under the Public Governance Performance and Accountability Act 2013 (PGPA Act) and the Australian Accounting Standards.

This basis of accounting has been applied in general terms to the estimates contained in the above budgeted financial statements tables.

GLOSSARY

Term	Meaning
Activities	The actions/functions performed by the department to deliver government policies.
Actual available appropriation	The Actual Available Appropriation indicates the total appropriations available to the entity for 2014-15 as at the 2015-16 Budget. It includes all appropriations made available to the entity in the year (+/- section 75 transfers, formal reductions, Advance to the Minister for Finance, movements of funds and other quarantines). It is to be the same as the comparator figure included in the Appropriation Bills, and as such provides a comparison with the appropriation proposed for the budget year.
Administered Item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the CRF at the end of the financial year. An administered item is a component of an administered programme. It may be a measure but will not constitute a programme in its own right.
Appropriation	An amount of relevant money the Parliament authorises for spending (i.e. funds to be withdrawn from the CRF). The Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information on the economic and fiscal outlook for the Australian Government, including information on the Government's fiscal strategy.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure (revenue, expense and capital) by Portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on Federal funding provided to the States, Territories and local government.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.

Glossary continued

Central Budget Management System (CBMS)	CBMS is the Australian Government's central budget and financial management information system administrated by the Department of Finance. It contains the Commonwealth's programme list and produces the annual Appropriation Bills.
Clear Read Principle	<p>Under the Outcomes arrangements there is an essential clear link between the Appropriation Bills, the PB Statements, the PAES, and annual reports of entities. Information should be consistent across these and other budget documents, and where possible, duplication of reporting within the PB Statements should be avoided. This is called the "clear read" between the different documents.</p> <p>Under this Principle the planned performance in PB Statements is to be provided on the same basis as actual performance in the annual reports covering the same period, to permit a clear read across planning and actual performance reporting documents. Entities should take this into account in designing their performance reporting arrangements.</p>
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Contractor	A person engaged by an agency, usually on a temporary basis. Treated as an employee of the agency for the purposes of programme performance reporting.
Departmental Item	Resources (assets, liabilities, revenues and expenses) that the entity's Accountable Authority controls directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental programme.
Entities	For the purposes of this guidance, this means Commonwealth entities and Commonwealth companies as defined under the Public Governance, Performance and Accountability (PGPA) Act 2013 that are within the General Government Sector; the High Court of Australia; and the Future Fund Board of Guardians.

Glossary

Glossary continued

Estimated Actual Expenses	Details of the current year's estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed: eg ANAO audit expenses – the ANAO does not charge for audit services however the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.
Forward Estimates Period	The three years following the budget year. For example if 2015-16 is the budget year, 2016-17 is forward year 1, 2017-18 is forward year 2 and 2018-19 is forward year 3. This period does not include the current financial (2014-15) or budget year.
General Government Sector (GGS)	A Government Finance Statistics' classification of all entities that are controlled and largely funded by the Commonwealth Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government departments, offices and some other bodies.
Government Finance Statistics (GFS)	A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the System of National Accounts.
Intended Result	Intended result is a key part of an outcome statement and describes the goal or objective of an agency. The intended result is typically distilled from the Government's economic, social, health or environmental policy goals.

Glossary continued

Materiality	Is government financial or other information that if omitted, misstated or not disclosed has the potential to adversely affect decisions about the allocation of resources made by users of the financial report, or the discharge of accountability by the management or governing body of an entity.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, in the Mid-Year Economic and Fiscal Outlook (MYEFO) and in the Pre-election Economic and Fiscal Outlook (PEFO)
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.
Outcome	An outcome is the intended result, consequence or impact of Government actions on the Australian community.
Outcome Statement	<p>An outcome statement articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework:</p> <ul style="list-style-type: none"> • to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities; • to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and • to measure and assess entity and programme (non-financial) performance in contributing to Government policy objectives.

Glossary

Glossary continued

Portfolio Budget Statements (PB Statements)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and programme by each entity within a Portfolio.
Portfolio Budget Submission (PB Submission)	A Cabinet Submission produced by every portfolio outlining Budget requests. This submission will include New Policy Proposals for agencies seeking funding and will be considered by the Expenditure Review Committee of Cabinet as part of the annual Budget process.
Programme	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Programme Support	The departmental running costs allocated to the programme. This is funded as part of the department's annual appropriation.
Public Governance Performance and Accountability Act 2013 (PGPA Act)	<p>The Public Governance, Performance and Accountability Act 2013 replaced the Financial Management and Accountability Act 1997 (FMA Act) and the Commonwealth Authorities and Companies Act 1997 (CAC Act) on 1 July 2014. As the primary piece of Commonwealth resource management legislation, the PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies.</p> <p>The PGPA Act sets out main principles and requirements Commonwealth Resource Management Framework. Rules and other legislative instruments establish the requirements and procedures necessary to give effect to the governance, performance and accountability matters covered by the Act.</p>
System of National Accounts (SNA)	The 1993 System of National Accounts (1993 SNA) is a comprehensive, consistent and flexible set of macroeconomic accounts to meet the needs of government and private sector analysts, policy-makers, and decision-takers. It was prepared jointly by the International Monetary Fund, the European Union, the Organisation for Economic Cooperation and Development, the United Nations, and the World Bank.