

Portfolio Additional Estimates Statements 2018-19

Department of Parliamentary Services

Explanations of Additional Estimates 2018-19

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ISBN 978-0-6484988-0-3

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PARLIAMENT OF AUSTRALIA
DEPARTMENT OF PARLIAMENTARY SERVICES

The Hon Tony Smith MP
Speaker of the House of Representatives
Parliament House
CANBERRA ACT 2600

Senator the Hon Scott Ryan
President of the Senate
Parliament House
CANBERRA ACT 2600

8 February 2019

Dear Mr Speaker and Mr President

I hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Department of Parliamentary Services.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Department.

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

Yours sincerely

Rob Stefanic
Secretary

ABBREVIATIONS AND CONVENTIONS

The following notations 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nfp	not for publication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

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 Mr Nicholas Creagh, Chief Finance Officer in the Department of Parliamentary Services on (02) 6277 8954.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to the Department. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in *Appropriation (Parliamentary Departments) Bill (No. 2) 2018-2019*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018-19* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the Department.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Departmental overview

Provides an overview of the Department, including a chart that outlines the outcomes for entities in the Department.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact on <i>Appropriation (Parliamentary Departments) Bill (No. 2) 2018-19</i> .
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Glossary

Explains key terms relevant to the Department.

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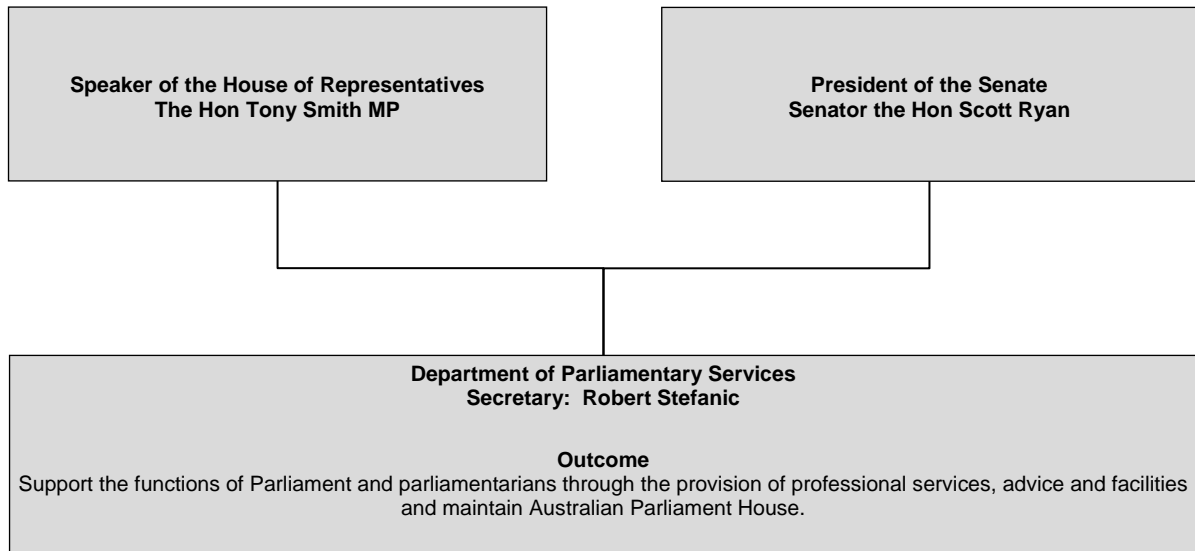
DEPARTMENTAL OVERVIEW

DEPARTMENTAL OVERVIEW

A full outline of the Department's Portfolio Overview can be found in the 2018-19 Portfolio Budget Statements.

There have been no changes to the services provided by DPS since the 2018-19 Portfolio Budget Statements.

Figure 1: Department of Parliamentary Services reporting structure and outcome



ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF PARLIAMENTARY SERVICES

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DEPARTMENT OF PARLIAMENTARY SERVICES

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

A full outline of DPS Strategic Direction can be found in the 2018-19 Portfolio Budget Statements.

Since the 2018-19 Budget there have been no significant changes within the Department or any measure packages to effect DPS' strategic direction.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for DPS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through *Appropriation (Parliamentary Departments) Bill (No. 2)*.

Table 1.1: Department of Parliamentary Services resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	18,719	18,441	-	18,441
Departmental appropriation s74	122,978	125,247	1,100	126,347
External Revenue (b)	16,870	18,014	-	18,014
Departmental capital budget (c)	17,648	17,459	2,150	19,609
<i>Total departmental annual appropriations</i>	<i>176,215</i>	<i>179,161</i>	<i>3,250</i>	<i>182,411</i>
Total departmental resourcing	176,215	179,161	3,250	182,411
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	5,346	5,188	1,061	6,249
Administered assets & liabilities	123,901	45,426	-	45,426
Total administered resourcing	129,247	50,614	1,061	51,675
Total resourcing for DPS	305,462	229,775	4,311	234,086
			Actual 2017-18	2018-19
Average staffing level (number)			897	900

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) *Appropriation (Parliamentary Departments) Bill (No. 1) 2018-2019.*

(b) Estimated external revenue receipts under section 74 of the *PGPA Act*.

(c) Departmental capital budgets are not separately identified in *Appropriation (Parliamentary Departments) Bill (No. 1)* 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'.

**Table 1.1: Department of Parliamentary Services resource statement —
Additional Estimates for 2018-19 as at Additional Estimates February 2019
(continued)**

Third party payments from and on behalf of other entities				
	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Department of Finance				
<i>Parliamentary Business Resources Act 2017</i>	17,666	20,338	-	20,338
<i>Parliamentary Entitlements Act 1990</i>	72	-	-	-
<i>Administered Annual Appropriation Act (No. 1)</i>	250	-	-	-

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
Australian Parliament House - Electronic Security Upgrade maintenance	1.1				
Administered expenses		1,061	3,323	3,329	3,329
House of Representatives - electronic division voting					
Departmental expenses		1,100	450	400	400
Total		2,161	3,773	3,729	3,729
Total expense measures					
Administered		1,061	3,323	3,329	3,329
Departmental		1,100	450	400	400
Total		2,161	3,773	3,729	3,729
Capital measures					
House of Representatives - electronic division voting	1.1				
Departmental capital		2,150	-	-	-
Total		2,150	-	-	-
Total capital measures					
Departmental		2,150	-	-	-
Total		2,150	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for DPS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation (Parliamentary Departments) Bill (No. 2)*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Administered					
Annual appropriations					
Australian Parliament House					
Electronic Security Upgrade					
Maintenance					
Other Variations					
(net increase)	1.1	1,061	3,323	3,229	3,329
Net impact on appropriations for Outcome 1 (administered)		1,061	3,323	3,229	3,329
Outcome 1					
Departmental					
Annual appropriations					
Australian Parliament House					
Electronic Security Upgrade					
Maintenance					
House of Representatives - electronic division voting					
Other Variations					
(net increase)	1.1	3,250	450	400	400
Net impact on appropriations for Outcome 1 (departmental)		3,250	450	400	400
Total net impact on appropriations for Outcome 1		4,311	3,773	3,629	3,729

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for DPS through *Appropriation (Parliamentary Departments) Bill (No. 2)*.

Table 1.4: Appropriation (Parliamentary Departments) Bill (No. 2) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Outcome 1 - Support the functions Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House					
Administered items	5,346	5,188	6,249	1,061	-
Departmental items	140,626	142,706	145,956	3,250	-
Total administered and departmental	145,972	147,894	152,205	4,311	-

2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

No changes have been made to the outcome Statement and no movement of program or sub-program has occurred.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House

Budgeted expenses for Outcome 1

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

Table 2.1 Budgeted expenses for Outcome 1

Outcome 1: Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House					
	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 1.1: Parliamentary Services					
Departmental expenses					
Departmental appropriation	122,978	126,347	125,425	126,382	127,297
s74 External Revenue (a)	14,147	14,630	15,030	15,030	15,030
Expenses not requiring appropriation in the Budget year (b)	21,938	22,898	23,124	23,853	24,326
Departmental total	159,063	163,875	163,579	165,265	166,653
Total expenses for program 1.1	159,063	163,875	163,579	165,265	166,653

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, writedowns and impairment losses and losses from sale of assets.

Table 2.1 Budgeted expenses for Outcome 1 (continued)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 1.2: Parliament House Works Program					
Administered expenses					
Ordinary annual services (<i>Appropriation (Parliamentary Departments) Bill (No. 1)</i>)	5,861	5,188	5,276	5,376	5,472
Expenses not requiring appropriation in the Budget year (b)	37,105	34,606	33,018	34,251	35,557
Administered total	42,966	39,794	38,294	39,627	41,029
Total expenses for program 1.2	42,966	39,794	38,294	39,627	41,029
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (<i>Appropriation (Parliamentary Departments) Bill (No. 1)</i>)	5,861	5,188	5,276	5,376	5,472
Expenses not requiring appropriation in the Budget year (b)	37,105	34,606	33,018	34,251	35,557
Administered total	42,966	39,794	38,294	39,627	41,029
Departmental expenses					
Departmental appropriation	122,978	126,347	125,425	126,382	127,297
s74 External Revenue (a)	14,147	14,630	15,030	15,030	15,030
Expenses not requiring appropriation in the Budget year (b)	21,938	22,898	23,124	23,853	24,326
Departmental total	159,063	163,875	163,579	165,265	166,653
Total expenses for Outcome 1	202,029	203,669	201,873	204,892	207,682
	2017-18	2018-19			
Average staffing level (number)	897	900			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, writedowns and impairment losses and losses from sale of assets.

Performance criteria for Outcome 1

There has been no change in the Performance criteria for Outcome 1 since the 2018-19 PBS.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special Accounts provide a means to set a side and record amounts used for specific purposes. DPS does not have any special Accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

DPS has been provided with additional funding at MYEFO to fund ongoing maintenance costs associated with the electronic security infrastructure and support systems and to implement electronic division voting in the House of Representatives.

Over the forward estimates a total of \$11.042m for electronic maintenance and \$2.150m for House of Representatives electronic division voting has been funded.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	86,397	86,830	87,779	88,342	89,267
Suppliers	49,808	54,147	52,676	53,070	53,060
Net loss on sale of assets	95	-	-	-	-
Write down and Impairment of assets	446	-	-	-	-
Depreciation and amortisation	22,317	22,898	23,124	23,853	24,326
Total expenses	159,063	163,875	163,579	165,265	166,653
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods & rendering of services	11,620	11,767	12,167	12,167	12,167
Rental income	2,014	2,133	2,133	2,133	2,133
Other revenue	513	590	590	590	590
Total own-source revenue	14,147	14,490	14,890	14,890	14,890
Gains					
Other gains	-	140	140	140	140
Total gains	-	140	140	140	140
Total own-source income	14,147	14,630	15,030	15,030	15,030
Net cost of services	(144,916)	(149,245)	(148,549)	(150,235)	(151,623)
Revenue from Government	122,978	126,347	125,425	126,382	127,297
Deficit attributable to the Australian Government	(21,938)	(22,898)	(23,124)	(23,853)	(24,326)
Total comprehensive loss attributable to the Australian Government	(21,938)	(22,898)	(23,124)	(23,853)	(24,326)

Prepared on Australian Accounting Standard basis.

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June Continued

Note: Impact of Net Cash Appropriation Arrangements

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Total comprehensive loss excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	21,938	22,898	23,124	23,853	24,326
Total comprehensive loss - as per the statement of comprehensive income	(21,938)	(22,898)	(23,124)	(23,853)	(24,326)

Prepared on Australian Accounting Standard basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,097	1,097	1,097	1,097	1,097
Trade and other receivables	27,763	27,763	27,763	27,763	27,763
Total financial assets	28,860	28,860	28,860	28,860	28,860
Non-financial assets					
Property, plant and equipment	58,506	51,191	41,745	32,310	22,935
Intangibles	38,005	42,031	45,510	48,433	50,959
Inventories	417	417	417	417	417
Other non-financial assets	4,811	4,811	4,811	4,811	4,811
Total non-financial assets	101,739	98,450	92,483	85,971	79,122
Total assets	130,599	127,310	121,343	114,831	107,982
LIABILITIES					
Payables					
Suppliers	4,250	4,250	4,250	4,250	4,250
Personal benefits	638	638	638	638	638
Other payables	559	559	559	559	559
Total payables	5,447	5,447	5,447	5,447	5,447
Provisions					
Employee provisions	24,004	24,004	24,004	24,004	24,004
Total provisions	24,004	24,004	24,004	24,004	24,004
Total liabilities	29,451	29,451	29,451	29,451	29,451
Net assets	101,148	97,859	91,892	85,380	78,531
EQUITY*					
Parent entity interest					
Contributed equity	264,108	283,717	300,874	318,215	335,692
Reserves	20,997	20,997	20,997	20,997	20,997
Accumulated Deficit	(183,957)	(206,855)	(229,979)	(253,832)	(278,158)
Total parent entity interest	101,148	97,859	91,892	85,380	78,531
Total Equity	101,148	97,859	91,892	85,380	78,531

Prepared on Australian Accounting Standard basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(183,957)	20,997	264,108	101,148
Adjusted opening balance	(183,957)	20,997	264,108	101,148
Comprehensive income				
Deficit for the period	(22,898)	-	-	(22,898)
Total comprehensive income	(22,898)	-	-	(22,898)
of which:				
Attributable to the Australian Government	(22,898)	-	-	(22,898)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	19,609	19,609
Sub-total transactions with owners	-	-	19,609	19,609
Estimated closing balance as at 30 June 2019	(206,855)	20,997	283,717	97,859
Closing balance attributable to the Australian Government	(206,855)	20,997	283,717	97,859

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual \$'000	Revised budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	135,250	126,347	125,425	126,382	127,297
Sale of goods & rendering of services	15,525	15,290	15,730	15,730	15,730
Net GST received	6,037	5,886	5,455	5,503	5,513
Other	506	730	730	730	730
Total cash received	157,318	148,253	147,340	148,345	149,270
Cash used					
Employees	85,942	86,830	87,779	88,342	89,267
Suppliers	53,952	61,423	59,561	60,003	60,003
Section 74 Receipts transferred to OPA	16,870	-	-	-	-
Total cash used	156,764	148,253	147,340	148,345	149,270
Net cash from operating activities	554	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from the sales of non financial assets	12	-	-	-	-
Total cash received	12	-	-	-	-
Cash used					
Purchase of property, plant & equipment & intangibles	14,150	19,609	17,157	17,341	17,477
Total cash used	14,150	19,609	17,157	17,341	17,477
Net cash used by investing activities	(14,138)	(19,609)	(17,157)	(17,341)	(17,477)
FINANCING ACTIVITIES					
Cash received					
Contributed equity - non corporates	13,700	19,609	17,157	17,341	17,477
Total cash received	13,700	19,609	17,157	17,341	17,477
Net cash from financing activities	13,700	19,609	17,157	17,341	17,477
Net increase in cash held	116	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	981	1,097	1,097	1,097	1,097
Cash and cash equivalents at the end of the reporting period	1,097	1,097	1,097	1,097	1,097

Prepared on Australian Accounting Standard basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 2 (DCB)	17,648	19,609	17,157	17,341	17,477
Total new capital appropriations	17,648	19,609	17,157	17,341	17,477
Provided for:					
Purchase of non-financial assets	17,648	19,609	17,157	17,341	17,477
Total Items	17,648	19,609	17,157	17,341	17,477
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	17,648	19,609	17,157	17,341	17,477
TOTAL AMOUNT SPENT	17,648	19,609	17,157	17,341	17,477
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,648	19,609	17,157	17,341	17,477
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	17,648	19,609	17,157	17,341	17,477

Prepared on Australian Accounting Standard basis.

(a) Includes current Bill 2 and prior year Act 1 and 2 appropriations.

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018			
Gross book value	72,879	86,764	159,643
Accumulated depreciation/amortisation and impairment	(22,125)	(41,006)	(63,131)
Opening net book balance	50,754	45,758	96,512
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity (a)	10,466	9,143	19,609
Total additions	10,466	9,143	19,609
Other movements			
Depreciation/amortisation expense	(17,781)	(5,117)	(22,898)
Total other movements	(17,781)	(5,117)	(22,898)
As at 30 June 2019			
Gross book value	83,345	95,907	179,252
Accumulated depreciation/amortisation and impairment	(39,906)	(46,123)	(86,029)
Closing net book balance	43,439	49,784	93,223

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019* and *Bill (No.2) 2018-2019*, including CDABs.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	-	850	867	884	884
Suppliers	5,861	5,399	7,732	7,821	7,917
Write down and Impairment of assets	43	-	-	-	-
Depreciation and amortisation	37,062	34,606	33,018	34,251	35,557
Total expenses administered on behalf of Government	42,966	40,855	41,617	42,956	44,358
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	1	-	-	-	-
Total non-taxation revenue	1	-	-	-	-
Total own-source revenue administered on behalf of Government	1	-	-	-	-
Gains					
Other gains	44	-	-	-	-
Total gains administered on behalf of Government	44	-	-	-	-
Total own-source income administered on behalf of Government	45	-	-	-	-
Net cost of services	42,921	40,855	41,617	42,956	44,358
OTHER COMPREHENSIVE INCOME					
Total comprehensive loss attributable to the Australian Government	42,921	40,855	41,617	42,956	44,358

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	1,494	1,494	1,494	1,494	1,494
Total financial assets	1,494	1,494	1,494	1,494	1,494
Non-financial assets					
Land and buildings	2,309,479	2,363,809	2,363,764	2,364,275	2,365,240
Property, plant and equipment	160,624	164,473	167,628	169,677	170,624
Intangibles	3,046	3,032	3,023	3,017	3,015
Total non-financial assets	2,473,149	2,531,314	2,534,415	2,536,969	2,538,879
Total assets administered on behalf of Government	2,474,643	2,532,808	2,535,909	2,538,463	2,540,373
LIABILITIES					
Payables					
Suppliers	551	551	551	551	551
Other payables	1,489	1,489	1,489	1,489	1,494
Total payables	2,040	2,040	2,040	2,040	2,045
Total liabilities administered on behalf of Government	2,040	2,040	2,040	2,040	2,045
Net assets	2,472,603	2,530,768	2,533,869	2,536,423	2,538,328

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual \$'000	Revised budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	7,335	9,711	4,053	4,130	4,206
Cash from the Official Public Account	-	15,960	12,652	12,835	13,002
Total cash received	7,335	25,671	16,705	16,965	17,208
Cash used					
Suppliers	13,330	15,105	11,780	11,956	12,112
Cash to the Official Public Account	-	9,716	4,058	4,125	4,212
Employees	-	850	867	884	884
Total cash used	13,330	25,671	16,705	16,965	17,208
Net cash used by operating activities	(5,995)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	88,848	92,771	36,119	36,805	37,467
Total cash used	88,848	92,771	36,119	36,805	37,467
Net cash used by investing activities	(88,848)	(92,771)	(36,119)	(36,805)	(37,467)
Net decrease in cash held	(94,843)	(92,771)	(36,119)	(36,805)	(37,467)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	94,843	92,771	36,119	36,805	37,467
Total cash from Official Public Account	94,843	92,771	36,119	36,805	37,467
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities	123,901	45,426	36,119	36,805	37,467
Total new capital appropriations	123,901	45,426	36,119	36,805	37,467
Provided for:					
Purchase of non-financial assets	123,901	45,426	36,119	36,805	37,467
Total Items	123,901	45,426	36,119	36,805	37,467
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	126,298	92,771	36,119	36,805	37,467
TOTAL	126,298	92,771	36,119	36,805	37,467
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	126,298	92,771	36,119	36,805	37,467
Total cash used to acquire assets	126,298	92,771	36,119	36,805	37,467

Prepared on Australian Accounting Standards basis.

Does not include annual finance lease costs. Include purchases from current and previous years' Administered Capital Budgets (ACBs).

Includes the following sources of funding:

- current Bill 2 and prior year Act 1 appropriations (including ACBs);
- donations/gifts of non-financial assets;
- internally developed assets; and
- proceeds from the sale of assets.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018						-
Gross book value	80,000	2,229,479	50,466	113,261	3,046	2,476,252
Accumulated depreciation/amortisation and impairment	-	-	(3,103)	-	-	(3,103)
Opening net book balance	80,000	2,229,479	47,363	113,261	3,046	2,473,149
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity(a)	-	87,817	4,350	604	-	92,771
Total additions	-	87,817	4,350	604	-	92,771
Other movements						
Depreciation/amortisation expense	-	(33,487)	(1,105)	-	(14)	(34,606)
Total other movements	-	(33,487)	(1,105)	-	(14)	(34,606)
As at 30 June 2019						
Gross book value	80,000	2,317,296	54,816	113,865	3,046	2,569,023
Accumulated depreciation/amortisation and impairment	-	(33,487)	(4,208)	-	(14)	(37,709)
Closing net book balance	80,000	2,283,809	50,608	113,865	3,032	2,531,314

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019* and *Bill No. 2 2018-2019*.

GLOSSARY

Term	Meaning
DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
PBS	Portfolio Budget Statement
GST	Goods and Services Tax
ICT	Information and Communications Technology
IT	Information Technology
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PGPA Act	<i>Public Governance and Accountability Act 2013</i>
MYEFO	Mid-Year Economic and Fiscal Outlook