



Budget

2021–22

Portfolio Budget Statements 2021–22
Budget Related Paper No. 1.14C

Department of Parliamentary Services

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

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Mr Matt O'Brien
Chief Finance Officer
Department of Parliamentary Services
(02) 6277 8939



PARLIAMENT OF AUSTRALIA

DEPARTMENT OF PARLIAMENTARY SERVICES

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

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

Dear Mr Speaker and Mr President

I hereby submit Portfolio Budget Statements in support of the 2021-22 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 department.

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 be 'Rob Stefanic', with a long horizontal line extending to the right.

Rob Stefanic
Secretary

6 May 2021

Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact Mr Matt O'Brien, Chief Finance Officer, Department of Parliamentary Services on (02) 6277 8939.

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

User guide

The purpose of the *2021-22 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) 2021-22 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22 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.

Commonwealth Performance Framework

Key components of relevant publications

Portfolio Budget Statements (May) *Portfolio based*

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

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

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

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

Corporate Plan (August) *Entity based*

Primary planning document of a Commonwealth entity.

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

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

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



Annual Performance Statement (October following year) *Entity based*

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

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

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

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DEPARTMENTAL OVERVIEW

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

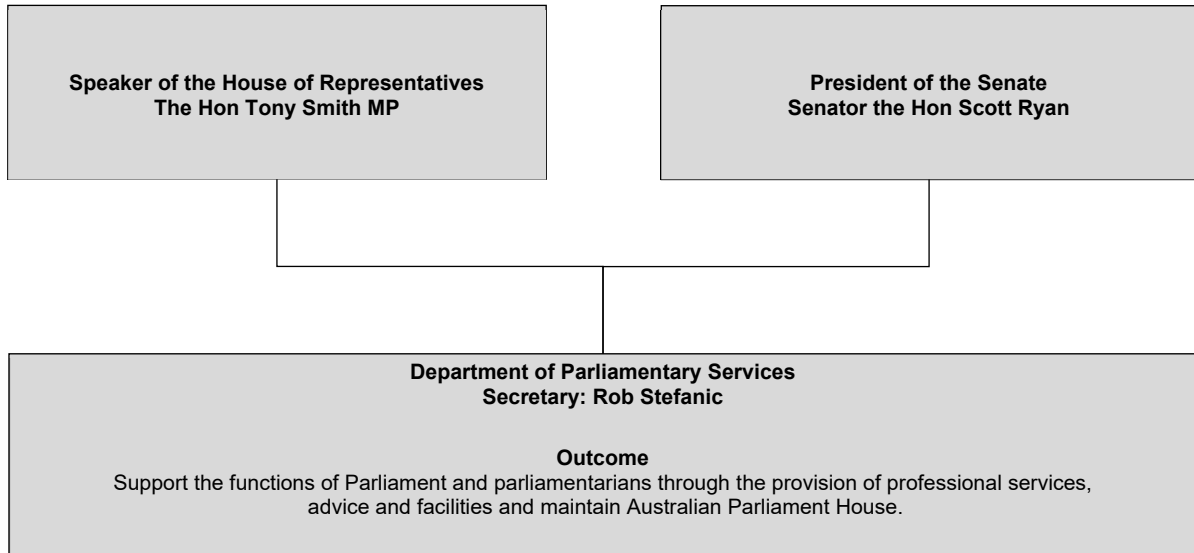
DPS supports Australia's Parliament and parliamentarians through innovative, unified and client focused services. We are proud to be custodians of Parliament House as the pre-eminent symbol of Australian parliamentary democracy and as a significant destination for our citizens and international visitors alike.

DPS provides services, advice and facilities to support the functioning of the Australian Parliament, and the work of parliamentarians. Working in collaboration with the house departments, DPS provides, or facilitates the following:

- library and research services
- information and communication technology services
- security services
- building, grounds and design integrity services
- audio visual and Hansard services
- art services
- visitor services
- food, beverage and event management services
- retail, health, banking, and childcare services, and
- corporate, administrative and strategic services for DPS.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in *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 DPS 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 Australian Parliament House.

DPS operates in an environment with a range of significant challenges. Optimising our service capability and working collaboratively to achieve positive outcomes will be essential in addressing these challenges.

Achieving service excellence, strengthening collaborative working arrangements and actively managing risk in a shared operating environment will continue to be essential elements of DPS' 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 *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 2021-22 as at Budget May 2021

	2020-21 Estimated actual \$'000	2021-22 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	24,492	24,492
Departmental appropriation (b)	151,168	154,067
s74 External Revenue (c)	14,741	14,926
Departmental capital budget (d)	21,827	22,949
Total departmental resourcing	212,228	216,434
Administered		
Annual appropriations - ordinary annual services (a)	8,824	8,859
Annual appropriations - other services - non-operating (e)	50,520	40,362
Total administered resourcing	59,344	49,221
Total resourcing for DPS	271,572	265,655
<hr/>		
Average staffing level (number)	939	961
<hr/>		
Third party payments from and on behalf of other entities		
	2020-21 Estimated actual \$'000	2021-22 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>	20,342	20,342

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.
Prepared on a resourcing (that is, appropriations available) basis.

- (a) *Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22.*
- (b) 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) 2021-22* and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22.* Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

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 criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statements for DPS can be found at:

https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Department_of_Parliamentary_Services/Publications

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 and maintain Australian Parliament House

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Parliamentary Services					
Departmental expenses					
Departmental appropriation	151,168	154,067	148,868	149,657	150,383
s74 External Revenue (a)	14,741	14,926	14,961	14,961	14,961
Expenses not requiring appropriation in the Budget year (b)	19,603	20,080	20,082	20,086	20,086
Departmental total	185,512	189,073	183,911	184,704	185,430
Total expenses for program 1.1	185,512	189,073	183,911	184,704	185,430
Program 1.2: Parliament House Works Program					
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No.1))	8,824	8,859	8,916	9,049	9,184
Expenses not requiring appropriation in the Budget year (b)	39,104	40,708	42,207	43,736	43,736
Administered total	47,928	49,567	51,123	52,785	52,920
Total expenses for program 1.2	47,928	49,567	51,123	52,785	52,920

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

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

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)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	151,168	154,067	148,868	149,657	150,383
s74 External Revenue (a)	14,741	14,926	14,961	14,961	14,961
Expenses not requiring appropriation In the Budget year (b)	19,603	20,080	20,082	20,086	20,086
Departmental total	185,512	189,073	183,911	184,704	185,430
Administered expenses					
Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1))	8,824	8,859	8,916	9,049	9,184
Expenses not requiring appropriation in the Budget year (b)	39,104	40,708	42,207	43,736	43,736
Administered total	47,928	49,567	51,123	52,785	52,920
Total expenses for Outcome 1	233,440	238,640	235,034	237,489	238,350
<hr/>					
	2020-21	2021-22			
Average staffing level (number)	939	961			

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, lease costs, make good expenses and audit fees.

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 criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House	
Program 1.1 – Parliamentary Services	
Delivery	<p>Respond to the changing needs of the Parliament</p> <ul style="list-style-type: none"> • Ensure technology and infrastructure planning reflects the current and future needs of the Parliament. • Enhance the flexible and accessible delivery of advice, information and services. • Maintain services that reflect an evidence-based understanding of the current and evolving needs of our clients. • Enhance secure access to digital information. • Continue to build the Parliamentary Library’s reputation for high quality and consistent information, analysis and advice. <p>Enhance the Parliament’s engagement with the community</p> <ul style="list-style-type: none"> • Enhance digital engagement with parliamentary content. • Improve the accessibility and quality of services for visitors to Parliament House. • Support the Parliament’s engagement with the community and initiatives to help develop parliamentary democracy in our region. <p>Effective stewardship of Parliament House</p> <ul style="list-style-type: none"> • Effectively manage the assets of Parliament House. • Embed Management of the Design Integrity Framework to ensure changes maintain or enhance the building and its precincts. • Develop and implement appropriate strategic and timely proposals for any adaptation of building uses while respecting the design intent for Parliament House. • Develop and implement building and landscape maintenance programs to effectively maintain Parliament House and the precinct. • Provide a safe and accessible environment for building occupants and visitors.

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice and facilities and maintain Australian Parliament House		
Program 1.1 – Parliamentary Services		
Performance information		
Year	Performance criteria	Actual Achievement/Targets
2020-21	<ul style="list-style-type: none"> Respond to the changing needs of Parliament Enhance the Parliament's engagement with the community Effective stewardship of Parliament House 	DPS is on track to meet the majority of 2020-21 targets across the individual performance criteria. COVID-19 reduced the number of visitors to Parliament House and had an adverse impact on catering operations.
2021-22	<ul style="list-style-type: none"> Respond to the changing needs of Parliament Enhance the Parliament's engagement with the community Effective stewardship of Parliament House 	Various satisfaction targets across the individual performance criteria.
2022-23 and beyond	As per 2021-22	As per 2021-22
Program 1.2 – Parliament House Works Program		
Delivery	Effective delivery of the Parliament House works program <ul style="list-style-type: none"> Effectively manage the Parliament House Capital Works Plan. 	
Performance information		
Year	Performance criteria	Actual Achievement/Targets
2020-21	Effectively manage the Parliament House works program	DPS is on track to meet the majority of 2020-21 targets across the individual performance criteria.
2021-22	Effectively manage the Parliament House works program	Projects delivered according to milestones and within budget.
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	The Department's purpose is to support the work of the 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.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 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 2021-22, 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 received additional funding as part of the 2020-21 budget to support the operations of the department. Departmental operating funding is set to reduce by \$5.2 million in 2022-23 from 2021-22.

Balance Sheet

The departmental and administered net asset positions are expected to remain consistent in 2021-22 and across the forward estimates, with minor movements budgeted in-line with fluctuations to capital appropriations.

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	107,470	111,476	107,861	108,762	109,244
Suppliers	57,439	56,487	54,905	54,760	55,004
Depreciation and amortisation (a)	20,584	21,091	21,125	21,161	21,161
Finance costs	19	19	20	21	21
Total expenses	185,512	189,073	183,911	184,704	185,430
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,851	14,041	14,086	14,086	14,086
Other	890	885	875	875	875
Total own-source revenue	14,741	14,926	14,961	14,961	14,961
Net cost of services	(170,771)	(174,147)	(168,950)	(169,743)	(170,469)
Revenue from Government	151,168	154,067	148,868	149,657	150,383
Deficit attributable to the Australian Government	(19,603)	(20,080)	(20,082)	(20,086)	(20,086)
OTHER COMPREHENSIVE INCOME					
Total comprehensive loss	(19,603)	(20,080)	(20,082)	(20,086)	(20,086)
Total comprehensive loss attributable to the Australian Government	(19,603)	(20,080)	(20,082)	(20,086)	(20,086)

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

Prepared on Australian Accounting Standards basis.

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

Note: Impact of net cash appropriation arrangements

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Total comprehensive loss less depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	19,592	20,065	20,065	20,065	20,065
plus: depreciation/amortisation expenses for ROU (b)	992	1,026	1,060	1,096	1,096
less: principal repayments on leased assets (b)	981	1,011	1,043	1,075	1,075
Total comprehensive loss - as per the statement of comprehensive income	(19,603)	(20,080)	(20,082)	(20,086)	(20,086)

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

(b) Applies leases under AASB 16 Leases.

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,097	1,097	1,097	1,097	1,097
Trade and other receivables	26,045	26,045	26,045	26,045	26,045
Total financial assets	27,142	27,142	27,142	27,142	27,142
Non-financial assets					
Land and buildings	708	582	448	306	164
Property, plant and equipment	45,493	47,362	43,245	39,166	35,122
Intangibles	47,288	48,446	49,653	50,909	52,213
Inventories	402	402	402	402	402
Other non-financial assets	4,176	4,176	4,176	4,176	4,176
Total non-financial assets	98,067	100,968	97,924	94,959	92,077
Total assets	125,209	128,110	125,066	122,101	119,219
LIABILITIES					
Payables					
Suppliers	5,437	5,437	5,437	5,437	5,437
Other payables	1,854	1,854	1,854	1,854	1,854
Total payables	7,291	7,291	7,291	7,291	7,291
Interest bearing liabilities					
Leases	1,024	1,056	1,088	1,121	1,154
Total interest bearing liabilities	1,024	1,056	1,088	1,121	1,154
Provisions					
Employee provisions	28,510	28,510	28,510	28,510	28,510
Total provisions	28,510	28,510	28,510	28,510	28,510
Total liabilities	36,825	36,857	36,889	36,922	36,955
Net assets	88,384	91,253	88,177	85,179	82,264
EQUITY*					
Parent entity interest					
Contributed equity	323,514	346,463	363,469	380,557	397,728
Reserves	21,194	21,194	21,194	21,194	21,194
Retained surplus (accumulated deficit)	(256,324)	(276,404)	(296,486)	(316,572)	(336,658)
Total parent entity interest	88,384	91,253	88,177	85,179	82,264
Total equity	88,384	91,253	88,177	85,179	82,264

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 2021-22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(256,324)	21,194	323,514	88,384
Adjusted opening balance	(256,324)	21,194	323,514	88,384
Comprehensive income				
Deficit for the period	(20,080)	-	-	(20,080)
Total comprehensive income	(20,080)	-	-	(20,080)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	22,949	22,949
Sub-total transactions with owners	-	-	22,949	22,949
Estimated closing balance as at 30 June 2022	(276,404)	21,194	346,463	91,253
Closing balance attributable to the Australian Government	(276,404)	21,194	346,463	91,253

Prepared on Australian Accounting Standards basis

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	165,909	168,993	163,829	164,618	165,344
Sale of goods and rendering of services	13,851	14,041	14,086	14,086	14,086
GST received	5,744	5,649	5,490	5,476	5,500
Other	890	885	875	875	875
Total cash received	186,394	189,568	184,280	185,055	185,805
Cash used					
Employees	107,470	111,476	107,861	108,762	109,244
Suppliers	63,183	62,136	60,395	60,236	60,504
Interest payments on lease liability	19	19	20	21	21
s74 External Revenue transferred to the OPA	14,741	14,926	14,961	14,961	14,961
Total cash used	185,413	188,557	183,237	183,980	184,730
Net cash from operating activities	981	1,011	1,043	1,075	1,075
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	21,827	22,949	17,006	17,088	17,171
Total cash used	21,827	22,949	17,006	17,088	17,171
Net cash used by investing activities	(21,827)	(22,949)	(17,006)	(17,088)	(17,171)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	21,827	22,949	17,006	17,088	17,171
Total cash received	21,827	22,949	17,006	17,088	17,171
Cash used					
Principal payments on lease liability	981	1,011	1,043	1,075	1,075
Total cash used	981	1,011	1,043	1,075	1,075
Net cash from financing activities	20,846	21,938	15,963	16,013	16,096
Net increase in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,097	1,097	1,097	1,097	1,097
Cash and cash equivalents at the end of the reporting period	1,097	1,097	1,097	1,097	1,097

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	21,827	22,949	17,006	17,088	17,171
Total new capital appropriations	21,827	22,949	17,006	17,088	17,171
<i>Provided for:</i>					
Purchase of non-financial assets	21,827	22,949	17,006	17,088	17,171
Total items	21,827	22,949	17,006	17,088	17,171
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	21,827	22,949	17,006	17,088	17,171
TOTAL	21,827	22,949	17,006	17,088	17,171
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	21,827	22,949	17,006	17,088	17,171

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 2021-22)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	-	60,980	106,063	167,043
Gross book value - ROU assets	2,546	427	-	2,973
Accumulated depreciation/ amortisation and impairment	-	(15,800)	(58,775)	(74,575)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,838)	(114)	-	(1,952)
Opening net book balance	708	45,493	47,288	93,489
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	14,241	8,708	22,949
By purchase - appropriation equity – ROU assets	841	202	-	1,043
Total additions	841	14,443	8,708	23,992
Other movements				
Depreciation/amortisation expense	-	(12,515)	(7,550)	(20,065)
Depreciation/amortisation on ROU assets	(967)	(59)	-	(1,026)
Total other movements	(967)	(12,574)	(7,550)	(21,091)
As at 30 June 2022				
Gross book value	-	75,221	114,771	189,992
Gross book value - ROU assets	3,387	629	-	4,016
Accumulated depreciation/amortisation and impairment	-	(28,315)	(66,325)	(94,640)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,805)	(173)	-	(2,978)
Closing net book balance	582	47,362	48,446	96,390

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through *Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22*.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Suppliers	8,824	8,859	8,916	9,049	9,184
Depreciation and amortisation (a)	39,104	40,708	42,207	43,736	43,736
Total expenses administered on behalf of Government	47,928	49,567	51,123	52,785	52,920
Net cost of services	(47,928)	(49,567)	(51,123)	(52,785)	(52,920)
OTHER COMPREHENSIVE INCOME					
Total comprehensive loss	(47,928)	(49,567)	(51,123)	(52,785)	(52,920)

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 Administered Capital Budget, or ACB) provided through Bill 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)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	1,647	1,647	1,647	1,647	1,647
Total financial assets	1,647	1,647	1,647	1,647	1,647
Non-financial assets					
Land and buildings	2,508,886	2,504,854	2,496,596	2,487,363	2,478,637
Property, plant and equipment	40,744	43,755	46,713	49,682	52,716
Intangibles	7,750	7,725	7,700	7,674	7,648
Heritage and Cultural	119,452	120,152	120,852	121,552	122,252
Other non-financial assets	189	189	189	189	189
Total non-financial assets	2,677,021	2,676,675	2,672,050	2,666,460	2,661,442
Total assets administered on behalf of Government	2,678,668	2,678,322	2,673,697	2,668,107	2,663,089
LIABILITIES					
Payables					
Suppliers	9,651	9,651	9,651	9,651	9,651
Other payables	1,193	1,193	1,193	1,193	1,193
Total payables	10,844	10,844	10,844	10,844	10,844
Total liabilities administered on behalf of Government	10,844	10,844	10,844	10,844	10,844
Net assets	2,667,824	2,667,478	2,662,853	2,657,263	2,652,245

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	6,734	4,922	4,650	4,720	4,790
Total cash received	6,734	4,922	4,650	4,720	4,790
Cash used					
Suppliers	24,305	13,781	13,566	13,769	13,974
Total cash used	24,305	13,781	13,566	13,769	13,974
Net cash used by operating activities	(17,571)	(8,859)	(8,916)	(9,049)	(9,184)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	58,520	40,362	37,582	38,146	38,718
Total cash used	58,520	40,362	37,582	38,146	38,718
Net cash used by investing activities	(58,520)	(40,362)	(37,582)	(38,146)	(38,718)
Net decrease in cash held	(76,091)	(49,221)	(46,498)	(47,195)	(47,902)
Cash and cash equivalents at beginning of reporting period	8,747	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	74,078	54,143	51,148	51,915	52,692
Total cash from Official Public Account	74,078	54,143	51,148	51,915	52,692
Cash to Official Public Account for:					
- Appropriations	6,734	4,922	4,650	4,720	4,790
Total cash to Official Public Account	6,734	4,922	4,650	4,720	4,790
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities	50,520	40,362	37,582	38,146	38,718
Total new capital appropriations	50,520	40,362	37,582	38,146	38,718
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	50,520	40,362	37,582	38,146	38,718
Total items	50,520	40,362	37,582	38,146	38,718
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	58,520	40,362	37,582	38,146	38,718
TOTAL	58,520	40,362	37,582	38,146	38,718
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	58,520	40,362	37,582	38,146	38,718

Prepared on Australian Accounting Standards basis.

(a) Funded by Administered Assets and Liabilities appropriation. In addition to the capital appropriations of \$50.5 million in 2020-21, an additional \$8 million in funding is available in-line with a previously approved movement of funds.

Table 3.11: Statement of administered asset movements (Budget year 2021-22)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021						
Gross book value	91,000	2,456,108	42,349	119,452	8,263	2,717,172
Accumulated depreciation/ amortisation and impairment	-	(38,222)	(1,605)	-	(513)	(40,340)
Opening net book balance	91,000	2,417,886	40,744	119,452	7,750	2,676,832
Capital asset additions						-
Estimated expenditure on new or replacement assets						
By purchase – appropriation equity (a)	-	35,763	3,899	700	-	40,362
Total additions	-	35,763	3,899	700	-	40,362
Other movements						
Depreciation/amortisation expense	-	(39,795)	(888)	-	(25)	(40,708)
Total other movements	-	(39,795)	(888)	-	(25)	(40,708)
As at 30 June 2022						
Gross book value	91,000	2,491,871	46,248	120,152	8,263	2,757,534
Accumulated depreciation/ amortisation and impairment	-	(78,017)	(2,493)	-	(538)	(81,048)
Closing net book balance	91,000	2,413,854	43,755	120,152	7,725	2,676,486

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through *Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22*.

Glossary

Term	Meaning
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>