

PORTFOLIO BUDGET STATEMENTS 2024–25  
BUDGET RELATED PAPER NO. 1.16C

**DEPARTMENT OF PARLIAMENTARY  
SERVICES**

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

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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 the Portfolio Budget Statements in support of the 2024–25 Budget for the *Department of Parliamentary Services*.

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

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

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Jaala Hinchcliffe', with a long horizontal stroke extending to the right.

Jaala Hinchcliffe  
A/g Secretary

3 May 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nfp	not for publication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
\$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 Mr Craig Dalzell, Chief Finance Officer, Department of Parliamentary Services on (02) 6277 9750.

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

## User guide

The purpose of the *2024–25 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.

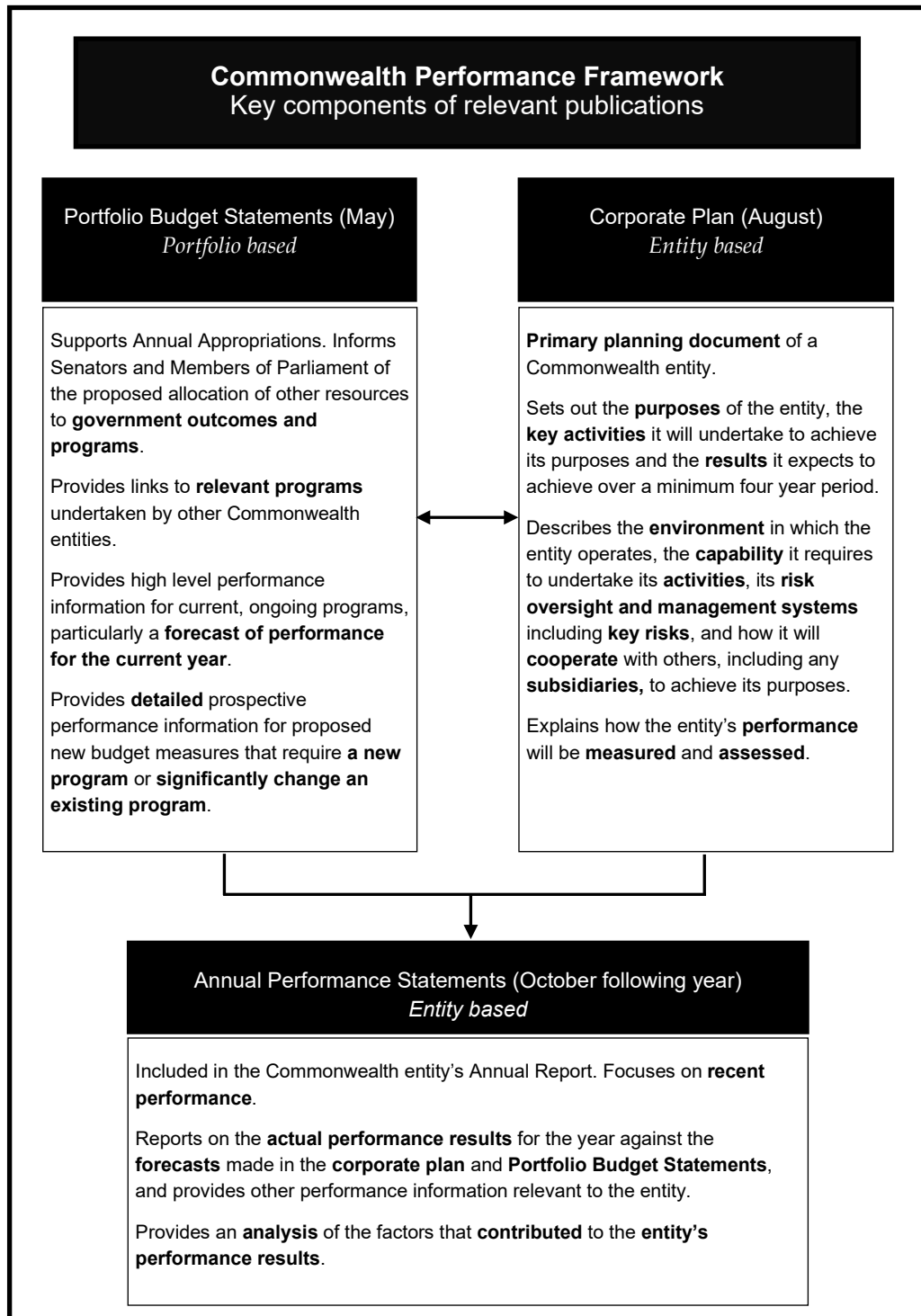
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget 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 Commonwealth Performance Framework

The following diagram outlines the key components of the 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.



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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, as the preeminent symbol of Australian parliamentary democracy and as a significant visitor destination.

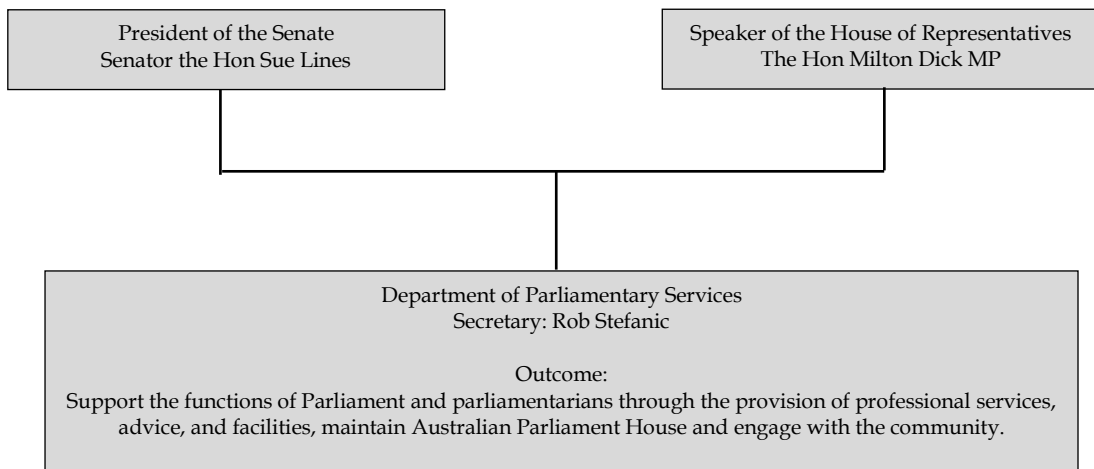
DPS provides a broad range of services and products to support the functions of the Parliament and the work of parliamentarians. We collaborate with other parliamentary departments to provide or facilitate:

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

A full outline of the Department's Overview can be found in the 2023-24 Corporate Plan.

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

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



# Department of Parliamentary Services

## Section 1: Entity overview and resources

### 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

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

For more detailed information on special accounts and special appropriations, please refer to the *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: DPS resource statement – Budget estimates for 2024–25 as at Budget May 2024**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	31,702	13,414
Departmental appropriation (c)	167,719	178,006
s74 External Revenue (d)	21,368	16,875
Departmental capital budget (e)	31,828	32,163
<b>Total departmental resourcing</b>	<b>252,617</b>	<b>240,458</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)	6,040	6,432
Prior year appropriations available (b)	7,360	813
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	24,944	50,696
Administered assets and liabilities	54,130	41,132
<b>Total administered resourcing</b>	<b>92,474</b>	<b>99,073</b>
<b>Total resourcing for DPS</b>	<b>345,091</b>	<b>339,531</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	1,006	1,010
<b>Third party payments from and on behalf of other entities</b>		
	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'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>	26,346	23,851

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) 2024-25.

(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).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) 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 on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Appropriation (Parliamentary Departments) Bill (No. 1) 2024-25. Please refer to Table 3.10 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

### 1.3 Budget measures

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

**Table 1.2: DPS 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
Parliamentary Departments - additional resourcing	1.1					
Administered payment		-	7,255	9,130	-	-
Departmental payment		-	18,962	22,712	6,039	2,910
<b>Total</b>		-	<b>26,217</b>	<b>31,842</b>	<b>6,039</b>	<b>2,910</b>
<b>Total payment measures</b>						
Administered		-	7,255	9,130	-	-
Departmental		-	18,962	22,712	6,039	2,910
<b>Total</b>		-	<b>26,217</b>	<b>31,842</b>	<b>6,039</b>	<b>2,910</b>

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

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each 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 Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure 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 a complete picture of an entity's planned and actual performance.

The most recent corporate plan for DPS can be found at:

[https://www.aph.gov.au/About\\_Parliament/Parliamentary\\_Departments/Department\\_of\\_Parliamentary\\_Services/Publications](https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Department_of_Parliamentary_Services/Publications).

The most recent annual performance statement can be found at:

<https://www.transparency.gov.au/annual-reports/department-parliamentary-services/reporting-year/2022-23>.

## 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Parliamentary Services</b>					
Administered expenses					
Ordinary annual services (Appropriation - Parliamentary Departments Bill No. 1)	6,040	6,432	6,512	6,663	6,809
Expenses not requiring appropriation in the Budget year (a)	50,328	50,328	50,328	50,328	50,328
<b>Administered total</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
Departmental expenses					
Departmental appropriation	167,719	178,006	182,901	180,441	183,893
s74 External Revenue (b)	21,368	16,875	16,875	16,875	16,875
Expenses not requiring appropriation in the Budget year (a)	(27,939)	(25,802)	(25,526)	(24,612)	(24,287)
<b>Departmental total</b>	<b>161,148</b>	<b>169,079</b>	<b>174,250</b>	<b>172,704</b>	<b>176,481</b>
<b>Total expenses for program 1.1</b>	<b>217,516</b>	<b>225,839</b>	<b>231,090</b>	<b>229,695</b>	<b>233,618</b>

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

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

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

**Table 2.1.1: Budgeted expenses for Outcome 1 (Continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation - Parliamentary Departments Bill No. 1)	6,040	6,432	6,512	6,663	6,809
Expenses not requiring appropriation in the Budget year (a)	50,328	50,328	50,328	50,328	50,328
<b>Administered total</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
Departmental expenses					
Departmental appropriation	167,719	178,006	182,901	180,441	183,893
s74 External Revenue (b)	21,368	16,875	16,875	16,875	16,875
Expenses not requiring appropriation in the Budget year (a)	(27,939)	(25,802)	(25,526)	(24,612)	(24,287)
<b>Departmental total</b>	<b>161,148</b>	<b>169,079</b>	<b>174,250</b>	<b>172,704</b>	<b>176,481</b>
<b>Total expenses for Outcome 1</b>	<b>217,516</b>	<b>225,839</b>	<b>231,090</b>	<b>229,695</b>	<b>233,618</b>
<b>Movement of administered funds between years (c)</b>					
Outcome 1:					
Program 1	(16,192)	16,192	-	-	-
<b>Total movement of administered funds</b>	<b>(16,192)</b>	<b>16,192</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Average staffing level (number)</b>					
	2023-24 1,006	2024-25 1,010			

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

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

(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 measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs, are provided.

<b>Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain the Australian Parliament House and engage with the community.</b>	
<b>Program 1.1 – Parliamentary Services</b>	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>● Respond to the changing needs of the Parliament                             <ul style="list-style-type: none"> <li>○ Ensure technology and infrastructure planning reflects the current and future needs of the Parliament, including secure access to digital information.</li> <li>○ Continual review of physical security and cybersecurity systems and processes.</li> <li>○ Maintain and enhance the flexible and accessible delivery of advice, information, research, and services to reflect the current and evolving needs of our clients.</li> <li>○ Ensure the work of the Parliament is recorded, reported and accessible.</li> <li>○ Support the implementation of DPS-specific recommendations from the <i>Review of the Parliamentary Workplace: Responding to Serious Incidents</i> and the <i>Set the Standard: Report on the Independent Review into Commonwealth Parliamentary Workplaces</i>.</li> </ul> </li> <li>● Enhance the Parliament’s engagement with the community, and                             <ul style="list-style-type: none"> <li>○ Enhance the digital engagement with parliamentary content.</li> <li>○ Continue to develop the visitor experience at Parliament House.</li> <li>○ Ensure our retail and event services to clients enables Parliament.</li> <li>○ Support the Parliament’s engagement with the community and initiatives foster understanding of parliamentary democracy through the use of media, social media and collaborative relationships.</li> </ul> </li> <li>● Effective stewardship of Parliament House                             <ul style="list-style-type: none"> <li>○ Develop and implement asset maintenance programs to effectively maintain the Parliamentary precincts.</li> <li>○ Embed the Management of Design Integrity Framework to ensure changes maintain or enhance the building and its landscape.</li> <li>○ Develop and implement appropriate strategic and timely proposals for any adaption of building uses while respecting the design intent for Parliament House.</li> <li>○ Provide a safe and accessible environment for building occupants and visitors.</li> </ul> </li> </ul>

<b>Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain the Australian Parliament House and engage with the community.</b>		
<b>Program 1.1 – Parliamentary Services</b>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current 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>	DPS met the majority of 2023-24 targets measured using the specific Performance Measures published in the DPS Corporate Plan.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<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 2025-26 and beyond	As per 2024-25.	As per 2024-25
<p>Material changes to Program 1.1 resulting from 2024-25 Budget Measures:</p> <p>There have been no changes to Program 1.1 resulting from 2024-25 Budget Measures as these measures are an extension of existing service activities.</p>		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The Resource Statement (Table 1.1) provides a consolidated view of resources available to DPS in 2024–25, appropriated in both the budget year and prior years, where they remain unspent and available. This table is prepared on a cash basis; however, this contrasts to the budgeted financial statements (which are presented in the tables that follow), which are prepared in accordance with Australian Accounting Standards.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Comprehensive Income Statement**

DPS has received capital funding to modernise its information technology assets, accounting for a movement in its departmental assets and some change in operating costs due to the increased use of cloud-based assets.

##### **Balance Sheet**

The departmental and administered net asset positions are largely consistent in 2024–25, and across the forward estimates with minor movements in line with fluctuations in capital appropriations and with changing values in assets in line with market movements.

3.2. Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	120,310	119,269	120,651	120,784	123,635
Suppliers	69,091	70,896	74,243	71,480	71,756
Depreciation and amortisation (a)	27,514	28,691	28,691	28,069	28,069
Finance costs	13	1,827	1,717	1,595	1,595
Write-down and impairment of assets	10	-	-	-	-
Losses from asset sales	88	-	-	-	-
<b>Total expenses</b>	<b>217,026</b>	<b>220,683</b>	<b>225,302</b>	<b>221,928</b>	<b>225,055</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	20,493	16,000	16,000	16,000	16,000
Other revenue	875	875	875	875	875
<b>Total own-source revenue</b>	<b>21,368</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>
<b>Total own-source income</b>	<b>21,368</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>(195,658)</b>	<b>(203,808)</b>	<b>(208,427)</b>	<b>(205,053)</b>	<b>(208,180)</b>
Revenue from Government	167,719	178,006	182,901	180,441	183,893
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(27,939)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>	<b>(24,287)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>(27,939)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>	<b>(24,287)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(27,939)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>	<b>(24,287)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

**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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(27,939)</b>	<b>(25,802)</b>	<b>(25,526)</b>	<b>(24,612)</b>	<b>(24,287)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	24,127	24,486	24,486	23,912	23,979
plus: depreciation/amortisation expenses for ROU assets (b)	3,387	4,205	4,205	4,157	4,090
less: lease principal repayments (b)	2,279	2,889	3,165	3,457	3,782
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(2,704)</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 that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	893	893	893	893	893
Trade and other receivables	13,912	13,912	13,912	13,912	13,912
<b>Total financial assets</b>	<b>14,805</b>	<b>14,805</b>	<b>14,805</b>	<b>14,805</b>	<b>14,805</b>
<b>Non-financial assets</b>					
Land and buildings	47,969	43,368	38,789	34,277	35,627
Property, plant and equipment	74,776	78,155	82,519	81,929	78,739
Intangibles	41,446	46,140	51,200	50,003	42,894
Inventories	736	736	736	736	736
Prepayments	7,461	7,461	7,461	7,461	7,461
<b>Total non-financial assets</b>	<b>172,388</b>	<b>175,860</b>	<b>180,705</b>	<b>174,406</b>	<b>165,457</b>
<b>Total assets</b>	<b>187,193</b>	<b>190,665</b>	<b>195,510</b>	<b>189,211</b>	<b>180,262</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	57,699	54,810	51,645	48,188	44,406
<b>Total interest bearing liabilities</b>	<b>57,699</b>	<b>54,810</b>	<b>51,645</b>	<b>48,188</b>	<b>44,406</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>
<b>Total liabilities</b>	<b>97,613</b>	<b>94,724</b>	<b>91,559</b>	<b>88,102</b>	<b>84,320</b>
<b>Net assets</b>	<b>89,580</b>	<b>95,941</b>	<b>103,951</b>	<b>101,109</b>	<b>95,942</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	398,002	430,165	463,701	485,471	504,590
Reserves	20,878	20,878	20,878	20,878	20,878
Retained surplus (accumulated deficit)	(329,300)	(355,102)	(380,628)	(405,240)	(429,526)
<b>Total parent entity interest</b>	<b>89,580</b>	<b>95,941</b>	<b>103,951</b>	<b>101,109</b>	<b>95,942</b>
<b>Total equity</b>	<b>89,580</b>	<b>95,941</b>	<b>103,951</b>	<b>101,109</b>	<b>95,942</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>					
Balance carried forward from previous period	(329,300)	20,878		398,002	89,580
<b>Adjusted opening balance</b>	<b>(329,300)</b>	<b>20,878</b>	<b>-</b>	<b>398,002</b>	<b>89,580</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	-	-	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)	-	-	-	32,163	32,163
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,163</b>	<b>32,163</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(329,300)</b>	<b>20,878</b>	<b>-</b>	<b>430,165</b>	<b>121,743</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(329,300)</b>	<b>20,878</b>	<b>-</b>	<b>430,165</b>	<b>121,743</b>

Prepared on Australian Accounting Standards basis

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	190,640	194,881	199,776	197,316	200,769
Sale of goods and rendering of services	21,902	17,409	17,409	17,409	17,409
Net GST received	6,416	6,510	6,573	6,567	6,567
Other	875	875	875	875	875
<b>Total cash received</b>	<b>219,833</b>	<b>219,675</b>	<b>224,633</b>	<b>222,167</b>	<b>225,620</b>
<b>Cash used</b>					
Employees	120,310	119,269	120,651	120,784	123,635
Suppliers	70,513	72,305	75,652	72,889	73,165
Net GST Paid	6,416	6,510	6,573	6,567	6,567
Interest payments on lease liability	13	1,827	1,717	1,595	1,595
s74 External Revenue transferred to the OPA	16,875	16,875	16,875	16,875	16,875
<b>Total cash used</b>	<b>214,127</b>	<b>216,786</b>	<b>221,468</b>	<b>218,710</b>	<b>221,837</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,706</b>	<b>2,889</b>	<b>3,165</b>	<b>3,457</b>	<b>3,783</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	37,238	32,163	33,536	21,770	19,120
<b>Total cash used</b>	<b>37,238</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,120</b>
<b>Net cash from/(used by) investing activities</b>	<b>(37,238)</b>	<b>(32,163)</b>	<b>(33,536)</b>	<b>(21,770)</b>	<b>(19,120)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	33,411	32,163	33,536	21,770	19,119
<b>Total cash received</b>	<b>33,411</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,119</b>
<b>Cash used</b>					
Principal payments on lease liability	2,279	2,889	3,165	3,457	3,782
<b>Total cash used</b>	<b>2,279</b>	<b>2,889</b>	<b>3,165</b>	<b>3,457</b>	<b>3,782</b>
<b>Net cash from/(used by) financing activities</b>	<b>31,132</b>	<b>29,274</b>	<b>30,371</b>	<b>18,313</b>	<b>15,337</b>
<b>Net increase/(decrease) in cash held</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,293	893	893	893	893
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>893</b>	<b>893</b>	<b>893</b>	<b>893</b>	<b>893</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	31,828	32,163	33,536	21,770	19,119
<b>Total new capital appropriations</b>	<b>31,828</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,119</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	31,828	32,163	33,536	21,770	19,120
<b>Total items</b>	<b>31,828</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,120</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	37,238	32,163	33,536	21,770	19,120
<b>TOTAL</b>	<b>37,238</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,120</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	37,238	32,163	33,536	21,770	19,120
less: ROU Additions	-	-	-	-	-
less: gifted assets	-	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>37,238</b>	<b>32,163</b>	<b>33,536</b>	<b>21,770</b>	<b>19,120</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>				
Gross book value	6,065	89,370	127,838	223,273
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>Opening net book balance</b>	<b>47,969</b>	<b>74,776</b>	<b>41,446</b>	<b>164,191</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	127	15,459	16,577	32,163
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-
Assets received as gifts/donations	-	-	-	-
<b>Total additions</b>	<b>127</b>	<b>15,459</b>	<b>16,577</b>	<b>32,163</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(594)	(12,009)	(11,883)	(24,486)
Depreciation/amortisation on ROU assets	(4,134)	(71)	-	(4,205)
<b>Total other movements</b>	<b>(4,728)</b>	<b>(12,080)</b>	<b>(11,883)</b>	<b>(28,691)</b>
<b>As at 30 June 2025</b>				
Gross book value	6,192	104,829	144,415	255,436
Gross book value - ROU assets	47,565	194	-	47,759
Accumulated depreciation/ amortisation and impairment	(1,040)	(26,629)	(98,275)	(125,944)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,349)	(239)	-	(9,588)
<b>Closing net book balance</b>	<b>43,368</b>	<b>78,155</b>	<b>46,140</b>	<b>167,663</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2024-25 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Suppliers	6,040	6,432	6,512	6,663	6,809
Depreciation and amortisation (a)	50,328	50,328	50,328	50,328	50,328
<b>Total expenses administered on behalf of Government</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
<b>Net (cost of)/contribution by services</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
<b>Surplus/(deficit) before income tax</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
Income tax expense					
<b>Surplus/(deficit) after income tax</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</b>
<b>Total comprehensive income/(loss)</b>	<b>56,368</b>	<b>56,760</b>	<b>56,840</b>	<b>56,991</b>	<b>57,137</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 3.10 Administered Capital Budget Statement.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 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	2,859,691	2,846,586	2,834,004	2,822,200	2,814,154
Property, plant and equipment	66,796	93,990	104,342	105,606	106,039
Heritage and cultural	127,150	127,873	128,596	129,328	131,194
Intangibles	9,376	11,560	13,937	16,452	15,859
Prepayments	195	195	195	195	195
<b>Total non-financial assets</b>	<b>3,063,208</b>	<b>3,080,204</b>	<b>3,081,074</b>	<b>3,073,781</b>	<b>3,067,441</b>
<b>Total assets administered on behalf of Government</b>	<b>3,068,371</b>	<b>3,085,367</b>	<b>3,086,237</b>	<b>3,078,944</b>	<b>3,072,604</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,268	3,268	3,268	3,268	3,268
Other payables	7,019	7,019	7,019	7,019	7,019
<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>3,058,084</b>	<b>3,075,080</b>	<b>3,075,950</b>	<b>3,068,657</b>	<b>3,062,317</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	6,102	4,551	4,382	4,466	4,466
<b>Total cash received</b>	<b>6,102</b>	<b>4,551</b>	<b>4,382</b>	<b>4,466</b>	<b>4,466</b>
<b>Cash used</b>					
Suppliers	12,142	10,983	10,894	11,129	11,275
<b>Total cash used</b>	<b>12,142</b>	<b>10,983</b>	<b>10,894</b>	<b>11,129</b>	<b>11,275</b>
<b>Net cash from/(used by) operating activities</b>	<b>(6,040)</b>	<b>(6,432)</b>	<b>(6,512)</b>	<b>(6,663)</b>	<b>(6,809)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	54,130	67,324	51,198	43,035	43,988
<b>Total cash used</b>	<b>54,130</b>	<b>67,324</b>	<b>51,198</b>	<b>43,035</b>	<b>43,988</b>
<b>Net cash from/(used by) investing activities</b>	<b>(54,130)</b>	<b>(67,324)</b>	<b>(51,198)</b>	<b>(43,035)</b>	<b>(43,988)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(60,170)</b>	<b>(73,756)</b>	<b>(57,710)</b>	<b>(49,698)</b>	<b>(50,797)</b>
Cash from Official Public Account for:					
- Appropriations	66,272	78,307	62,092	54,164	55,263
<b>Total cash from Official Public Account</b>	<b>66,272</b>	<b>78,307</b>	<b>62,092</b>	<b>54,164</b>	<b>55,263</b>
Cash to Official Public Account for:					
- Appropriations	(6,102)	(4,551)	(4,382)	(4,466)	(4,466)
<b>Total cash to Official Public Account</b>	<b>(6,102)</b>	<b>(4,551)</b>	<b>(4,382)</b>	<b>(4,466)</b>	<b>(4,466)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 1	54,130	41,132	51,198	43,035	43,988
<b>Total new capital appropriations</b>	<b>54,130</b>	<b>41,132</b>	<b>51,198</b>	<b>43,035</b>	<b>43,988</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	54,130	41,132	51,198	43,035	43,988
<b>Total items</b>	<b>54,130</b>	<b>41,132</b>	<b>51,198</b>	<b>43,035</b>	<b>43,988</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	54,130	67,324	51,198	43,035	43,988
<b>TOTAL</b>	<b>54,130</b>	<b>67,324</b>	<b>51,198</b>	<b>43,035</b>	<b>43,988</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	54,130	67,324	51,198	43,035	43,988
<b>Total cash used to acquire assets</b>	<b>54,130</b>	<b>67,324</b>	<b>51,198</b>	<b>43,035</b>	<b>43,988</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>						
Gross book value	145,560	2,762,990	67,870	127,150	13,397	3,116,967
Accumulated depreciation/amortisation and impairment	-	(48,859)	(1,074)	-	(4,021)	(53,954)
<b>Opening net book balance</b>	<b>145,560</b>	<b>2,714,131</b>	<b>66,796</b>	<b>127,150</b>	<b>9,376</b>	<b>3,063,013</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	35,670	27,915	723	3,016	67,324
<b>Total additions</b>	<b>-</b>	<b>35,670</b>	<b>27,915</b>	<b>723</b>	<b>3,016</b>	<b>67,324</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 2025</b>						
Gross book value	145,560	2,798,660	95,785	127,873	16,413	3,184,291
Accumulated depreciation/ amortisation and impairment	-	(97,634)	(1,795)	-	(4,853)	(104,282)
<b>Closing net book balance</b>	<b>145,560</b>	<b>2,701,026</b>	<b>93,990</b>	<b>127,873</b>	<b>11,560</b>	<b>3,080,009</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2024–25.





# 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	<i>Public Governance, Performance and Accountability Act 2013</i>