



Budget

2017-18

Portfolio Budget Statements 2017-18
Budget Related Paper No. 1.17A

Department of the House of Representatives

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

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PARLIAMENT HOUSE
CANBERRA 2600

Honourable Members

I hereby submit Portfolio Budget Statements in support of the 2017-18 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 Parliament and, through it, the public.

Yours sincerely

A handwritten signature in purple ink, appearing to read 'Tony Smith', enclosed in a thin black rectangular border.

Hon. Tony Smith MP

Speaker

8 May 2017

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nfp	not for publication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

Should you have any enquiries regarding this publication please contact Kay Saunders, Chief Finance Officer, Department of the House of Representatives on (02) 6277 4448.

Links to 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 *2017-18 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive 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) 2017-18*. 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*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Enhanced Commonwealth Performance Framework.

The following diagram outlines the key components of the enhanced Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

Enhanced Commonwealth Performance Framework
- key components of relevant publications

Portfolio Budget Statements (May)
Portfolio based

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective performance information for proposed new budget measures that require a **new program** or **significantly change an existing program**.

Corporate Plan (August)
Entity based

Primary planning document of a Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

Explains how the entity's **performance** will be **measured** and **assessed**.



Annual Performance Statement (October following year)
Entity based

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.

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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 primarily by providing advice and services, and through engaging with the community and other parliaments.

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.

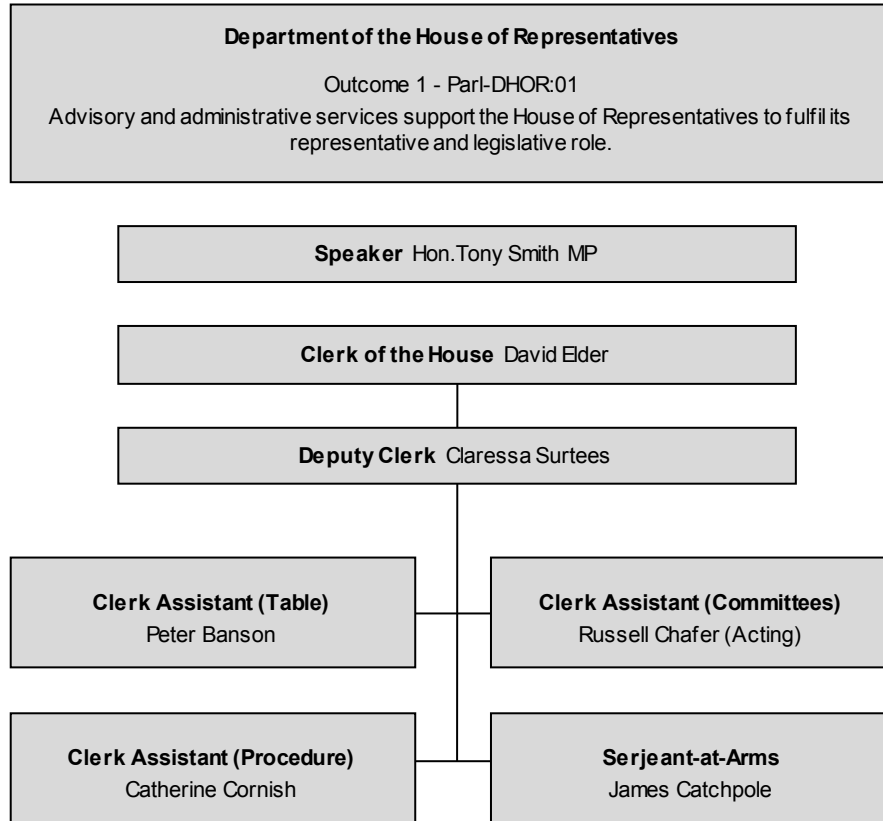
The Speaker, Hon. Tony Smith MP, has accountability obligations to the House of Representatives for the Department. The Clerk of the House of Representatives, Mr David Elder, is responsible for leading the Department.

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.

For information on resourcing across the Parliament, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

Departmental overview

Figure 1: Departmental outcome and structure



**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. The high turnover of Members, with a consequent loss of experience, and a similar loss of experienced departmental staff has challenged our capacity to continue to deliver the high standard of service expected of us. Consequently our priorities are to develop our people and to strengthen our capability. We do this within the Department by recruiting new staff and developing our people, by innovating to harness technological developments so as to sustain the quality of the services we deliver, and facilitating continuous improvement so that we can provide our services with the most effective use of resources. We also seek to work collaboratively with other parliamentary departments, and with other key people and organisations to ensure a seamless service delivery to our clients.

The Department's activity levels reflect the parliamentary cycle, with significant variations in activity over the three year life of a parliament. The financial year 2017-18 marks one of the mid years in the 45th parliamentary cycle when it might be expected that activity levels would be at their peak.

The Department has received supplementary departmental funding of \$12.4m over four years, commencing in 2017-18. The first element of the additional funding (\$5.8m over four years) will strengthen the Department's procedural capacity and provide additional support to meet the increasingly complex procedural advice and services required by Members and their staff. It will support, into the future, the new Procedure Office established recently by the Department to reinforce its procedural capacity. The second element of the additional funding (\$6.6m over four years), is to provide further support to parliamentary committees administered by the Department. The number of committees administered by the Department has increased, as has the inquiry workload of committees, and they require additional staffing and administrative support as well as access to specialised expertise in the complex and, at times, technical matters they are examining.

For a number of years in these strategic direction statements the Department has commented that it has welcomed additional funding but has warned that the forward years would be difficult for the Department. The receipt of additional funding over the full four years of the budget cycle means that the Department will have the level of base funding and the financial sustainability it needs to meet the expected levels of service delivery to parliamentarians and the community.

The Standing Committee on Appropriations and Administration has met once to date during 2016-17 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 strongly endorsed the seeking by the Department of additional funding to support resources for departmental work, which has now been provided through the current budget process.

1.2 DEPARTMENTAL RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the Department for its operations.

The table summarises how resources will be applied by outcome and by administered (on behalf of the Government) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Departmental resource statement — Budget estimates for 2017-18 as at Budget May 2017

	2016-17 <i>Estimated actual</i> \$'000	2017-18 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	11,801	14,473
Departmental appropriation (c)	24,108	24,242
s 74 retained revenue receipts (d)	529	1,140
Departmental capital budget (e)	642	640
Total departmental annual appropriations	37,080	40,495
Special accounts (f)		
Opening balance	2,577	-
Appropriation receipts (g)	51	-
Total special accounts	2,628	-
Total departmental resourcing	39,708	40,495
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	322	320
Total administered resourcing	322	320
Total resourcing for entity the Department of the House of Representatives	40,030	40,815
	2016-17	2017-18
Average staffing level (number)	160	166

Prepared on a resourcing (that is, appropriations available) basis.

Please note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- (a) Appropriation Bill (Parliamentary Departments (No. 1)) 2017-18.
- (b) Excludes \$0.080m subject to quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act),
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (Parliamentary Departments (No. 1)) 2017-18 and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Excludes '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 Monies accounts (SOETM)). For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, for example, annual appropriations, special appropriations and special accounts.
- (g) Amounts credited to the special account(s) from annual and special appropriations.

DHOR Budget Statements

Third party payments from and on behalf of other entities

	<i>2016-17 Estimated actual \$'000</i>	<i>2017-18 Estimate \$'000</i>
Payments made on behalf of the Department of Finance (as disclosed in the respective entity's resource statement)	8,027	8,042
Payments made on behalf of the Australian Public Service Commission (as disclosed in the respective entity's resource statement)	40,508	41,114

1.3 BUDGET MEASURES

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

Table 1.2: Entity 2017-18 Budget measures

Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures						
Parliamentary Departments - additional funding (a)	1					
Departmental expenses		-	3,105	3,088	3,088	3,106
Total		-	3,105	3,088	3,088	3,106

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The full measure description and package details appear in *Budget Paper No. 2* under the Parliament portfolio.

1.4 Departmental program framework

The Department has two programs. Program 1 supports five activities and Program 2, the Administered program, supports one activity.

Figure 2: Program activity table

2017-18 Budget year

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

Program 1 - Other Departmental

<p>Activity 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>Activity 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>Activity 1.2: Community 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>Activity 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>Activity 1.3: Committee Support</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>	

Program 2 - Administered

<p>Activity 2.1: Schools Hospitality</p> <p>Departmental Activities: <i>Resources supporting the provision of hospitality to school groups visiting Parliament House.</i></p>
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Section 2: Outcomes and planned performance

Parliamentary outcomes are the intended results, impacts or consequences of actions by the Parliament on the Australian community. Parliamentary departments deliver programs which are designed to achieve the intended results of their outcome statements. The department's programs contribute to its outcome over the Budget and forward years.

The department's outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports - to provide an entity's complete performance story.

The most recent corporate plan for Department of the House of Representatives can be found at: www.aph.gov.au/DHR/CorporatePlan.

The most recent annual performance statement can be found at: www.aph.gov.au/DHR/AnnualReport.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

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

DHOR Budget Statements

Table 2.1.1: Budgeted expenses for Outcome 1

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1: Other Departmental DHOR					
Departmental expenses					
Departmental appropriations	21,044	24,242	24,089	24,091	24,211
Section 74 Retained revenue receipts (a)	529	1,140	160	125	160
Special accounts					
Inter-Parliamentary Relations	2	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	2,770	2,900	2,940	3,040	2,880
Departmental total	24,345	28,282	27,189	27,256	27,251
Total expenses for program 1	24,345	28,282	27,189	27,256	27,251
Program 2: Schools Hospitality					
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill No. 1)	322	320	313	319	323
Administered total	322	320	313	319	323
Total expenses for program 2	322	320	313	319	323
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill No. 1)	322	320	313	319	323
Administered total	322	320	313	319	323
Departmental expenses					
Departmental appropriations	21,044	24,242	24,089	24,091	24,211
Section 74 Retained revenue receipts (a)	529	1,140	160	125	160
Special accounts	2	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	2,770	2,900	2,940	3,040	2,880
Departmental total	24,345	28,282	27,189	27,256	27,251
Total expenses for Outcome 1	24,667	28,602	27,502	27,575	27,574
	2016-17	2017-18			
Average staffing level (number)	160	166			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Program components of Outcome 1

Program 1: Other Departmental DHOR					
	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
1.1 - Chamber and Federation Chamber					
Annual departmental expenses:					
Departmental item appropriation	3,107	3,592	3,569	3,574	3,587
s74 Retained revenue receipts (a)	17	19	19	9	19
Total component 1.1 expenses	3,124	3,611	3,588	3,583	3,606
1.2 - Community Relations and Awareness					
Annual departmental expenses:					
Departmental item appropriation	845	983	976	1,000	987
s74 Retained revenue receipts (a)	36	35	35	10	30
Total component 1.2 expenses	881	1,018	1,011	1,010	1,017
1.3 - Committee Services					
Annual departmental expenses:					
Departmental item appropriation	7,291	9,478	9,419	9,406	9,466
s74 Retained revenue receipts (a)	-	-	-	-	-
Total component 1.3 expenses	7,291	9,478	9,419	9,406	9,466
1.4 - Inter - Parliamentary Relations and Capacity Building					
Special account expenses:					
Inter-Parliamentary Relations	2	-	-	-	-
Annual departmental expenses:					
Departmental item appropriation	808	842	836	835	841
s74 Retained revenue receipts (a)	470	1,080	100	100	100
Total component 1.4 expenses	1,280	1,922	936	935	941
1.5 - Members' and Corporate Support					
Annual departmental expenses:					
Departmental item appropriation	8,993	9,347	9,289	9,276	9,330
s74 Retained revenue receipts (a)	6	6	6	6	11
Total component 1.5 expenses	8,999	9,353	9,295	9,282	9,341
Expenses not requiring appropriation in the Budget year	2,770	2,900	2,940	3,040	2,880
Total program 1 expenses	24,345	28,282	27,189	27,256	27,251

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Program 2: Administered					
	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
2.1 - Schools Hospitality					
Annual administered expenses:					
Ordinary annual services	322	320	313	319	323
Total program 2 expenses	322	320	313	319	323

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2017-18 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Advisory and administrative services support the House of Representatives to fulfil its representative and legislative role.	
Program 1 – <i>The Department of the House of Representatives undertakes five distinct activities to achieve its outcome.</i>	
<ol style="list-style-type: none"> 1. Chamber and Federation Chamber – <i>Provide advice and services to enable the House and Federation Chamber to meet and address business as scheduled.</i> 2. Community Awareness – <i>Provide services to increase public knowledge and awareness of and intersection with, the work of the House of Representatives and the Australian Parliament through a wide range of media resources and other activities.</i> 3. Committee Support – <i>Provide procedural, research, analytical, drafting and administrative support to enable House of Representatives and certain joint committees to conduct and report on inquiries.</i> 4. Inter-parliamentary Relations and Capacity Building – <i>Provide advice and services to support the Parliament’s national, international and regional relationships. Assist and partner with developing parliaments, primarily within the Asia/Pacific region.</i> 5. Members and Corporate Support – <i>Provide high quality advice and services to Members and the Department relating to accommodation, work, health and safety, salaries and allowances. Seek to obtain the resources needed to sustain the work of the House, Committees and wider Department into the future.</i> 	
Delivery	<p><i>The Department’s approach to achieving its purpose in the long-term focuses on four key result areas.</i></p> <ol style="list-style-type: none"> i. Service delivery and governance - adopting best practice in service delivery and corporate governance to enhance business effectiveness and efficiency and exploiting emerging technology opportunities ii. Engagement and stewardship - sustaining the institution of Parliament and strengthening the Department’s relationships with members and developing a 'Whole of Parliamentary Service' perspective through practicing sound stewardship and custodianship iii. Leadership - strengthening the Department's leadership and developing the leaders of the future iv. People - embedding a culture of professionalism and enabling staff to work to their full potential

Table 2.1.3: Performance criteria for Outcome 1

2016-17 Performance information	
Performance criteria	Targets
<p>1. Chamber and Federation Chamber - proposed legislation and other business is processed within deadlines and in accordance with the Standing Orders and convention. Maintain and publish comprehensive and accurate procedural and statistical data. Effective support is provided for the opening of the 45th Parliament and orientation arrangements for Members and staff.</p>	<p>Members' survey responses to date indicate 100% satisfaction with the quality and timeliness of chamber support and advisory services, and with the quality and availability of procedural and statistical publications.</p> <p>Processing of proposed legislation and other business completed within agreed timeframes and with no inaccuracies identified.</p> <p>Informal feedback indicates a high level of client satisfaction with the opening of the 45th Parliament and the new Members' seminar.</p>
<p>2. Community Awareness - provision of high-quality, relevant and timely educational and other resources which fosters greater understanding of the work of the House of Representatives and its committees and the broader Parliament. Access to these resources is widely available to the public, in a range of formats that are accessible and relevant.</p>	<p>New measures being developed. Members not surveyed in 2016-17 but only positive feedback received. Number of digital subscribers increased over time.</p>
<p>3. Committee Support - advice and services provided to committees is thorough, accurate and timely to facilitate the work of committees and to enable the preparation of inquiry reports to a standard that meets Members' requirements. Effective support is provided to establish committees in the 45th Parliament.</p>	<p>Feedback indicates client satisfaction with the quality of advice and services and the standard of committee reports, with responses to the Members' survey indicating that the target of 90% satisfied will be met. Informal feedback indicates a high degree of client satisfaction with arrangements for the establishment of committees in the 45th Parliament.</p>
<p>4. Inter-parliamentary Relations and Capacity Building - arrangements for incoming and outgoing delegations meet the expectations of the Presiding Officers, delegates and diplomatic representatives. Parliaments within the Asia/Pacific region are provided with capacity building activities and support that meets their identified needs.</p>	<p>Members' survey responses to date indicate a high degree of satisfaction with participation in official outgoing delegations. Informal feedback also indicates a high degree of client satisfaction in respect of incoming delegations. Evaluation responses from participants indicate a high degree of satisfaction with capacity building activities.</p>
<p>5. Members and Corporate Support - provision of concierge services for Members, and corporate services for the Department, which meets the expectations of Members and their staff, and departmental staff. Manage the financial resources efficiently in a challenging and dynamic financial framework, and manage human resources within a complex operating environment with diverse stakeholders. Effective and efficient corporate support is provided to Members at the commencement of the 45th Parliament in particular.</p>	<p>Members' survey responses to date indicate targets will be met for the level of satisfaction with accommodation and office support services provided by the Department to Members. Targets for the accuracy of processing variations to salary and allowances made by the Department not fully met on two occasions. Expenditure levels managed within budget parameters.</p>

Table 2.1.3: Performance criteria for Outcome 1

2017-18 Performance information	
Performance criteria	Targets
1. Chamber and Federation Chamber - proposed legislation and other business is processed within deadlines and in accordance with the Standing Orders and House practice. Maintain and publish comprehensive and accurate procedural and statistical data and analysis.	Legislation and business: 100% completion; accurate and timely. Client satisfaction target: 90%
2. Community Awareness - published information about legislative processes meets community expectations. Clients are satisfied with seminars.	Interaction with the work of the House increasing over time. Seminar participants are 90% satisfied.
3. Committee Support - advice and services provided to committees is thorough, accurate and timely to facilitate the work of committees and to enable the preparation of inquiry reports to a standard that meets Members' requirements.	Members surveyed are satisfied with the standard of support provided, and reports. Target: 90% satisfied.
4. Inter-parliamentary Relations and Capacity Building - arrangements for incoming and outgoing delegations meet the expectations of the Presiding Officers, delegates and diplomatic representatives. Facilitated study programs meet the needs of participants. Selected parliaments within the Asia/Pacific region are provided with capacity building activities and support that meets their identified needs.	Survey of delegates participating in incoming and outgoing delegations. Target: 90% satisfied. Survey of participants in capacity building activities. Target: 90% satisfied.
5. Members and Corporate Support - level of satisfaction of the Speaker's Office with the overall quality of support services provided, including accommodation, office support, transport coordination, salary processing and other members' support services. Level of satisfaction among members with the overall quality of support services provided, including accommodation, salary processing and other members' support services. Level of satisfaction among staff with the quality of corporate advice and services provided by the Department.	Level of satisfaction of the Speaker, target: very satisfied. Members survey results, target 90% satisfied. Annual Staff survey, target 90% satisfied with corporate advice and services.

2018-19 and beyond performance information	
Performance criteria	Targets
As per 2017-18	Targets as per 2017-18

Purpose
The purpose of the Department of the House of Representatives 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, and through engaging with the community and other parliaments.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017-18 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental Comprehensive Income Statement (Net Cost of Services)

The 2016-17 financial year has seen the beginning of the 45th Parliament. The first year of each new Parliament can often see activity levels lower during the first six months. As committees become established and commence their work, activity levels increase during the second half of the year. The Department has forecast that it will finish the 2016-17 financial year with an estimated **surplus after depreciation of \$2.233m**. In addition to the lower activity levels associated with commencing a new Parliament, the other factor contributing to the higher than normal estimated surplus is the additional appropriation provided through the 2016-17 budget for 2015-16. Due to the passage of Supply Bills rather than the full year Appropriation Bills, this funding (\$1.016m) was not available to be spent in 2015-16 and as a result has been included in the *Revenue from Government* for 2016-17. Forecasts for the 2017-18 financial year indicate that the level of expenditure will be higher and trending upwards for the remainder of the year.

Departmental supplementary funding provided in the Budget (\$12.4m), commencing from 2017-18 and across the forward years has relieved the pressure on the Department's resources. This funding will ensure expenditure related to chamber and committee support, representational activities and parliamentary procedure and systems will meet the costs associated with these activities into the future.

The Department's own source income reflects funding agreements under the Pacific Partnerships Linkages Program (funding provided by the Department of Foreign Affairs). The funding for 2017-18 relates to the Pacific Women's Parliamentary Partnerships program and an extension of the programs for the Fijian and Samoan Parliaments. This funding is recorded as revenue when received to cover expenses as programs are delivered. The Department also receives modest revenue amounts from its Seminar Program and the sale of parliamentary publications.

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

¹ Refer to Table 3.5 – Departmental Capital Budget Statement

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Departmental Balance Sheet and Cash Flow Statement

The Department's balance sheet remains strong with sufficient cash reserves to cover its liabilities and contribute to asset purchase or replacement where the capital budget funding is not sufficient.

With the sunseting of the Inter-parliamentary Relations Special Account, the balance (\$2.601m) has been transferred out of the Official Public Account and is recorded in the balance sheet as *Other Investments*.

The balance sheet reflects the continued acquisition of replacement furniture and fittings for staff within members' offices. The project is funded primarily through cash reserves and capital funding. The House Standing Committee on Appropriations and Administration was briefed on this phase of the project.

Other substantive asset replacements will include an upgrade of the print room equipment scheduled to be completed in the first quarter of 2017-18.

The Department has a number of small software development projects which are to be completed during 2016-17. These projects include the introduction of electronic petitioning and minor enhancements to the Venue Management System, Shared Committee Information Database and the Table Offices Production System.

These 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.

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

Administered Schedule of Budgeted Income and Expenses

The Department will continue to provide hospitality to school groups visiting Parliament House. The expenditure in relation to this program is not subject to variation in line with the parliamentary cycle. The numbers of school groups visiting Parliament House over the Budget year and forward estimates is forecast to remain at 2016-17 levels.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	18,506	20,814	20,399	20,694	20,819
Suppliers	4,678	6,185	5,470	5,142	5,172
Depreciation and amortisation	880	1,010	1,050	1,150	990
Write-down and impairment of assets	4	-	-	-	-
Losses from asset sales	7	3	-	-	-
Other expenses	270	270	270	270	270
Total expenses	24,345	28,282	27,189	27,256	27,251
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	54	55	55	20	50
Interest	5	100	100	100	100
Royalties	5	5	5	5	10
Other	465	980	-	-	-
Total own-source revenue	529	1,140	160	125	160
Gains					
Other	1,890	1,890	1,890	1,890	1,890
Total gains	1,890	1,890	1,890	1,890	1,890
Total own-source income	2,419	3,030	2,050	2,015	2,050
Net (cost of)/contribution by services	(21,926)	(25,252)	(25,139)	(25,241)	(25,201)
Revenue from Government	24,159	24,242	24,089	24,091	24,211
Surplus/(deficit) attributable to the Australian Government	2,233	(1,010)	(1,050)	(1,150)	(990)
Total comprehensive income/(loss) attributable to the Australian Government	2,233	(1,010)	(1,050)	(1,150)	(990)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	3,113	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	880	1,010	1,050	1,150	990
Total comprehensive income/(loss) - as per the statement of comprehensive income	2,233	(1,010)	(1,050)	(1,150)	(990)

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	527	522	522	522	522
Trade and other receivables	14,572	12,437	12,552	12,656	12,656
Other investments	2,601	2,601	2,601	2,601	2,601
Total financial assets	17,700	15,560	15,675	15,779	15,779
Non-financial assets					
Property, plant and equipment	7,304	8,869	8,605	8,190	8,089
Heritage and cultural assets	436	436	486	486	486
Intangibles	1,979	1,634	1,734	1,634	1,384
Inventories	11	9	6	16	16
Other non-financial assets	80	80	80	80	80
Total non-financial assets	9,810	11,028	10,911	10,406	10,055
Total assets	27,510	26,588	26,586	26,185	25,834
LIABILITIES					
Payables					
Suppliers	336	336	336	336	336
Other payables	662	-	-	-	-
Total payables	998	336	336	336	336
Provisions					
Employee provisions	6,313	6,423	6,535	6,649	6,649
Total provisions	6,313	6,423	6,535	6,649	6,649
Total liabilities	7,311	6,759	6,871	6,985	6,985
Net assets	20,199	19,829	19,715	19,200	18,849
EQUITY*					
Parent entity interest					
Contributed equity	(10,393)	(9,753)	(9,117)	(8,482)	(7,843)
Reserves	14,209	14,209	14,509	14,509	14,509
Retained surplus (accumulated deficit)	16,383	15,373	14,323	13,173	12,183
Total parent entity interest	20,199	19,829	19,715	19,200	18,849
Total equity	20,199	19,829	19,715	19,200	18,849

*'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2017-18)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	16,383	14,209	-	(10,393)	20,199
Adjusted opening balance	16,383	14,209	-	(10,393)	20,199
Comprehensive income					
Surplus/(deficit) for the period	(1,010)	-	-	-	(1,010)
Total comprehensive income	(1,010)	-	-	-	(1,010)
of which:					
Attributable to the Australian Government	(1,010)	-	-	-	(1,010)
Transactions with owners					
Contributions by owners					
Departmental capital budget (DCB)	-	-	-	640	640
Sub-total transactions with owners	-	-	-	640	640
Estimated closing balance as at 30 June 2018	15,373	14,209	-	(9,753)	19,829
Closing balance attributable to the Australian Government	15,373	14,209	-	(9,753)	19,829

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	24,034	26,377	23,974	23,987	24,211
Sale of goods and rendering of services	339	55	55	20	50
Interest	5	100	100	100	100
Net GST received	71	17	5	5	-
Other	467	323	5	5	10
Total cash received	24,916	26,872	24,139	24,117	24,371
Cash used					
Employees	18,451	20,704	20,287	20,580	20,819
Suppliers	2,743	4,293	3,577	3,262	3,282
Net GST paid	283	219	212	208	-
Other	59	71	63	67	270
Total cash used	21,536	25,287	24,139	24,117	24,371
Net cash from/(used by) operating activities	3,380	1,585	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
Total cash received	4	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	1,468	2,230	636	635	639
Investments	2,601	-	-	-	-
Total cash used	4,069	2,230	636	635	639
Net cash from/(used by) investing activities	(4,065)	(2,230)	(636)	(635)	(639)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	642	640	636	635	639
Total cash received	642	640	636	635	639
Net cash from/(used by) financing activities	642	640	636	635	639
Net increase/(decrease) in cash held	(43)	(5)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	570	527	522	522	522
Cash and cash equivalents at the end of the reporting period	527	522	522	522	522

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	642	640	636	635	639
Total new capital appropriations	642	640	636	635	639
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	642	640	636	635	639
Total items	642	640	636	635	639
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	642	640	636	635	639
Funded internally from departmental resources (b)	826	1,590	-	-	-
TOTAL	1,468	2,230	636	635	639
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,468	2,230	636	635	639
Total cash used to acquire assets	1,468	2,230	636	635	639

(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; and
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2017-18)

	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	7,726	436	3,867	12,029
Accumulated depreciation/ amortisation and impairment	(422)	-	(1,888)	(2,310)
Opening net book balance	7,304	436	1,979	9,719
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	2,115	-	115	2,230
Total additions	2,115	-	115	2,230
Other movements				
Depreciation/amortisation expense	(550)	-	(460)	(1,010)
Disposals (b)	-	-	-	-
Total other movements	(550)	-	(460)	(1,010)
As at 30 June 2018				
Gross book value	9,841	436	3,982	14,259
Accumulated depreciation/ amortisation and impairment	(972)	-	(2,348)	(3,320)
Closing net book balance	8,869	436	1,634	10,939

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation (Parliamentary Departments) Bill (No.1) 2016-17 for depreciation/amortisation expenses, DCBs or other operational expenses. Net proceeds may be returned to the OPA.

(b) Net proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Suppliers	322	320	313	319	323
Total expenses administered on behalf of Government	322	320	313	319	323
Net (cost of)/contribution by services	(322)	(320)	(313)	(319)	(323)
Surplus/(deficit) before income tax	(322)	(320)	(313)	(319)	(323)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(322)	(320)	(313)	(319)	(323)
Total comprehensive income/(loss)	(322)	(320)	(313)	(319)	(323)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	4	4	4	4	4
Total financial assets	4	4	4	4	4
Total assets administered on behalf of Government	4	4	4	4	4
LIABILITIES					
Payables					
Other payables	4	4	4	4	4
Total payables	4	4	4	4	4
Total liabilities administered on behalf of Government	4	4	4	4	4
Net assets/(liabilities)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	322	320	313	319	323
Total cash used	322	320	313	319	323
Net cash from/(used by) operating activities	(322)	(320)	(313)	(319)	(323)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	322	320	313	319	323
<i>Total cash from Official Public Account</i>	322	320	313	319	323
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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 2016-17 as at the 2017-18 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 program. It may be a measure but will not constitute a program in its own right.
Agency Advice Unit (AAU)	Advisers within Budget Group, Department of Finance that analyse expenditure trends of entities, agree costings of New Policy Proposals, validate entities' program estimates and advise entities on financial and budget matters.
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.
Appropriations and Cash Management Module (ACM)	A module of the Central Budget Management System from which entities draw down funds from the CRF.
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.

Glossary

Budget Paper 4 (BP4)	Agency Resourcing. Contains information on resourcing for Australian Government entities (including special appropriations, special accounts and a summary of agency resourcing).
Central Budget Management System (CBMS)	CBMS is the Australian Government's central budget and financial management information system administered by the Department of Finance. It contains the Commonwealth's programme list and produces the annual Appropriation Bills
Clear Read Principle	<p>The outcomes framework provides 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 program 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 program
Entities	For the purposes of this guidance, this means Commonwealth entities and Commonwealth companies as defined under the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i> that are within the General Government Sector; the High Court of Australia; and the Future Fund Board of Guardians

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 Australian National Audit Office (ANAO) audit services – 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.
Financial Management Information System (FMIS)	A system that hold the financial information of an entity.
Forward Estimates Period	The three years following the budget year. For example, if 2017-18 is the budget year, 2018-19 is forward year 1, 2019-20 is forward year 2 and 2020-21 is forward year 3. This period does not include the current financial (2016-17) or budget year (2017-18).
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

Materiality	Reflects the importance of 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 BP 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 program (non-financial) performance in contributing to Government policy objectives.

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.
Program	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.
Program Support	The departmental running costs allocated to a program. This is funded through an entity's departmental appropriations.
Public Governance Performance and Accountability Act 2013 (PGPA Act)	<p>The <i>Public Governance, Performance and Accountability Act 2013</i> replaced the <i>Financial Management and Accountability Act 1997</i> (FMA Act) and the <i>Commonwealth Authorities and Companies Act 1997</i> (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>
Sub-function	Government Finance Statistics classification of government expenses.
System of National Accounts (SNA)	The 2008 System of National Accounts (2008 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.
Target Group	A specific group being targeted for assistance by government policy.