

Portfolio Additional Estimates Statements 2014-15

Department of Parliamentary Services

Explanations of Additional Estimates 2014-15



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PARLIAMENT OF AUSTRALIA

DEPARTMENT OF PARLIAMENTARY SERVICES

The Hon Bronwyn Bishop MP
Speaker of the House of Representatives
Parliament House
CANBERRA ACT 2600

Senator the Hon Stephen Parry
President of the Senate
Parliament House
CANBERRA ACT 2600

4 February 2015

Dear Madam Speaker and Mr President

Portfolio Additional Estimates Statements 2014-15

I hereby submit Portfolio Additional Estimates Statements in support of the 2014-15 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

Carol Mills
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nfp	not for publication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 Ben Wright, Chief Finance Officer in the Department of Parliamentary Services on (02) 6277 8954.

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

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES 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 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 programmes supporting this outcome.

The PAES facilitate understanding of the proposed appropriations in Appropriation (Parliamentary Departments) Bill (No. 2) 2014-15. 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) 2014-15* 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 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 outcome for the Department.	
Entity Additional Estimates Statements	
Section 1: Entity Overview and Resources	This section details the total resources available to an entity, the impact of any measures since Budget, and impact on Appropriation (Parliamentary Departments) Bill (No. 2) 2014-15.
Section 2: Revisions to Entity Outcome and Planned Performance	This section details changes to outcome and/or changes to the planned performance of entity programmes.
Section 3: Explanatory Tables and Budgeted Financial Statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
Glossary	Explains key terms relevant to the Department.

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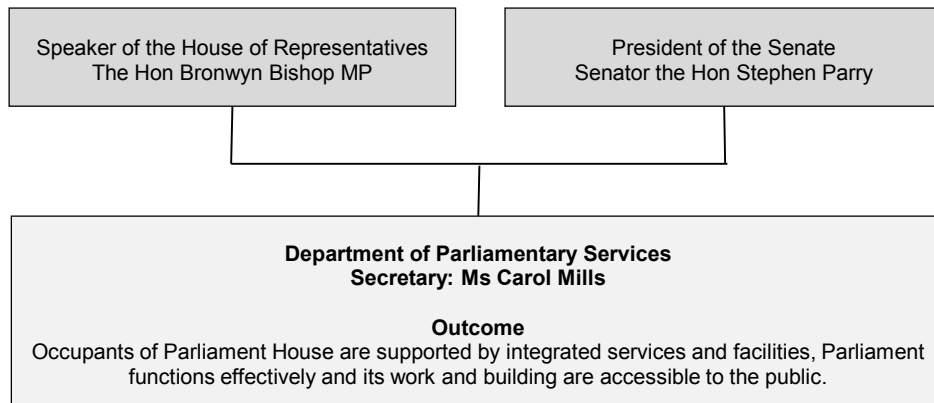
DEPARTMENTAL OVERVIEW

DEPARTMENTAL OVERVIEW

The Department of Parliamentary Services (DPS) supports the work of the Australian Parliament, maintains Parliament House as a symbol of Australian democracy, and makes the building, and the important activity that takes place within it, accessible and engaging. DPS reports to the Presiding Officers of the Parliament (the President of the Senate and the Speaker of the House of Representatives).

There have been no changes to the services provided by DPS since the 2014-15 Portfolio Budget Statements in May.

Figure 1: Department of Parliamentary Services reporting structure and outcome



Department Resources

Table 1 shows additional resources provided to the Department in the 2014-15 budget year.

Table 1: Department Resources 2014-15

	Appropriation (Parliamentary Departments) Bill (No. 2) \$m	Receipts \$m	Total \$m
Department of Parliamentary Services			
Administered appropriations	111.1	-	111.1
Departmental appropriations	2.7	-	2.7
Total:			113.8
Department total			113.8
Resources available within the Department:			113.8

DEPARTMENT OF PARLIAMENTARY SERVICES

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DEPARTMENT OF PARLIAMENTARY SERVICES

Section 1: Entity Overview and Resources

1.1 STRATEGIC DIRECTION

A full outline of DPS Strategic Direction can be found in the 2014-15 Portfolio Budget Statements.

In addition to these, DPS has now been funded to undertake upgrades of the security infrastructure of the Australian Parliament House, including physical, personnel and technical enhancements.

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 2014-15 Budget year, including variations through Appropriation (Parliamentary Departments) Bill (No. 2).

Table 1.1: Department of Parliamentary Services Resource Statement — Additional Estimates for 2014-15 as at Additional Estimates February 2015

	Total available appropriation	Estimate as at Budget +	Proposed Additional = Estimate	Total estimate at Additional Estimates
	2013-14	2014-15	2014-15	2014-15
	\$'000	\$'000	\$'000	\$'000
Ordinary annual services⁽¹⁾				
Departmental appropriation				
Prior year departmental appropriation ⁽²⁾	-	14,226	-	14,226
Departmental appropriation ⁽³⁾	116,872	142,051	2,707	144,758
s74 Retained Revenue Receipts ⁽⁴⁾	11,888	7,502	-	7,502
Total	128,760	163,779	2,707	166,486
Administered expenses				
Outcome 1	-	1,670	2,730	4,400
Total	-	1,670	2,730	4,400
Total ordinary annual services	128,760	165,449	5,437	170,886
Administered non-operating				
Administered assets and liabilities	20,437	15,112	108,400	123,512
Total	20,437	15,112	108,400	123,512
Total other services	20,437	15,112	108,400	123,512
Total available annual appropriations	149,197	180,561	113,837	294,398
Total net resourcing for Department of Parliamentary Services	149,197	180,561	113,837	294,398

(1) Appropriation (Parliamentary Departments) Bill (No. 2) 2014-15

(2) Estimated adjusted balance carried from previous year for annual appropriations

(3) Includes an amount of \$24.239m in 2014-15 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

(4) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.

Reader note: All figures are GST exclusive.

Third Party Payments from and on behalf of other entities

	Estimate at Budget	Estimate at Additional Estimates
	2014-15	2014-15
	\$'000	\$'000
Payments made on behalf of other entities (disclosed in the respective Entity Resource Statement)		
Department of Finance		
Parliamentary Entitlements Act 1990	16,645	16,645
Administered Annual Appropriation Act (No.1)	400	400
Total Payments made on behalf of other entities	17,045	17,045

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2014-15 Budget. The table is split into expense and capital measures, with the affected programme identified.

Table 1.2: Entity 2014-15 Measures since Budget

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures					
National Security — Australian Parliament					
House security upgrades					
Administered expenses	2	2,730	3,363	3,208	1,235
Departmental expenses	1	1,122	2,243	2,217	2,576
Total		3,852	5,606	5,425	3,811
Total expense measures					
Administered		2,730	3,363	3,208	1,235
Departmental		1,122	2,243	2,217	2,576
Total		3,852	5,606	5,425	3,811
Capital measures					
National Security — Australian Parliament					
House security upgrades					
Administered capital	2	108,400	-	-	-
Total		108,400	-	-	-
Total capital measures					
Administered		108,400	-	-	-
Total		108,400	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for DPS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2014-15 Budget in Appropriation (Parliamentary Departments) Bill (No. 2). Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2014-15 Budget

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (administered)					
National Security — Australian Parliament					
House security upgrades	2	111,130	3,363	3,208	1,235
Net impact on estimates for Outcome 1 (administered)		111,130	3,363	3,208	1,235
Increase in estimates (departmental)					
National Security — Australian Parliament					
House security upgrades	1	1,122	2,243	2,217	2,576
Net impact on estimates for Outcome 1 (departmental)		1,122	2,243	2,217	2,576

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (departmental)					
Additional Operating Funding	1	1,585	-	-	-
Net impact on estimates for Outcome 1 (departmental)		1,585	-	-	-

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 1.5: Appropriation (Parliamentary Departments) Bill (No. 2) 2014-15

	2013-14 Available \$'000	2014-15 Budget \$'000	2014-15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public	20,437	15,482	126,612	111,130	-
Total administered	20,437	15,482	126,612	111,130	-
DEPARTMENTAL PROGRAMMES					
Outcome 1					
Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public	116,872	142,051	144,758	2,707	-
Total departmental	116,872	142,051	144,758	2,707	-
Total administered and departmental	137,309	157,533	271,370	113,837	-

Section 2: Revisions to Entity Outcome and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

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

OUTCOME 1

Outcome 1 Strategy

There has been no change to the Outcome Statement or programmes.

Table 2.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public.	2013-14 Actual expenses \$'000	2014-15 Revised Estimated expenses \$'000
Programme 1.1: Parliamentary Services		
Departmental expenses		
Departmental appropriation ⁽¹⁾	120,128	127,339
Expenses not requiring appropriation in the Budget year ⁽²⁾	25,104	22,840
Total for Programme 1.1	145,232	150,179
Program 1.2: Parliament House Works Programme		
Administered expenses		
Ordinary annual services	-	4,400
Expenses not requiring appropriation in the Budget year ⁽²⁾	28,558	31,100
Total for Programme 1.2	28,558	35,500
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services	-	4,400
Departmental expenses		
Departmental appropriation ⁽¹⁾	120,128	127,339
Expenses not requiring appropriation in the Budget year ⁽²⁾	53,662	53,940
Total expenses for Outcome 1	173,790	185,679
	2013-14	2014-15
Average Staffing Level (number)	707	725

- (1) Departmental Appropriation combines "Ordinary annual services Appropriation (Parliamentary Departments) Bill (No. 1)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013".
- (2) Expenses not requiring appropriation in the Budget year is made up of depreciation and amortisation expense, writedowns and impairment of assets, losses from sale of assets and audit fees.

Programme 1 Objective

Programme 1 objectives have not changed.

Programme 1 Expenses

	2013-14 Actual	2014-15 Revised budget	2015-16 Forward year 1	2016-17 Forward year 2	2017-18 Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
Other Departmental - DPS	120,128	127,339	125,090	125,007	125,423
Expenses not requiring appropriation in the Budget year ⁽¹⁾	25,104	22,840	21,840	21,840	21,840
Total programme expenses	145,232	150,179	146,930	146,847	147,263

(1) Expenses not requiring appropriation in the Budget year is made up of depreciation and amortisation expense, writedowns and impairment of assets, losses from sale of assets and audit fees.

Programme 2 Objective

Programme 2 objectives have not changed.

Programme 2 Expenses

	2013-14 Actual	2014-15 Revised budget	2015-16 Forward year 1	2016-17 Forward year 2	2017-18 Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Administered items	-	4,400	3,363	3,208	1,235
Expenses not requiring appropriation in the Budget year ⁽¹⁾	28,558	31,100	33,000	33,100	33,300
Total programme expenses	28,558	35,500	36,363	36,308	34,535

(1) Expenses not requiring appropriation in the Budget year is made up of depreciation and amortisation expense, writedowns and impairment of assets, losses from sale of assets and audit fees.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 EXPLANATORY TABLES

Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified 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 upgrade security infrastructure and support systems. Over the forward estimates, a total of \$127.1m will be provided.

DPS will also receive supplementation to support a voluntary redundancy programme in 2014-15 to the value of \$1.6m.

3.2.2 Budgeted Financial Statements

Departmental Financial Statements

Departmental appropriation has increased by \$8.2m over the budget year and forward estimates resulting from funding provided to enhance the security of Australian Parliament House, and \$1.6m in the budget year to assist in the expenditure involved in a programme of voluntary redundancies.

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
EXPENSES					
Employee benefits	74,734	81,366	79,171	79,062	79,121
Suppliers	45,595	46,113	46,059	46,085	46,442
Depreciation and amortisation	24,423	22,700	21,700	21,700	21,700
Write-down and impairment of assets	58	-	-	-	-
Losses from asset sales	422	-	-	-	-
Total expenses	145,232	150,179	146,930	146,847	147,263
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,828	5,100	5,100	5,100	5,100
Rental income	1,510	1,600	1,600	1,600	1,600
Other revenue	543	120	120	120	120
Total own-source revenue	8,881	6,820	6,820	6,820	6,820
Gains					
Other gains	41	140	140	140	140
Total gains	41	140	140	140	140
Total own-source income	8,922	6,960	6,960	6,960	6,960
Net cost of services	136,310	143,219	139,970	139,887	140,303
Revenue from Government	106,998	120,519	118,270	118,187	118,603
Deficit after income tax	(29,312)	(22,700)	(21,700)	(21,700)	(21,700)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	(524)	-	-	-	-
Total other comprehensive income after income tax	(524)	-	-	-	-
Total comprehensive loss	(29,836)	(22,700)	(21,700)	(21,700)	(21,700)
Note: Impact of Net Cash Appropriation Arrangements					
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Total Comprehensive loss excluding depreciation/ amortisation expenses previously funded through revenue appropriations	(5,413)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ⁽¹⁾	24,423	22,700	21,700	21,700	21,700
Total Comprehensive loss - as per the Statement of Comprehensive Income	(29,836)	(22,700)	(21,700)	(21,700)	(21,700)

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	547	547	547	547	547
Trade and other receivables	16,023	12,523	12,523	12,523	12,523
Total financial assets	16,570	13,070	13,070	13,070	13,070
Non-financial assets					
Property, plant and equipment	65,328	68,481	69,143	69,788	70,512
Intangibles	25,153	27,039	26,322	25,709	26,096
Inventories	173	173	173	173	173
Other non-financial assets	2,927	2,927	2,927	2,927	2,927
Total non-financial assets	93,581	98,620	98,565	98,597	99,708
Total assets	110,151	111,690	111,635	111,667	112,778
LIABILITIES					
Payables					
Suppliers	3,403	3,403	3,403	3,403	3,403
Other payables	2,767	85	85	85	85
Total payables	6,170	3,488	3,488	3,488	3,488
Provisions					
Employee provisions	21,368	24,050	24,050	24,050	24,050
Total provisions	21,368	24,050	24,050	24,050	24,050
Total liabilities	27,538	27,538	27,538	27,538	27,538
Net assets	82,613	84,152	84,097	84,129	85,240
EQUITY					
Parent entity interest					
Contributed equity	174,862	199,101	220,746	242,478	265,289
Reserves	18,083	18,083	18,083	18,083	18,083
Accumulated deficit	(110,332)	(133,032)	(154,732)	(176,432)	(198,132)
Total parent entity interest	82,613	84,152	84,097	84,129	85,240
Total Equity	82,613	84,152	84,097	84,129	85,240

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014-15)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2014					
Balance carried forward from previous period	(110,332)	18,083	-	174,862	82,613
Adjusted opening balance	(110,332)	18,083	-	174,862	82,613
Comprehensive income					
Deficit for the period	(22,700)	-	-	-	(22,700)
Total comprehensive income	(22,700)	-	-	-	(22,700)
of which:					
Attributable to the Australian Government	(22,700)	-	-	-	(22,700)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCBs)	-	-	-	24,239	24,239
Sub-total transactions with owners	-	-	-	24,239	24,239
Estimated closing balance as at 30 June 2015	(133,032)	18,083	-	199,101	84,152
Closing balance	(133,032)	18,083	-	199,101	84,152

Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	111,873	124,019	118,270	118,187	118,603
Sale of goods and rendering of services	11,804	7,382	7,382	7,382	7,382
Net GST received	4,963	7,077	6,402	6,401	6,514
Other	383	120	120	120	120
Total cash received	129,023	138,598	132,174	132,090	132,619
Cash used					
Employees	72,751	81,366	79,171	79,062	79,121
Suppliers	55,968	53,732	53,003	53,028	53,498
Total cash used	128,719	135,098	132,174	132,090	132,619
Net cash from operating activities	304	3,500	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	20	-	-	-	-
Total cash received	20	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	11,384	27,739	21,645	21,732	22,811
Total cash used	11,384	27,739	21,645	21,732	22,811
Net cash from (used by) investing activities	(11,364)	(27,739)	(21,645)	(21,732)	(22,811)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,384	24,239	21,645	21,732	22,811
Total cash received	11,384	24,239	21,645	21,732	22,811
Net cash from financing activities	11,384	24,239	21,645	21,732	22,811
Net increase in cash held	324	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	223	547	547	547	547
Cash and cash equivalents at the end of the reporting period	547	547	547	547	547

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill No. 1 (DCB)	9,789	24,239	21,645	21,732	22,811
Total new capital appropriations	9,789	24,239	21,645	21,732	22,811
Provided for:					
<i>Purchase of non-financial assets</i>	9,789	24,239	21,645	21,732	22,811
Total Items	9,789	24,239	21,645	21,732	22,811
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ⁽¹⁾	11,384	27,739	21,645	21,732	22,811
TOTAL AMOUNT SPENT	11,384	27,739	21,645	21,732	22,811
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,384	27,739	21,645	21,732	22,811
Total cash used to acquire assets	11,384	27,739	21,645	21,732	22,811

(1) Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Table 3.2.6: Statement of Asset Movements (2014-15)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2014			
Gross book value	267,893	71,018	338,911
Accumulated depreciation/amortisation and impairment	(202,565)	(45,865)	(248,430)
Opening net book balance	65,328	25,153	90,481
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity ⁽¹⁾	17,153	10,586	27,739
Total additions	17,153	10,586	27,739
Other movements			
Assets held for sale or in a disposal group held for sale			-
Depreciation/amortisation expense	(14,000)	(8,700)	(22,700)
Disposals ⁽²⁾			-
Gross book value	(5,000)	(7,000)	(12,000)
Accumulated Depreciation	5,000	7,000	12,000
Total other movements	(14,000)	(8,700)	(22,700)
As at 30 June 2015			
Gross book value	280,046	74,604	354,650
Accumulated depreciation/amortisation and impairment	(211,565)	(47,565)	(259,130)
Closing net book balance	68,481	27,039	95,520

(1) "Appropriation equity" refers to equity injections provided through Appropriation (Parliamentary Departments) Bill (No. 2) 2014-15

(2) Net proceeds may be returned to the Official Public Account (OPA)

Prepared on Australian Accounting Standards basis.

Schedule of Administered Activity

Administered funding of \$108.4m capital and \$10.5m in operating funds for the budget year and forward estimates will be received to undertake upgrades in the security infrastructure and systems of Australian Parliament House. The capital funding will be provided entirely in 2014-15.

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	50	4,400	3,363	3,208	1,235
Depreciation and amortisation	28,508	31,100	33,000	33,100	33,300
Total expenses administered on behalf of Government	28,558	35,500	36,363	36,308	34,535
LESS:					
Non-taxation revenue					
Other revenue	8	-	-	-	-
Total non-taxation revenue	8	-	-	-	-
Total own-source revenues administered on behalf of Government	8	-	-	-	-
Gains					
Other gains	7	-	-	-	-
Total gains administered on behalf of Government	7	-	-	-	-
Total own-sourced income administered on behalf of Government	15	-	-	-	-
Net Cost of services	28,543	35,500	36,363	36,308	34,535
Deficit	(28,543)	(35,500)	(36,363)	(36,308)	(34,535)
Total comprehensive loss	(28,543)	(35,500)	(36,363)	(36,308)	(34,535)

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Trade and other receivables	404	404	404	404	404
Total financial assets	404	404	404	404	404
Non-financial assets					
Land and buildings	2,135,027	2,161,352	2,145,065	2,129,083	2,113,207
Property, plant and equipment	90,873	156,960	154,542	151,938	149,335
Total non-financial assets	2,225,900	2,318,312	2,299,607	2,281,021	2,262,542
Total assets administered on behalf of Government	2,226,304	2,318,716	2,300,011	2,281,425	2,262,946
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	764	764	764	764	764
Other payables	392	392	392	392	392
Total payables	1,156	1,156	1,156	1,156	1,156
Total liabilities administered on behalf of Government	1,156	1,156	1,156	1,156	1,156
Net assets	2,225,148	2,317,560	2,298,855	2,280,269	2,261,790

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriation	-	6,098	4,773	4,658	2,716
Net GST received	468	1,698	1,410	1,450	1,481
Other	8	-	-	-	-
Total cash received	476	7,796	6,183	6,108	4,197
Cash used					
Suppliers	837	7,796	6,183	6,108	4,197
Total cash used	837	7,796	6,183	6,108	4,197
Net cash used by operating activities	(361)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	9,459	123,512	14,295	14,514	14,821
Total cash used	9,459	123,512	14,295	14,514	14,821
Net cash from investing activities	(9,459)	(123,512)	(14,295)	(14,514)	(14,821)
Net (decrease) in cash held	(9,820)	(123,512)	(14,295)	(14,514)	(14,821)
Cash from Official Public Account for:					
- Appropriations	10,305	125,210	15,705	15,964	16,302
	10,305	125,210	15,705	15,964	16,302
Cash to Official Public Account for:					
- Appropriations	(485)	(1,698)	(1,410)	(1,450)	(1,481)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

	Actual 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities	10,305	122,212	14,095	14,514	14,821
Total new capital appropriations	10,305	122,212	14,095	14,514	14,821
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>10,305</i>	<i>122,212</i>	<i>14,095</i>	<i>14,514</i>	<i>14,821</i>
Total Items	10,305	122,212	14,095	14,514	14,821
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ⁽¹⁾	9,459	123,512	14,295	14,514	14,821
TOTAL AMOUNT SPENT	9,459	123,512	14,295	14,514	14,821
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	9,459	123,512	14,295	14,514	14,821
Total cash used to acquire assets	9,459	123,512	14,295	14,514	14,821

(1) Funded by Administered Assets and Liabilities Appropriation.

Consistent with information contained in the Statement of Administered Asset Movements and the Schedule of Budgeted Administered Cash Flows.

Table 3.2.11: Statement of Administered Asset Movements (2014-15)

	Land	Buildings	Heritage and cultural assets	Other Property, Plant & Equip.	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2014					
Gross book value	50,000	2,792,224	84,508	24,827	2,951,559
Accumulated depreciation/amortisation and impairment	-	(707,197)	-	(18,462)	(725,659)
Opening net book balance	50,000	2,085,027	84,508	6,365	2,225,900
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ⁽¹⁾	-	54,752	650	68,110	123,512
Total additions	-	54,752	650	68,110	123,512
Other movements					
Depreciation/amortisation expense	-	(28,427)	-	(2,673)	(31,100)
Disposals ⁽²⁾	-	-	-	(1,000)	(1,000)
Other	-	-	-	1,000	1,000
Total other movements	-	(28,427)	-	(2,673)	(31,100)
As at 30 June 2015					
Gross book value	50,000	2,846,976	85,158	91,937	3,074,071
Accumulated depreciation/amortisation and impairment	-	(735,624)	-	(20,135)	(755,759)
Closing net book balance	50,000	2,111,352	85,158	71,802	2,318,312

(1) "Appropriation equity" refers to Administered Assets and Liabilities appropriation.

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

Prepared on Australian Accounting Standards basis.

GLOSSARY

DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
FMA Act	<i>Financial Management and Accountability Act 1997</i>
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, Performance and Accountability Act 2013</i>