

PORTFOLIO BUDGET STATEMENTS 2009-10

DEPARTMENT OF THE HOUSE OF REPRESENTATIVES

**BUDGET INITIATIVES AND EXPLANATIONS OF APPROPRIATIONS
SPECIFIED BY OUTCOMES AND OUTPUTS BY AGENCY**

BUDGET RELATED PAPER NO. 1.18A

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Speaker of the House of Representatives

Harry Jenkins MP

PARLIAMENT HOUSE

CANBERRA 2600

Honourable Members

I hereby submit Portfolio Budget Statements in support of the 2009-10 Budget for the Department of the House of Representatives.

These statements have been developed, and are submitted to the House of Representatives, 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, appearing to read 'H. Jenkins'.

HARRY JENKINS
Speaker

11 May 2009

Abbreviations and conventions

The following notation may be used:

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\$m	not for publication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

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

Enquiries

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A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

**USER GUIDE
TO THE
PORTFOLIO BUDGET
STATEMENTS**

USER GUIDE

The purpose of the 2009-10 Portfolio Budget Statements (PB Statements) is to inform Members of the House of Representatives of the proposed allocation of resources to the outcomes of the department. 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 2009-10). 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.

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DEPARTMENT OVERVIEW

THE DEPARTMENT OF THE HOUSE OF REPRESENTATIVES

RESPONSIBILITIES

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

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

To support the House of Representatives to fulfil its role as a representative and legislative body by providing effective advice and services of the highest possible standard.

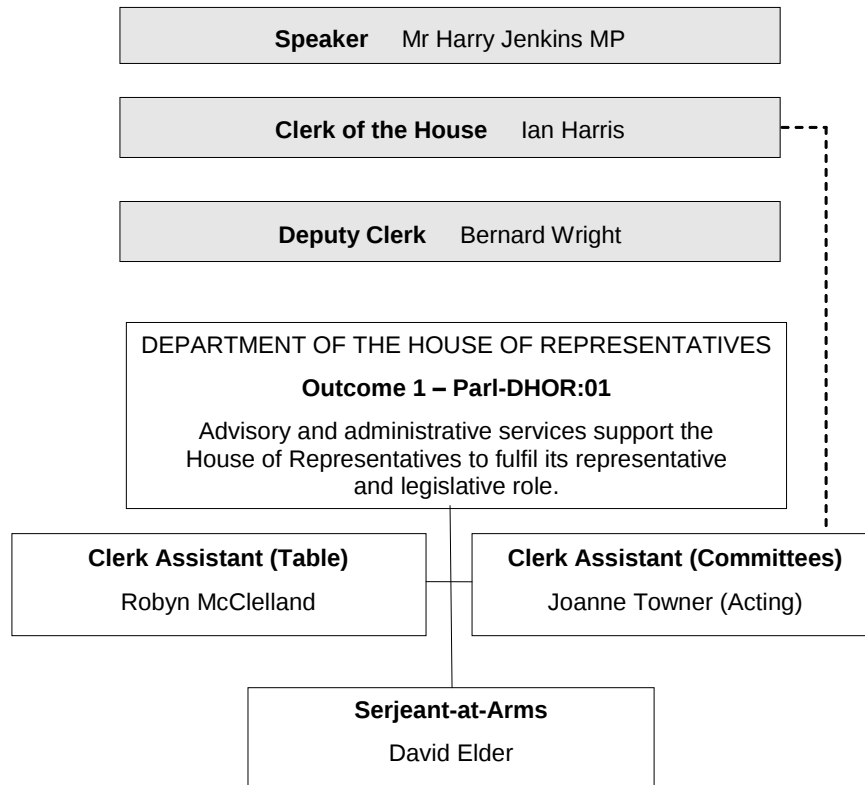
The Department provides services to ensure:

- the House of Representatives Chamber and Main Committee 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; and
- the community understands, and interacts with, the work of the House of Representatives and the Commonwealth Parliament.

The Speaker, Mr Harry Jenkins, MP, has accountability obligations to the House of Representatives for the Department. The Clerk of the House of Representatives, Mr. Ian Harris, is responsible for managing the Department.

The Department acts in partnership 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.

Figure 1: Department structure and outcomes



PORTFOLIO RESOURCES

Table 1 shows the total resources provided to the portfolio in the 2009-10 budget year, by agency.

Table 1: Portfolio resources 2009-10

	Appropriation		Special	Receipts	Total
	Bill No. 1 \$m	Bill No. 2 \$m		\$m	\$m
Department of the House of Representatives					
Administered appropriations	-	-	29,397	-	29,397
Departmental appropriations	22,188	-	-	178	22,366
Previous Years' Outputs	31	-	-	-	31
Portfolio total	22,219	-	29,397	178	51,794
Resources available within Portfolio:					51,794

Department of the House of Representatives

**Agency resources and planned
performance**

DEPARTMENT OF THE HOUSE OF REPRESENTATIVES

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The Department is committed to continue to provide high standards of service delivery to the House of Representatives, its committees and Members; to the wider parliament; and to the public in the face of a changing economic environment. Our priorities remain closely linked with improving our ability to serve clients, developing our people, sustaining our capability, and maintaining strong relationships within the department, the parliament and beyond. The Department must continue to innovate to keep pace with technological change and continuing development in information and communications technologies and as a means of continuous improvement. As the Department pointed out to the Joint Committee of Public Accounts and Audit in relation to its inquiry into the effects of the efficiency dividend on small agencies, the pressure on the Department's budget was limiting the scope for innovation and change.

Activity levels tied to the parliamentary cycle impact on the Department's budget position. As the middle year of the 42nd Parliament, 2009-10 will see activity levels in the core areas of the department's operations—supporting the Chamber and committees – reach their peak in the parliamentary cycle. These increased activity levels, and increasing input factor costs, will place unprecedented pressure on the financial resources available to the Department. It is anticipated that the Department will have to reduce its services in some areas to remain within budget in 2009-10, and that funding pressures will intensify significantly in the outyears. The Department will endeavour to limit the impact of those reductions on its core operations.

The Department will continue to cooperate with the other parliamentary departments (and Executive service delivery agencies) to maximise the effectiveness and efficiency of service delivery across the parliament. For example, the Department is working with the other parliamentary departments to identify opportunities for the provision of common corporate services. It is anticipated that this will provide some scope for efficiencies. The Department will continue its focus on liaison with other parliaments, to facilitate the representative component of the agency Outcome (primarily in support of the parliamentary relations work of the Speaker and Members) and to share and seek innovative solutions with other parliaments and national and international parliamentary bodies. Unfortunately, the pressure on the Department's budget may limit some of initiatives the Department has taken to promote the parliamentary institution and its practices and values within the region and more widely.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. 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 2009-10 as at Budget May 2009

	Estimate of prior + year amounts available in 2009-10 \$'000	Proposed at Budget = 2009-10 \$'000	Total estimate 2009-10 \$'000	Actual available appropriation 2008-09 \$'000
Ordinary Annual Services¹				
Departmental appropriation				
Prior year departmental appropriation ⁴	11,093	-	11,093	11,093
Departmental appropriation	-	22,188	22,188	21,935
s.31 Relevant agency receipts ³	-	170	170	170
Total	11,093	22,358	33,451	33,198
Administered expenses				
Outcome 1 - Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.	-	-	-	-
Total	-	-	-	-
Total ordinary annual services	A 11,093	22,358	33,451	33,198
Other services²				
Departmental non-operating				
Previous years' outputs	-	31	31	31
Total	-	31	31	31
Total other services	B -	31	31	31
Total Available Annual Appropriations	11,093	22,389	33,482	33,229
Special appropriations				
Special appropriations limited by criteria/entitlement				
Members' Salaries - RAA Act 1990	-	21,131	21,131	20,019
Members' Allowances - RTA Act 1973	-	6,078	6,078	6,063
Members' Superannuation - PSA Act 2004	-	1,738	1,738	1,487
Transfer of bulk papers & postage PEA Act 1990	-	450	450	420
Total special appropriations	C -	29,397	29,397	27,989
Total appropriations excluding Special Accounts	11,093	51,786	62,879	61,218

Acts Glossary

RAA Act 1990 – *Remuneration and Allowances Act 1990* – section 8

RTA Act 1973 – *Remuneration Tribunal Act 1973* – section 7 (13)

PSA Act 2004 – *Parliamentary Superannuation Act 2004* – section 18

PEA Act 1990 – *Parliamentary Entitlements Act 1990* – section 11

Table 1.1: Department of the House of Representatives resource statement — Budget estimates for 2009-10 as at Budget May 2009 (continued)

	Estimate of prior + year amounts available in 2009-10 \$'000	Proposed at Budget = 2009-10 \$'000	Total estimate 2009-10 \$'000	Actual available appropriation 2008-09 \$'000
Special Accounts				
Opening balance ⁵	2,629	-	2,629	2,879
Appropriation receipts ⁶	-	141	141	141
Appropriation receipts - other agencies ⁷	-	-	-	-
Non-appropriation receipts to Special Accounts	-	8	8	8
Total Special Account D	2,629	149	2,778	3,028
Total resourcing				
A+B+C+D	13,722	51,935	65,657	64,246
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	141	141	141
Total net resourcing for the Department of the House of Representatives	13,722	51,794	65,516	64,105

¹ Appropriation (Parliamentary Departments) Bill (No.1) 2009-10

² Appropriation (Parliamentary Departments) Bill (No.2) 2009-10

³ s31 Relevant Agency receipts - estimate

⁴ Estimated adjusted balance carried from previous year for Annual Appropriations

⁵ Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.3.

⁶ Appropriation receipts from Departmental annual and special appropriations for 2008-09 included above

⁷ Appropriation receipts from other agencies credited to Departmental special accounts

Reader note: All figures are GST exclusive.

Third Party Payments from and on behalf of other agencies

	2009-10 \$'000	2008-09 \$'000
Payments made on behalf of the Department of Finance and Deregulation (disclosed in the respective agency Resource Statement)	2,188	1,907
Payments made on behalf of the Department of Education, Employment and Workplace Relations (Third Party drawing rights) (disclosed in the respective agency Resource Statement)	27,209	26,082

1.3 BUDGET MEASURES

There are no budget measures relating to the Department.

1.4 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS

From the 2009-10 Budget, all General Government Sector (GGS) entities will be reporting on a program basis. The table below outlines the transition from the 2008-09 Budget year which was presented in administered items, outputs and output groups to the program reporting framework used for the 2009-10 Budget. The table also captures revisions made to GGS outcome statements under the Operation Sunlight Outcome Statements Review.

Figure 2: Transition table

Transition from Outputs to Programs Framework

2008-09 Budget year

Outcome 1: The House of Representatives fulfils its role as a representative and legislative body

Output Group 1.1: Chamber & Main Committee
Departmental Outputs: <i>Supports the effective operation of the Chamber and Main Committee of the House of Representatives</i>

Output Group 1.2: Community Awareness
Departmental Outputs: <i>Supports the provision of services to increase community understanding of, and interaction with the work of the House of Representatives and the Commonwealth Parliament.</i>
<i>Revenue from other sources (s31)</i>

Output Group 1.3: Committee Services
Departmental Outputs: <i>Supports 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>

Output Group 1.4: Inter-parliamentary Relations
Departmental Outputs: <i>Provision of advice and support to facilitate the conduct of the Parliament's international and regional affairs.</i>

Output Group 1.5: Members Services
Departmental Outputs: <i>Advice, services and support to Members in Parliament House.</i>
Administered Item <i>Special Appropriation Payment of Member's salaries and allowances</i>

2009-10 Budget year

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

Program 1.1: Parliamentarians Remuneration and Entitlements
Administered Item: <i>Special Appropriation Payment of Members' salaries and allowances</i>

Program 1.2: Other Departmental
Departmental Items: <i>Chamber & Main Committee Community Awareness Committee Services Inter-Parliamentary Relations Services and advice to Members in Parliament House</i>

There is a straight transfer of the Administered item from Output Group 1.5 (2008-09) to Program 1.1 (2009-10) Administered Item Special Appropriation. The remaining Output Groups (2008-09) 1.1 to 1.4 and the Departmental component of Output Group 1.5 have become Program 1.2 (2009-10) Other Departmental.

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 on the Australian community. Parliamentary agencies deliver programs which are designed to deliver the stated outcomes. Agencies are required to identify the programs which contribute to Parliamentary outcomes over the Budget and forward years.

Each outcome is described below together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the Department of the House of Representatives in achieving government outcomes.

Outcome 1: Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.
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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 Department of Parliamentary Services. The other two parliamentary departments report to the Parliament separately each year.

During 2009–10, 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 assistance to the House and the Parliament in their relations within Australia and internationally.

Outcome 1 Budgeted Expenses and Resources

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

Table 2.1: Budgeted Expenses and Resources for Outcome 1

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

Table 2.1 Budgeted Expenses and Resources for Outcome 1		
Outcome 1:	2008-09	2009-10
Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.	Estimated actual expenses \$'000	Estimated expenses \$'000
Program 1.1: (Parliamentarians Remuneration and Entitlements- DHOR)		
Administered expenses		
Special appropriations	27,989	29,397
Total for Program 1.1	27,989	29,397
Program 1.2: (Other Departmental)		
Departmental expenses		
Ordinary annual services Appropriations (Parliamentary Departments) Bill No. 1	21,966	22,188
Revenues from Independent Sources (Section 31)	170	170
Special appropriations	-	-
Special Accounts	391	141
Expenses not requiring appropriation in the Budget year	-	-
Total for Program 1.2	22,527	22,499
Outcome 1 Totals by appropriation type		
Administered Expenses		
Special Appropriations	27,989	29,397
Departmental expenses		
Ordinary annual services (Parliamentary Appropriation Bill No. 1)	21,966	22,188
Revenues from independent sources (Section 31)	170	170
Special appropriations	-	-
Special Accounts	391	141
Expenses not requiring appropriation in the Budget year	-	-
Total expenses for Outcome 1	50,516	51,896
	2008-09	2009-10
Average Staffing Level (number)	154	150

Contributions to Outcome 1

Program 1.1: Parliamentarians Remuneration and Entitlements

Program objective

- To facilitate the payment of Members' salaries and allowances.

Program expenses

- There are no significant changes or variances in the program 1.1 expenses expected over the forward years.

Administered Program Table

Program Expenses 1.1

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
('000)					
Special Appropriations:					
<i>Parliamentary Entitlements Act 1990</i>	420	450	450	450	450
<i>Parliamentary Superannuation Act 2004</i>	1,487	1,738	1,824	1,915	2,011
<i>Remuneration and Allowances Act 1990</i>	20,019	21,131	22,188	23,298	24,462
<i>Remuneration Tribunal Act 1973</i>	6,063	6,078	6,383	6,702	7,037
Total Special Appropriation Expenses	27,989	29,397	30,845	32,365	33,960

Program 1.1 Deliverables

- Advice and services relating to Members' salary and allowances and certain other entitlements.

Program 1.1 Key Performance Indicators

- All variations to salary and allowances and salary increases are processed with an accuracy of at least 99%.
- Effectiveness of the program is measured through formal and informal feedback and trends over time.

Program 1.2: Other Departmental

Program objectives

- To provide impartial and prompt advice and services to support Members in Parliament House.
- The provision of advice and services of the highest standard to support the Chamber and Main Committee.
- The provision of resources to increase community understanding of, and interaction with, the work of the House of Representatives and the Commonwealth Parliament.
- To support the House of Representatives committees as well as some joint committees in fulfilling their role in the parliamentary consideration of policy and legislation and the scrutiny of government.
- To provide advice and support to facilitate the conduct of the Parliament's international and regional affairs.
- The provision of resources that support the on-going development and maintenance of staff knowledge and skills, systems and processes.

Program expenses

- Departmental activity levels are tied to the parliamentary cycle and reach their peak during the middle of each three year cycle. A reduction in some services will need to occur in order to remain within budget.
- The Department will continue working with the other parliamentary departments to identify areas of common corporate services that would provide opportunities to maximise efficiency and minimise expenditure.

Departmental Program Table

Program Expenses 1.2

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
('000)					
Annual Departmental Expenses:					
Other Departmental - DHOR	25,582	26,131	26,252	26,548	26,222
Special Account Expenses:					
<i>Inter-Parliamentary Relations Special Account</i>	391	141	141	141	141
<i>Services for Other Government and Non-Departmental Bodies</i>	1	1	1	1	1
<i>Other Trust Moneys Account - House of Representatives</i>	7	7	5	5	5
Total Departmental Expenses	25,981	26,280	26,399	26,695	26,369
Total Program Expenses	53,970	55,677	57,244	59,060	60,329

Program 1.2 Deliverables

- Advice and services to Members in Parliament House relating to accommodation; computing and communication facilities and office services.
- Asset replacement activity for Members' offices within Parliament House during the budget year will include the purchase of television sets and desktop computers. Replacement of laptop computers may extend into the first forward year.
- Services and advice to the Speaker, Members and others in accordance with legislation and administrative decisions.
- Advice and services to enable the Chamber and Main Committee to meet and address business as scheduled. This includes processing and drafting of bills, creating and processing the records and papers of the Parliament and the collection, analysis and publication of procedural and statistical information.
- Services to increase public knowledge and awareness of and interaction with, the work of the House of Representatives and the Commonwealth Parliament. The Department's community outreach program includes a magazine, television program, website, email alert service, advertising, media liaison, seminars and other presentations. The Department will continue to support the Parliamentary Education office, which is jointly funded by the Department and the Department of the Senate.
- Procedural, research, analytical and administrative support for the conduct of inquiries and other activities of committees.
- Advice and support to facilitate and maintain international and regional relationships with other Parliaments, parliamentary bodies and organisations. Assistance to Parliaments within the Asia/Pacific region through the education trust fund will continue.

Program 1.2 Key Performance Indicators

- Member satisfaction with the quality and timeliness of Chamber support and advisory services (target: 99 per cent satisfaction rate)
- Percentage of Chamber support service standards met for all sittings of the House and meetings of the Main Committee, with no significant errors (target: 100 per cent)
- Percentage of bills (proposed legislation) processed within deadlines and with no significant errors (target: 100 per cent)
- Member satisfaction with the quality and availability of procedural and statistical publications and support in obtaining such information (target: 90 per cent satisfaction rate)
- Number of participants in community awareness programs such as seminars, school visits, subscribers to email alert service and magazine continues to increase over time.
- 90% satisfaction rate of committee members with advice and services provided.
- Rate of satisfaction of Presiding Officers, delegates and diplomatic representatives with arrangements for incoming and outgoing delegations. Levels of participation in parliamentary organisations and quality of policy advice. Rate of satisfaction of Parliaments in the Pacific region with the training and equipment purchases provided through the education trust fund.
- Rate of satisfaction of Members and others with the provision of accommodation; computing and communication and office support services (target: 95 per cent satisfaction rate).
- Number of accommodation related services provided to Members.
- Effectiveness of the program is measured through surveys, trends over time and formal and informal feedback.

Program Components

- The Department has previously reported expenses against output groupings and the following table is included for completeness.

Program Components	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Parliamentarians Remuneration and Entitlements					
<i>Payment of Member's Salary & Allowances</i>	27,989	29,397	30,845	32,365	33,960
Departmental Program Activities					
<i>Chamber & Main Committee</i>	4,302	4,352	4,371	4,420	4,366
<i>Community Awareness</i>	2,017	2,040	2,049	2,072	2,047
<i>Committee Services</i>	13,194	13,345	13,405	13,555	13,390
<i>Inter-Parliamentary Relations</i>	2,218	2,245	2,256	2,282	2,253
<i>Services and advice to Members</i>	4,250	4,299	4,318	4,366	4,313
Total Program Expenses	53,970	55,677	57,244	59,060	60,329

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the budget year 2009-10. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The Department has no movements of administered funds to report.

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

Name of account (D)	Outcome	Opening balance	Receipts	Payments	Adjustments	Closing balance
		2009-10	2009-10	2009-10	2009-10	2009-10
		<i>2008-09</i>	<i>2008-09</i>	<i>2008-09</i>	<i>2008-09</i>	<i>2008-09</i>
		\$'000	\$'000	\$'000	\$'000	\$'000
Inter-Parliamentary Relations Special Account - FMA Act 1997 (D)	1	2,478	141	141	-	2,478
		2,728	141	391	-	2,478
Services for Other Government and Non-Department Bodies - FMA Act 1997 (D)	1	114	1	-	-	115
		113	1	-	-	114
Other Trust Moneys Account - House of Representatives - FMA Act 1997 (D)	1	45	7	-	-	52
		38	7	-	-	45
Total Special Accounts						
2009-10 Budget estimate		2,637	149	141	-	2,645
<i>Total Special Accounts</i>						
<i>2008-09 estimate actual</i>		2,879	149	391	-	2,637

(A) = Administered
(D) = Departmental

3.1.3 Australian Government Indigenous Expenditure

The 2009-10 Australian Government Indigenous Statement is not applicable because the Department has no indigenous specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Departmental Income Statement

Expense trends reflect the parliamentary cycle, with employees and suppliers expenses reaching a peak in 2009-10, as activity levels increase in the middle year of the 42nd Parliament. Expenses will increase across the forward estimates years as input cost factors rise and activity levels are maintained.

The combination of reduced income and pressure on expenses is expected to result in a very tight budgetary situation for the Department this financial year and onwards. While the Department will endeavour to maintain its levels of service to the Chamber, committees and Members, the budgetary pressure will mean the Department has to reassess service levels.

The Department may incur an operating loss in 2008-09 due to the impact of a decrease in government bond rates on employees benefit expenses. The required information and estimate of this operating loss has been provided to the Department of Finance and Deregulation.

Depreciation expense estimates reflect increasing investment in IT assets in accordance with the normal asset replacement cycle. However, future asset replacement decisions will be carefully managed in light of the decreased funding position.

Departmental Balance Sheet and Cash Flow Statement

The balance sheet is budgeted to remain in a healthy position across the forward estimates years. Cash reserves (budgeted as receivables from the Official Public Account) will remain at their current level only if capital acquisitions can be funded from current year appropriations.

Non-financial assets will be maintained via the normal asset replacement cycle for IT assets and the replacement of furniture items where necessary.

Liabilities consist mainly of provisions for employee entitlements. These amounts are forecast to increase in line with salary increases.

Administered Statements

Payments reflect estimates of salary and allowance entitlements for members.

3.2.2 Budgeted financial statements tables

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EXPENSES					
Employee benefits	15,626	15,405	15,916	16,235	16,559
Supplier	8,975	9,495	9,053	8,930	8,380
Depreciation and amortisation	1,250	1,250	1,300	1,400	1,300
Write-down and impairment of assets	100	100	100	100	100
Losses from asset sales	30	30	30	30	30
Total expenses	25,981	26,280	26,399	26,695	26,369
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	170	170	170	170	170
Total revenue	170	170	170	170	170
Gains					
Other gains	3,845	3,922	3,900	3,900	3,294
Total gains	3,845	3,922	3,900	3,900	3,294
Total own-source income	4,015	4,092	4,070	4,070	3,464
Net cost of (contribution by) services	21,966	22,188	22,329	22,625	22,905
Appropriation revenue	21,966	22,188	22,329	22,625	22,905
Surplus (Deficit) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
ASSETS					
Financial assets					
Cash and equivalents	479	674	675	653	631
Trade and other Receivables	13,577	13,577	13,577	13,577	13,577
Tax assets	120	120	120	120	120
Other	-	25	25	25	25
Total financial assets	14,176	14,396	14,397	14,375	14,353
Non-financial assets					
Infrastructure, plant and equipment	3,661	4,082	3,887	3,887	3,887
Intangibles	1,420	1,009	1,034	1,056	1,068
Heritage and cultural	198	198	198	198	198
Other	108	108	108	108	108
Total non-financial assets	5,387	5,397	5,227	5,249	5,261
Total assets	19,563	19,793	19,624	19,624	19,614
LIABILITIES					
Provisions					
Employees	4,178	4,827	4,627	4,599	4,637
Total provisions	4,178	4,827	4,627	4,599	4,637
Payables					
Suppliers	215	139	160	183	140
Other	813	470	480	485	480
Total payables	1,028	609	640	668	620
Total liabilities	5,206	5,436	5,267	5,267	5,257
Net assets	14,357	14,357	14,357	14,357	14,357

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EQUITY*					
Parent entity interest					
Contributed equity	-12,500	-12,500	-12,500	-12,500	-12,500
Reserves	11,646	11,646	11,646	11,646	11,646
Retained surpluses or accumulated deficits	15,211	15,211	15,211	15,211	15,211
Total parent entity interest	14,357	14,357	14,357	14,357	14,357
Total equity	14,357	14,357	14,357	14,357	14,357
Current assets	14,284	14,504	14,505	14,483	14,461
Non-current assets	5,279	5,289	5,119	5,141	5,153
Current liabilities	3,853	4,023	3,898	3,898	3,898
Non-current liabilities	1,353	1,413	1,369	1,369	1,369

* 'Equity' is the residual interest in assets after deduction of liabilities.
Prepared on Australian Accounting Standards basis.

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

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	170	170	170	170	170
Appropriations	21,966	22,188	22,239	22,625	22,905
Total cash received	22,136	22,358	22,409	22,795	23,075
Cash used					
Employees	15,313	15,096	15,597	15,910	16,227
Suppliers	5,654	5,982	5,703	5,626	5,279
Total cash used	20,967	21,078	21,300	21,536	21,506
Net cash from or (used by) operating activities	1,169	1,280	1,109	1,259	1,569
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	50	50	50	50	50
Total cash received	50	50	50	50	50
Cash used					
Purchase of property, plant and equipment	1,037	1,035	1,058	1,287	1,597
Total cash used	1,037	1,035	1,058	1,287	1,597
Net cash from or (used by) investing activities	-987	-985	-1,008	-1,237	-1,547

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 \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2009					
Balance carried forward from previous period	15,211	11,646	-	-12,500	14,357
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	15,211	11,646	-	-12,500	14,357
Income and expense					
Income and expenses recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expense	-	-	-	-	-
Surplus (deficit) for the period	-	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2010	15,211	11,646	0	-12,500	14,357

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
NEW CAPITAL APPROPRIATIONS					
Appropriation of Previous Year Accrued Revenue	-	31	-	-	-
Total capital appropriations	-	31	-	-	-
Represented by:					
Purchase of non-financial assets	-	31	-	-	-
Other	-	-	-	-	-
Total represented by	-	31	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	-	-	-	-
Funded internally from departmental resources ¹	1,250	1,416	1,300	1,400	1,300
TOTAL	1,250	1,416	1,300	1,400	1,300

¹ Includes the following sources of funding:

- annual and prior year appropriations
- donations and contributions
- gifts
- finance leases
- internally developed assets
- s31 relevant agency receipts
- proceeds from the sale of assets

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements - Departmental

	Other Infrastructure, Plant & Equipment \$'000	Heritage & Cultural Assets \$'000	Intangibles \$'000	Total \$'000
as at 1 July 2009				
Gross book value	5,919	198	3,250	9,367
Accumulated depreciation/amortisation	2,208	-	1,830	4,038
Opening net book balance	3,711	198	1,420	5,329
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
by purchase or internally developed	1,371	-	45	1,416
Sub-total	1,371	-	45	1,416
Other Movements				
Depreciation/amortisation expense	950	-	300	1,250
Disposals [#]	50	-	-	50
Other	-	-	156	156
as at 30 June 2010				
Gross book value	7,240	198	3,139	10,577
Accumulated depreciation/amortisation	3,158	-	2,130	5,288
Closing net book balance	4,082	198	1,009	5,289

Table 3.2.7: 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	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employees	27,569	28,947	30,395	31,915	33,510
Suppliers	420	450	450	450	450
Total expenses administered on behalf of Government	27,989	29,397	30,845	32,365	33,960

Prepared on Australian Accounting Standards basis.

Table 3.2.8: 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	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	-	-	-	-	-
Other financial assets	-	-	-	-	-
Total financial assets	-	-	-	-	-
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Interest bearing liabilities					
Loans	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	-	-	-	-	-
Payables					
Suppliers	-	-	-	-	-
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Employees	27,569	28,947	30,395	31,915	33,510
Suppliers	420	450	450	450	450
Total cash used	27,989	29,397	30,845	32,365	33,960
Net cash from or (used by) operating activities	-27,989	-29,397	-30,845	-32,365	-33,960
INVESTING ACTIVITIES					
Cash received					
Transfers from other entities	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Transfers to other entities	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	27,985	29,397	30,845	32,365	33,960
Other	-	-	-	-	-
Total cash received	27,985	29,397	30,845	32,365	33,960
Cash used					
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	27,985	29,397	30,845	32,365	33,960
Net increase or (decrease) in cash held					
Cash at beginning of reporting period	4	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis

3.2.3 Notes to the financial statements

BASIS OF ACCOUNTING

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 *Finance Minister's Orders (Reporting requirements)* and Accounting Standards.

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