

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2023–24

**DEPARTMENT OF PARLIAMENTARY SERVICES**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

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PARLIAMENT OF AUSTRALIA  
DEPARTMENT OF PARLIAMENTARY SERVICES

Senator the Hon. Sue Lines  
President of the Senate  
Parliament House  
CANBERRA ACT 2600

The Hon. Milton Dick MP  
Speaker of the House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President and Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2023–24 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 Portfolio.

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

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Rob Stefanic', with a long horizontal line extending from the end of the signature.

Rob Stefanic  
Secretary

23 January 2024

## **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nfp	not for publication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 Craig Dalzell, Chief Finance Officer in the Department of Parliamentary Services on (02) 6277 9750.

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](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Additional  
Estimate Statements**



## User Guide

The purpose of the 2023–24 *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 Government outcomes by entities within the portfolio. 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) 2023–2024. 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*.

## 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.

### Portfolio overview

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

### 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 of *Appropriation (Parliamentary Departments) Bill (No. 2) 2023-24*.

#### 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.

#### 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.

### Portfolio glossary

Explains key terms relevant to the Portfolio.

### Index (Optional)

Alphabetical guide to the Statements

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# Departmental Overview

The Department of Parliamentary Services (DPS) is one of four parliamentary departments supporting the Australian Parliament. DPS reports to the Presiding Officers of the Parliament (the President of the Senate and the Speaker of the House of Representatives).

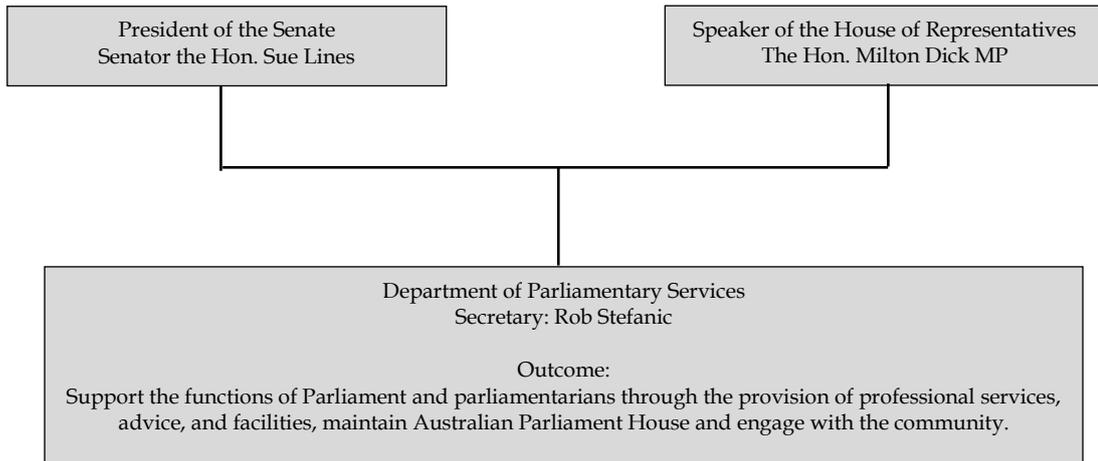
DPS supports the Australian Parliament and parliamentarians through innovative, unified and client and community focused services. We are proud to be custodians of Parliament House, the iconic symbol of Australian parliamentary democracy and a significant destination for Australian and international visitors alike.

DPS provides a broad range of services and products to support the functions of the Parliament and the work of parliamentarians. We collaborate with other parliamentary departments and provide or facilitate:

- library and research services
- information and communication technology products and services around the nation
- broadcast and Hansard services
- physical and cyber security services
- building, grounds and design integrity
- art collection and exhibition services
- furniture and asset management services
- visitor services and the Parliament Shop
- catering and event management services, and health and wellbeing services
- licensed retail, physiotherapy, banking, and childcare services, and
- corporate, administrative and strategic services for DPS.

A full outline of the Department's Portfolio Overview can be found in the 2023–24 PB Statements

**Figure 1: Department of Parliamentary Services reporting structure and outcomes**



# Department of Parliamentary Services

## Section 1: Entity overview and resources

*The PAES should be considered a supplement to the PB Statements explaining subsequent changes to Budget estimates as a result of the Additional Estimates Appropriation Bills. The PAES should not unnecessarily repeat information in the PB Statements.*

### 1.1 Strategic direction statement

The Department's purpose is to support the work of the Australian Parliament by providing effective, high quality and sustainable services to parliamentarians and building occupants. As custodians of Parliament House, we are responsible for delivering a broad range of services and experiences that enable engagement with the parliamentary process.

Three strategic priorities provide the planning and performance framework against which the Department operates. These strategic priorities are:

- respond to the changing needs of the Parliament,
- enhance the Parliament's engagement with the community, and
- effective stewardship of Parliament House.

Achieving service excellence, optimising our capability, strengthening collaborative working arrangements and actively managing risk in a shared operating environment, will continue to be essential elements of the Department's delivery strategy.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Parliamentary Services (DPS) at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through *Appropriation (Parliamentary Departments) Bill (No. 2)*.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Department of Parliamentary Services resource statement — Additional Estimates for 2023–24 as at February 2024**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	31,702	20,932	-	20,932
Departmental appropriation	156,901	167,719	-	167,719
s74 External Revenue (c)	23,497	16,875	-	16,875
Departmental capital budget (d)	18,491	21,828	10,000	31,828
<i>Total departmental annual appropriations</i>	<i>230,591</i>	<i>227,354</i>	<i>10,000</i>	<i>237,354</i>
<b>Total departmental resourcing</b>	<b>230,591</b>	<b>227,354</b>	<b>10,000</b>	<b>237,354</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)	5,633	6,040	-	6,040
Prior year appropriations available (b)	6,293	5,871	-	5,871
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (a)	24,894	5,838	-	5,838
Administered assets and liabilities	48,358	55,200	-	55,200
<i>Total administered resourcing</i>	<i>85,178</i>	<i>72,949</i>	<i>-</i>	<i>72,949</i>
<b>Total resourcing for DPS</b>	<b>315,769</b>	<b>300,303</b>	<b>10,000</b>	<b>310,303</b>
<i>Actual</i>				
<b>Average staffing level (number)</b>			968	975
<b>Third party payments from and on behalf of other entities</b>				
	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000	\$'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>	24,051	22,399	-	22,399

Prepared on a resourcing (i.e. appropriations available) basis.  
All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- a) Appropriation (Parliamentary Departments) Bill (No. 1 & 2) 2023-24.
- b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Excludes departmental capital budget (DCB)
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) 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 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### **1.3 Entity measures**

The DPS has not received any new measures since the 2023-24 budget.

#### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the DPS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in *Appropriation (Parliamentary Departments) Bill (No. 2)*.

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Other Variations</b>					
(net decrease)	1.1	-	(10,000)	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		-	<b>(10,000)</b>	-	-
<b>Departmental</b>					
<b>Other Variations</b>					
(net increase)	1.1	10,000	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>10,000</b>	-	-	-
<b>Total net impact on appropriations for Outcome 1</b>		<b>10,000</b>	<b>(10,000)</b>	-	-

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

## 1.5 Breakdown of additional estimates by appropriation bill

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

**Table 1.4: Appropriation (Parliamentary Departments) Bill (No. 2) 2023–2024**

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1 - Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities, maintain Australian Parliament House and engage with the community.	53,991	61,240	61,240	-	-
<b>Total administered</b>	<b>53,991</b>	<b>61,240</b>	<b>61,240</b>	<b>-</b>	<b>-</b>
<b>Departmental programs</b>					
Outcome 1 - Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities, maintain Australian Parliament House and engage with the community.	175,392	189,547	199,547	10,000	-
<b>Total departmental</b>	<b>175,392</b>	<b>189,547</b>	<b>199,547</b>	<b>10,000</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>229,383</b>	<b>250,787</b>	<b>260,787</b>	<b>10,000</b>	<b>-</b>

2022-23 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 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, maintain Australian Parliament House and engage with the community.**

#### *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 2.1.1 Budgeted expenses for Outcome 1**

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

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: Parliamentary Services</b>					
Administered expenses					
Ordinary annual services	10,858	6,040	6,438	6,538	6,675
Expenses not requiring appropriation in the Budget year (a)	48,435	50,328	50,328	50,328	50,328
<b>Administered total</b>	<b>59,293</b>	<b>56,368</b>	<b>56,766</b>	<b>56,866</b>	<b>57,003</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (b)	156,901	167,719	173,101	175,938	177,810
Expenses not requiring appropriation in the Budget year (a)	23,497	16,875	16,875	16,875	16,875
	19,490	27,514	28,691	28,691	28,069
<b>Departmental total</b>	<b>199,888</b>	<b>212,108</b>	<b>218,667</b>	<b>221,504</b>	<b>222,754</b>
<b>Total expenses for program 1.1</b>	<b>259,181</b>	<b>268,476</b>	<b>275,433</b>	<b>278,370</b>	<b>279,757</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services	10,858	6,040	6,438	6,538	6,675
Expenses not requiring appropriation in the Budget year (a)	48,435	50,328	50,328	50,328	50,328
<b>Administered total</b>	<b>59,293</b>	<b>56,368</b>	<b>56,766</b>	<b>56,866</b>	<b>57,003</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (b)	156,901	167,719	173,101	175,938	177,810
Expenses not requiring appropriation in the Budget year (a)	23,497	16,875	16,875	16,875	16,875
	19,490	27,514	28,691	28,691	28,069
<b>Departmental total</b>	<b>199,888</b>	<b>212,108</b>	<b>218,667</b>	<b>221,504</b>	<b>222,754</b>
<b>Total expenses for Outcome 1</b>	<b>259,181</b>	<b>268,476</b>	<b>275,433</b>	<b>278,370</b>	<b>279,757</b>
<b>Average staffing level (number)</b>					
	2022-23	2023-24			
	975	975			

a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.

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

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 as government priorities change.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023–24 Budget.

<b>Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community.</b>		
<b>Program 1.1 – Parliamentary Services</b>		
<b>Key Activities (a)</b>	Key activities reported in the current corporate plan that relate to this program.	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned Performance Results</b>
Budget Year 2023–24	<ul style="list-style-type: none"> <li>● Respond to the changing needs of Parliament</li> <li>● Enhance the Parliament’s engagement with the community</li> <li>● Effective stewardship of Parliament House</li> </ul>	Specific satisfaction targets for each of the individual performance criteria published in the DPS Corporate Plan.
Forward Estimates 2024–27	<ul style="list-style-type: none"> <li>● Respond to the changing needs of Parliament</li> <li>● Enhance the Parliament’s engagement with the community</li> <li>● Effective stewardship of Parliament House</li> </ul>	Specific satisfaction targets for each of the individual performance criteria published in the DPS Corporate Plan.
Material changes to Program 1.1 resulting from 2023–24 Budget Measures: There have been no changes to the performance measures for Program 1.1 as a result of 2023-24 budget measures, as these are an extension of existing service activities.		

## Section 3: Budgeted financial statements

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

The DPS is forecasting only minor changes to the budgeted financial statements for 2023-24. A reallocation of asset funding from Administered to Departmental, requiring a change to the Department's appropriation in the current year. All other items remain unchanged from the forecasts financial statements published in the 2023-24 Portfolio Budget Statements.

#### 3.2.2 Budgeted financial statements

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	109,219	113,771	117,231	118,885	121,003
Suppliers	66,193	67,102	68,029	69,046	68,630
Depreciation and amortisation	20,872	27,514	28,691	28,691	28,069
Finance costs	47	1,442	1,827	1,717	1,595
Write-down and impairment of assets	902	-	-	-	-
Losses from asset sales	48	-	-	-	-
<b>Total expenses</b>	<b>197,281</b>	<b>209,829</b>	<b>215,778</b>	<b>218,339</b>	<b>219,297</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	16,206	16,000	16,000	16,000	16,000
Resources received free of charge	194	-	-	-	-
Other revenue	1,206	875	875	875	875
<b>Total own-source income</b>	<b>17,606</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>
<b>Net (cost of)/contribution by services</b>	<b>(179,675)</b>	<b>(192,954)</b>	<b>(198,903)</b>	<b>(201,464)</b>	<b>(202,422)</b>
Revenue from Government	156,901	167,719	173,101	175,938	177,810
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(22,774)</b>	<b>(25,235)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	1,370	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(21,404)</b>	<b>(25,235)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>

**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**

	2022-23	2023-24	2024-25	2025-26	2026-27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(21,404)</b>	<b>(25,235)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	19,489	24,127	24,486	24,486	23,912
plus: depreciation/amortisation expenses for ROU assets (b)	1,383	3,387	4,205	4,205	4,157
less: lease principal repayments (b)	1,361	2,279	2,889	3,165	3,457
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(1,893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- 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 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,293	1,293	1,293	1,293	1,293
Trade and other receivables	21,526	16,131	16,131	16,131	16,131
<b>Total financial assets</b>	<b>22,819</b>	<b>17,424</b>	<b>17,424</b>	<b>17,424</b>	<b>17,424</b>
<b>Non-financial assets</b>					
Land and buildings	4,573	47,969	45,221	42,510	39,856
Property, plant and equipment	51,669	74,861	72,527	70,312	68,780
Intangibles	42,799	41,446	38,046	34,741	31,518
Inventories	736	736	736	736	736
Prepayments	7,461	7,461	7,461	7,461	7,461
<b>Total non-financial assets</b>	<b>107,238</b>	<b>172,473</b>	<b>163,991</b>	<b>155,760</b>	<b>148,351</b>
Assets held for sale					
<b>Total assets</b>	<b>130,057</b>	<b>189,897</b>	<b>181,415</b>	<b>173,184</b>	<b>165,775</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	7,294	7,294	7,294	7,294	7,294
Other payables	3,940	3,940	3,940	3,940	3,940
<b>Total payables</b>	<b>11,234</b>	<b>11,234</b>	<b>11,234</b>	<b>11,234</b>	<b>11,234</b>
<b>Interest bearing liabilities</b>					
Leases	4,467	57,699	56,728	55,481	53,942
<b>Total interest bearing liabilities</b>	<b>4,467</b>	<b>57,699</b>	<b>56,728</b>	<b>55,481</b>	<b>53,942</b>
<b>Provisions</b>					
Employee provisions	28,680	28,680	28,680	28,680	28,680
<b>Total provisions</b>	<b>28,680</b>	<b>28,680</b>	<b>28,680</b>	<b>28,680</b>	<b>28,680</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>44,381</b>	<b>97,613</b>	<b>96,642</b>	<b>95,395</b>	<b>93,856</b>
<b>Net assets</b>	<b>85,676</b>	<b>92,284</b>	<b>84,773</b>	<b>77,789</b>	<b>71,919</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	366,174	398,002	416,293	434,835	453,577
Reserves	20,878	20,878	20,878	20,878	20,878
Retained surplus / (accumulated deficit)	(301,376)	(326,596)	(352,398)	(377,924)	(402,536)
<b>Total parent entity interest</b>	<b>85,676</b>	<b>92,284</b>	<b>84,773</b>	<b>77,789</b>	<b>71,919</b>
<b>Total Equity</b>	<b>85,676</b>	<b>92,284</b>	<b>84,773</b>	<b>77,789</b>	<b>71,919</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>					
Balance carried forward from previous period	(301,376)	20,878	-	366,174	85,676
<b>Adjusted opening balance</b>	<b>(301,376)</b>	<b>20,878</b>	<b>-</b>	<b>366,174</b>	<b>85,676</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(25,235)	-	-	-	(25,235)
<b>Total comprehensive income</b>	<b>(25,235)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,235)</b>
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)	-	-	-	31,828	31,828
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,828</b>	<b>31,828</b>
Transfers between equity components					-
<b>Estimated closing balance as at 30 June 2024</b>	<b>(326,611)</b>	<b>20,878</b>	<b>-</b>	<b>398,002</b>	<b>92,269</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(326,611)</b>	<b>20,878</b>	<b>-</b>	<b>398,002</b>	<b>92,269</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	185,900	188,421	189,976	192,813	194,685
Sale of goods and rendering of services	18,557	16,000	16,000	16,000	16,000
Net GST received	7,311	7,825	7,919	7,982	7,976
Other	1,194	875	875	875	875
<b>Total cash received</b>	<b>212,962</b>	<b>213,121</b>	<b>214,770</b>	<b>217,670</b>	<b>219,536</b>
<b>Cash used</b>					
Employees	108,809	113,771	117,231	118,885	121,003
Suppliers	78,726	74,927	75,948	77,028	76,606
Interest payments on lease liability	47	1,442	1,827	1,717	1,595
s74 External Revenue transferred to the OPA	23,497	16,875	16,875	16,875	16,875
<b>Total cash used</b>	<b>211,079</b>	<b>207,015</b>	<b>211,881</b>	<b>214,505</b>	<b>216,079</b>
<b>Net cash from / (used by) operating activities</b>	<b>1,883</b>	<b>6,106</b>	<b>2,889</b>	<b>3,165</b>	<b>3,457</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	17	-	-	-	-
<b>Total cash received</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	25,869	37,238	18,291	18,542	18,742
<b>Total cash used</b>	<b>25,869</b>	<b>37,238</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>
<b>Net cash from / (used by) investing activities</b>	<b>(25,852)</b>	<b>(37,238)</b>	<b>(18,291)</b>	<b>(18,542)</b>	<b>(18,742)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed Equity	25,529	33,411	18,291	18,542	18,742
<b>Total cash received</b>	<b>25,529</b>	<b>33,411</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>
<b>Cash used</b>					
Principal payments on lease liability	1,361	2,279	2,889	3,165	3,457
<b>Total cash used</b>	<b>1,361</b>	<b>2,279</b>	<b>2,889</b>	<b>3,165</b>	<b>3,457</b>
<b>Net cash from/(used by) financing activities</b>	<b>24,168</b>	<b>31,132</b>	<b>15,402</b>	<b>15,377</b>	<b>15,285</b>
<b>Net increase/(decrease) in cash held</b>	<b>199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,094	1,293	1,293	1,293	1,293
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	18,491	31,828	18,291	18,542	18,742
<b>Total new capital appropriations</b>	<b>18,491</b>	<b>31,828</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	18,491	31,828	18,291	18,542	18,742
<b>Total Items</b>	<b>18,491</b>	<b>31,828</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	25,689	37,238	18,291	18,542	18,742
<b>TOTAL</b>	<b>25,689</b>	<b>37,238</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	25,689	92,749	20,209	20,460	20,660
less: ROU Additions	-	(41,164)	(1,918)	(1,918)	(1,918)
less: gifted assets	-	(14,347)	-	-	-
<b>Total cash used to acquire assets</b>	<b>25,689</b>	<b>37,238</b>	<b>18,291</b>	<b>18,542</b>	<b>18,742</b>

Prepared on Australian Accounting Standards basis.

a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	-	54,465	117,308	171,773
Gross book value - ROU assets	6,471	124	-	6,595
Accumulated depreciation/ amortisation and impairment	-	(2,822)	(74,509)	(77,331)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,899)	(97)	-	(1,996)
<b>Opening net book balance</b>	<b>4,572</b>	<b>51,670</b>	<b>42,799</b>	<b>99,041</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	124	26,584	10,530	37,238
By purchase - appropriation equity - ROU assets	41,094	70	-	41,164
Assets received as gifts/donations	5,941	8,406	-	14,347
<b>Total additions</b>	<b>47,159</b>	<b>35,060</b>	<b>10,530</b>	<b>92,749</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(446)	(11,798)	(11,883)	(24,127)
Depreciation/amortisation on ROU assets	(3,316)	(71)	-	(3,387)
<b>Total other movements</b>	<b>(3,762)</b>	<b>(11,869)</b>	<b>(11,883)</b>	<b>(27,514)</b>
<b>As at 30 June 2024</b>				
Gross book value	6,065	89,455	127,838	223,358
Gross book value - ROU assets	47,565	194	-	47,759
Accumulated depreciation/ amortisation and impairment	(446)	(14,620)	(86,392)	(101,458)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,215)	(168)	-	(5,383)
<b>Closing net book balance</b>	<b>47,969</b>	<b>74,861</b>	<b>41,446</b>	<b>164,276</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 2) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	10,858	6,040	6,438	6,538	6,675
Depreciation and amortisation (a)	48,435	50,328	50,328	50,328	50,328
Write-down and impairment of assets	10	-			
<b>Total expenses administered on behalf of Government</b>	<b>59,303</b>	<b>56,368</b>	<b>56,766</b>	<b>56,866</b>	<b>57,003</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Other revenue	3,599	-	-	-	-
<b>Total non-taxation revenue</b>	<b>3,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>3,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of/(contribution by) services</b>	<b>55,704</b>	<b>56,368</b>	<b>56,766</b>	<b>56,866</b>	<b>57,003</b>
<b>Surplus/(deficit) before income tax</b>	<b>(55,704)</b>	<b>(56,368)</b>	<b>(56,766)</b>	<b>(56,866)</b>	<b>(57,003)</b>
Income tax expense					
<b>Surplus/(deficit) after income tax</b>	<b>(55,704)</b>	<b>(56,368)</b>	<b>(56,766)</b>	<b>(56,866)</b>	<b>(57,003)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	130,147	-	-	-	-
<b>Total other comprehensive income</b>	<b>130,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>74,443</b>	<b>(56,368)</b>	<b>(56,766)</b>	<b>(56,866)</b>	<b>(57,003)</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No. 1) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	3,689	3,689	3,689	3,689	3,689
GST receivable	1,474	1,474	1,474	1,474	1,474
<b>Total financial assets</b>	<b>5,163</b>	<b>5,163</b>	<b>5,163</b>	<b>5,163</b>	<b>5,163</b>
<b>Non-financial assets</b>					
Land and buildings	2,873,502	2,859,691	2,846,617	2,834,189	2,822,462
Plant and equipment	52,060	92,988	86,736	87,962	89,228
Heritage and cultural	126,429	127,150	127,874	128,603	129,339
Intangibles	7,220	9,376	11,560	13,937	16,452
Prepayments	195	195	195	195	195
<b>Total non-financial assets</b>	<b>3,059,406</b>	<b>3,089,400</b>	<b>3,072,982</b>	<b>3,064,886</b>	<b>3,057,676</b>
Assets held for sale					
<b>Total assets administered on behalf of Government</b>	<b>3,064,569</b>	<b>3,094,563</b>	<b>3,078,145</b>	<b>3,070,049</b>	<b>3,062,839</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,268	3,268	3,268	3,268	3,268
GST funding	1,271	1,271	1,271	1,271	1,271
Other payables	5,748	5,748	5,748	5,748	5,748
<b>Total payables</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>
<b>Total liabilities administered on behalf of Government</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>	<b>10,287</b>
<b>Net assets/(liabilities)</b>	<b>3,054,282</b>	<b>3,084,276</b>	<b>3,067,858</b>	<b>3,059,762</b>	<b>3,052,552</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	4,294	6,102	4,551	4,382	4,466
<b>Total cash received</b>	<b>4,294</b>	<b>6,102</b>	<b>4,551</b>	<b>4,382</b>	<b>4,466</b>
<b>Cash used</b>					
Suppliers	9,389	12,142	10,989	10,920	11,141
<b>Total cash used</b>	<b>9,389</b>	<b>12,142</b>	<b>10,989</b>	<b>10,920</b>	<b>11,141</b>
<b>Net cash from / (used by) operating activities</b>	<b>(5,095)</b>	<b>(6,040)</b>	<b>(6,438)</b>	<b>(6,538)</b>	<b>(6,675)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	48,308	80,322	33,910	42,232	43,118
<b>Total cash used</b>	<b>48,308</b>	<b>80,322</b>	<b>33,910</b>	<b>42,232</b>	<b>43,118</b>
<b>Net cash from / (used by) investing activities</b>	<b>(48,308)</b>	<b>(80,322)</b>	<b>(33,910)</b>	<b>(42,232)</b>	<b>(43,118)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(53,403)</b>	<b>(86,362)</b>	<b>(40,348)</b>	<b>(48,770)</b>	<b>(49,793)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	52,874	80,322	33,910	42,232	43,118
- Net GST funding	529	-	-	-	-
<b>Total cash from Official Public Account</b>	<b>53,403</b>	<b>80,322</b>	<b>33,910</b>	<b>42,232</b>	<b>43,118</b>
Cash to Official Public Account for:					
- Appropriations	-	-	-	-	-
<b>Total cash to Official Public Account</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>(6,040)</b>	<b>(6,438)</b>	<b>(6,538)</b>	<b>(6,675)</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 1	48,358	55,200	33,911	42,232	43,118
<b>Total new capital appropriations</b>	<b>48,358</b>	<b>55,200</b>	<b>33,911</b>	<b>42,232</b>	<b>43,118</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	48,358	55,200	33,911	42,232	43,118
<b>Total Items</b>	<b>48,358</b>	<b>55,200</b>	<b>33,911</b>	<b>42,232</b>	<b>43,118</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	50,750	80,322	33,911	42,232	43,118
<b>TOTAL</b>	<b>50,750</b>	<b>80,322</b>	<b>33,911</b>	<b>42,232</b>	<b>43,118</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	50,750	80,322	33,911	42,232	43,118
<b>Total cash used to acquire assets</b>	<b>50,750</b>	<b>80,322</b>	<b>33,911</b>	<b>42,232</b>	<b>43,118</b>

Prepared on Australian Accounting Standards basis.

a) Includes both current and prior Administered Assets and Liabilities appropriation.

**Table 3.12: Statement of administered asset movements (2023–24 Budget year)**

	Asset category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>						
Gross book value	145,560	2,728,026	52,413	126,429	10,409	3,062,837
Accumulated depreciation/amortisation and impairment	-	(84)	(353)	-	(3,189)	(3,626)
<b>Opening net book balance</b>	<b>145,560</b>	<b>2,727,942</b>	<b>52,060</b>	<b>126,429</b>	<b>7,220</b>	<b>3,059,211</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	34,964	41,649	721	2,988	80,322
<b>Total additions</b>	<b>-</b>	<b>34,964</b>	<b>41,649</b>	<b>721</b>	<b>2,988</b>	<b>80,322</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(48,775)	(721)	-	(832)	(50,328)
<b>Total other movements</b>	<b>-</b>	<b>(48,775)</b>	<b>(721)</b>	<b>-</b>	<b>(832)</b>	<b>(50,328)</b>
<b>As at 30 June 2024</b>						
Gross book value	145,560	2,762,990	94,062	127,150	13,397	3,143,159
Accumulated depreciation/amortisation and impairment	-	(48,859)	(1,074)	-	(4,021)	(53,954)
<b>Closing net book balance</b>	<b>145,560</b>	<b>2,714,131</b>	<b>92,988</b>	<b>127,150</b>	<b>9,376</b>	<b>3,089,205</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24.

## Portfolio glossary

<b>Term</b>	<b>Meaning</b>
ACB	Administered Capital Budget
DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
GST	Goods and Services Tax
MYEFO	Mid-Year Economic Fiscal Outlook
OPA	Official Public Account
PBS	Portfolio Budget Statements
PGPA Act	Public Governance, Performance and Accountability Act 2013