

PORTFOLIO BUDGET STATEMENTS 2023–24
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 2023-24 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,

Rob Stefanic
Secretary

2 May 2023

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nfp	not for publication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 Craig Dalzell, Chief Financial 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.

User guide

The purpose of the *2023-24 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.

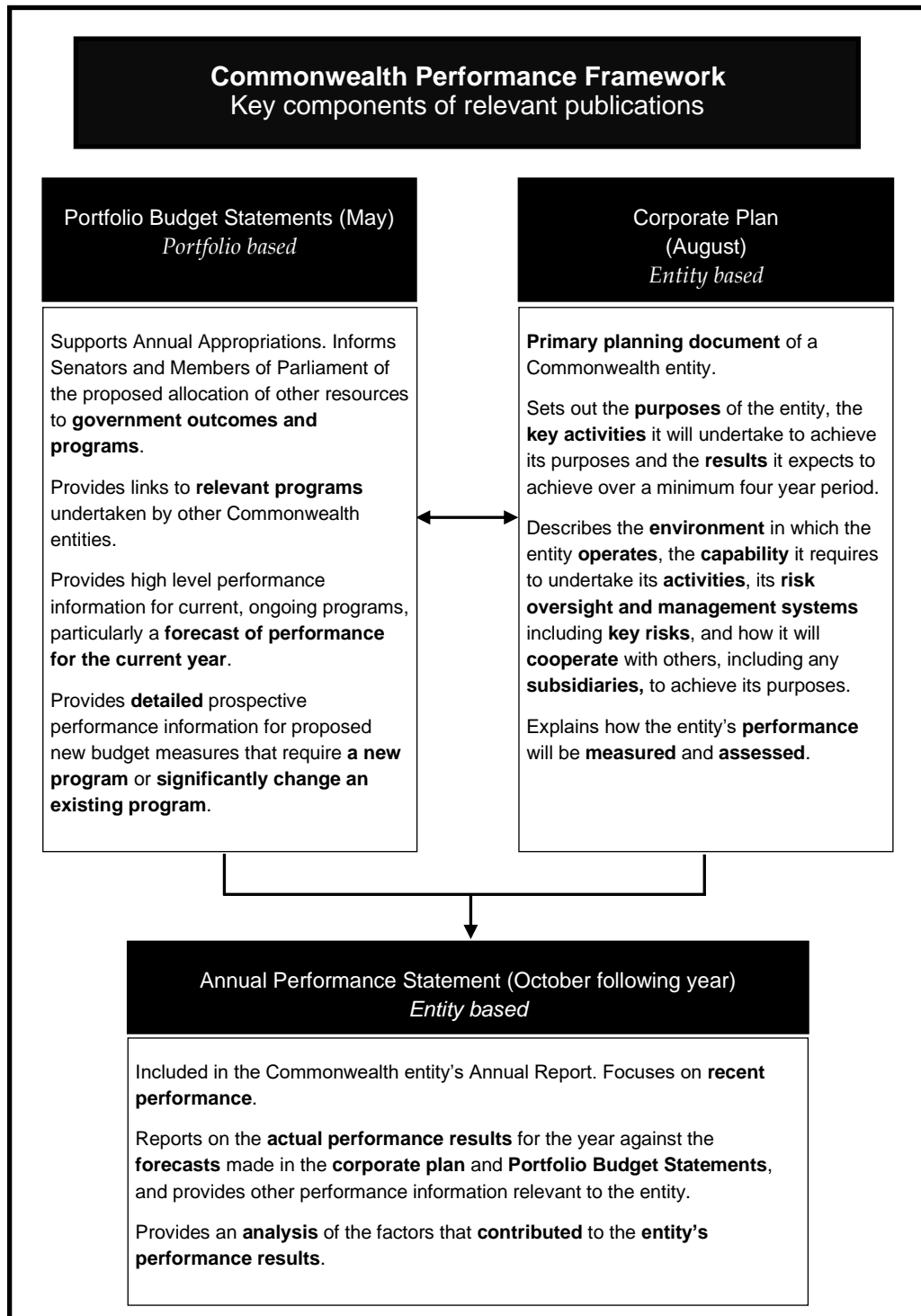
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the 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).

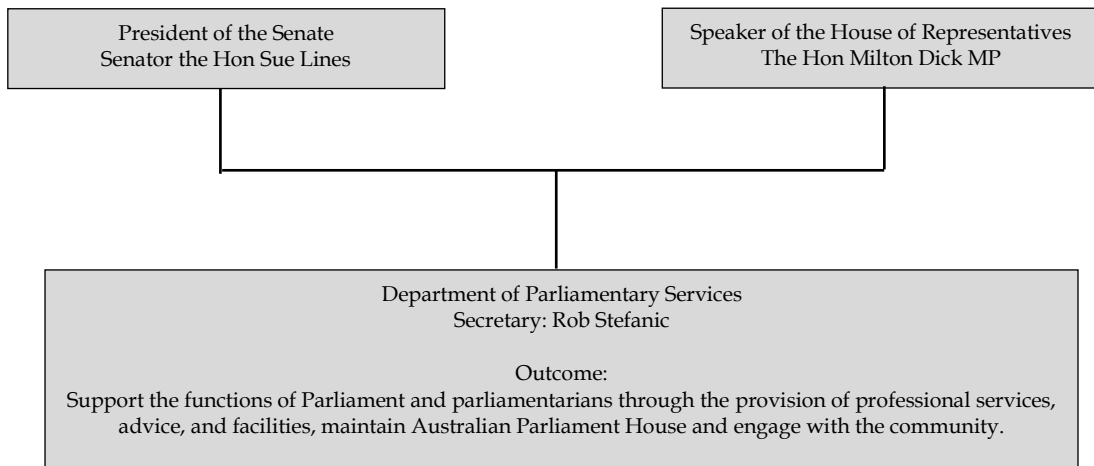
DPS supports the Australian Parliament and parliamentarians through innovative, unified and client and community focused services. We are proud to be custodians of Parliament House, the iconic symbol of Australian parliamentary democracy and a significant destination for Australian and international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

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

- library and research services
- information and communication technology products and services to the Parliament
- security services
- building and grounds management
- audio-visual and Hansard services
- art collection and exhibition services
- furniture and asset management services
- visitor services and The Parliament Shop
- catering and event management services
- licensed retail, physiotherapy, 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 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 X' 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 2023-24 as at Budget May 2023

	<i>2022-23 Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	22,515	20,932
Departmental appropriation (c)	156,901	167,719
s74 External Revenue (d)	16,875	16,875
Departmental capital budget (e)	18,491	21,828
Total departmental annual appropriations	<u>214,782</u>	<u>227,354</u>
Total departmental resourcing	214,782	227,354
Administered		
Annual appropriations - ordinary annual services (a)	5,633	6,040
Prior year appropriations available (b)	6,293	5,871
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	24,894	5,838
Administered assets and liabilities	48,358	55,200
Total administered annual appropriations	<u>85,178</u>	<u>72,949</u>
Total administered resourcing	85,178	72,949
Total resourcing for DPS	299,960	300,303
	<u>2022-23</u>	<u>2023-24</u>
Average staffing level (number)	968	975
Third party payments from and on behalf of other entities		
	<i>2022-23 Estimated actual \$'000</i>	2023-24 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>)	22,399	22,399

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

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

- a) Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24.
- b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
- 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. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Budget measures

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

Table 1.2: DPS 2023-24 Budget measures

Part 1: Measures announced since the 2022-23 October Budget

	Program	2022-23 \$m	2023-24 \$m	2024-25 \$m	2025-26 \$m	2026-27 \$m	
PARLIAMENT							
<i>Department of Parliamentary Services</i>							
	Parliamentary Departments - additional resourcing	1.1	-	5.5	3.7	3.9	3.5
Total		-	5.5	3.7	3.9	3.5	
Total payment measures							
	Administered	-	-	-	-	-	
	Departmental	-	5.5	3.7	3.9	3.5	
Total		-	5.5	3.7	3.9	3.5	

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 the 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.

The most recent annual performance statement can be found at:

<https://www.transparency.gov.au/annual-reports/department-parliamentary-services/reporting-year/2021-22>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,633	6,040	6,432	6,525	6,662
Expenses not requiring appropriation in the Budget year (b)	50,328	50,328	50,328	50,328	50,328
Administered total	55,961	56,368	56,760	56,853	56,990
Departmental expenses					
Departmental appropriation	156,901	167,719	172,934	175,598	177,468
s74 External Revenue (a)	16,875	16,875	16,875	16,875	16,875
Expenses not requiring appropriation in the Budget year (b)	22,942	25,235	25,802	25,526	24,612
Departmental total	196,718	209,829	215,611	217,999	218,955
Total expenses for program 1.1	252,679	266,197	272,371	274,852	275,945

Table 2.1.1: Budgeted expenses for Outcome 1 (Continued)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,633	6,040	6,432	6,525	6,662
Expenses not requiring appropriation in the Budget year (b)	50,328	50,328	50,328	50,328	50,328
Administered total	55,961	56,368	56,760	56,853	56,990
Departmental expenses					
Departmental appropriation s74 External Revenue (a)	156,901	167,719	172,934	175,598	177,468
Expenses not requiring appropriation in the Budget year (b)	22,942	25,235	25,802	25,526	24,612
Departmental total	196,718	209,829	215,611	217,999	218,955
Total expenses for Outcome 1	252,679	266,197	272,371	274,852	275,945
Movement of administered funds between years (c)					
Outcome 1:					
Program 1	(5,838)	5,838	-	-	-
Total movement of administered funds	(5,838)	5,838	-	-	-
Average staffing level (number)					
	2022-23	2023-24			
	968	975			

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.
c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs, are provided.

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.	
Program 1.1 – Parliamentary Services	
Key Activities (a)	<ul style="list-style-type: none"> • Respond to the changing needs of the Parliament <ul style="list-style-type: none"> ○ Ensure technology and infrastructure planning reflects the current and future needs of the Parliament, including secure access to digital information. ○ Continual review of physical security and cybersecurity systems and processes. ○ Maintain and enhance the flexible and accessible delivery of advice, information, research, and services to reflect the current and evolving needs of our clients. ○ Ensure the work of the Parliament is recorded, reported and accessible. ○ Support the implementation of relevant 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>. • Enhance the Parliament’s engagement with the community <ul style="list-style-type: none"> ○ Enhance the digital engagement with parliamentary content. ○ Continue to develop the visitor experience at Parliament House. ○ Ensure our retail and event services to clients enables the work of the Parliament. ○ Support Parliamentary engagement with the community and initiatives to foster understanding of parliamentary democracy through the use of media, social media and collaborative relationships. • Effective stewardship of Parliament House <ul style="list-style-type: none"> ○ Develop and implement asset maintenance programs to effectively maintain the Parliamentary precincts. ○ Embed the Management of Design Integrity Framework to ensure changes maintain or enhance the building and landscape. ○ Develop and implement appropriate strategic proposals for any adaption of building uses while respecting the design intent for Parliament House. ○ Provide a safe and accessible environment for building occupants and visitors.

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.		
Program 1.1 – Parliamentary Services		
Year	Performance criteria	Expected Performance Results
Current year 2022-23	<ul style="list-style-type: none"> Respond to the changing needs of the Parliament Enhance the Parliament's engagement with the community Effective stewardship of Parliament House 	It is expected that DPS will meet the majority of the 2022-23 targets measured using the specific Performance Measures published in the DPS Corporate Plan.
Budget Year 2023-24	<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 	Specific satisfaction targets for each of the individual performance criteria published in the DPS Corporate Plan.
Forward Estimates 2024-25 and beyond	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget Measures:		
There have been no changes to Program 1.1 resulting from 2023-24 Budget Measures as these measures are an extension of existing service activities.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 2023-24, 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 funding necessary to enter into a long term lease for West Block, to meet the future accommodation needs of the Department and the Australian Parliament.

Additional funding has been received to meet the changing costs faced by the Department in providing contemporary centralised IT services for the Department and parliamentary departments.

Balance Sheet

The departmental asset position will change upon execution of the lease for West Block, consistent with Australian Accounting Standards. Administered net asset positions will be consistent in 2023-24 and across the forward estimates with minor movements consistent with fluctuations in capital appropriations and the changing values in assets.

3.2. Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	108,633	113,771	117,124	118,668	120,785
Suppliers	64,080	67,102	67,969	68,923	68,506
Depreciation and amortisation (a)	23,985	27,514	28,691	28,691	28,069
Finance costs	20	1,442	1,827	1,717	1,595
Total expenses	196,718	209,829	215,611	217,999	218,955
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	16,000	16,000	16,000	16,000	16,000
Other	875	875	875	875	875
Total own-source revenue	16,875	16,875	16,875	16,875	16,875
Net cost of services	(179,843)	(192,954)	(198,736)	(201,124)	(202,080)
Revenue from Government	156,901	167,719	172,934	175,598	177,468
Surplus/(deficit) attributable to the Australian Government	(22,942)	(25,235)	(25,802)	(25,526)	(24,612)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(22,942)	(25,235)	(25,802)	(25,526)	(24,612)
Total comprehensive income/(loss) attributable to the Australian Government	(22,942)	(25,235)	(25,802)	(25,526)	(24,612)

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(22,942)	(25,235)	(25,802)	(25,526)	(24,612)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	23,051	24,127	24,486	24,486	23,912
plus: depreciation/amortisation expenses for ROU assets (b)	934	3,387	4,205	4,205	4,157
less: lease principal repayments (b)	1,043	2,279	2,889	3,165	3,457
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,094	1,094	1,094	1,094	1,094
Trade and other receivables	24,297	22,714	22,714	22,714	22,714
Total financial assets	25,391	23,808	23,808	23,808	23,808
Non-financial assets					
Land and buildings	6,714	50,111	47,358	44,636	41,971
Property, plant and equipment	45,805	55,169	52,828	50,598	49,050
Intangibles	47,503	46,150	42,744	39,429	36,196
Inventories	232	232	232	232	232
Other non-financial assets	5,671	5,671	5,671	5,671	5,671
Total non-financial assets	105,925	157,333	148,833	140,566	133,120
Total assets	131,316	181,141	172,641	164,374	156,928
LIABILITIES					
Payables					
Suppliers	8,400	8,400	8,400	8,400	8,400
Other payables	4,286	4,286	4,286	4,286	4,286
Total payables	12,686	12,686	12,686	12,686	12,686
Interest bearing liabilities					
Leases	6,703	59,935	58,964	57,717	56,178
Total interest bearing liabilities	6,703	59,935	58,964	57,717	56,178
Provisions					
Employee provisions	27,789	27,789	27,789	27,789	27,789
Total provisions	27,789	27,789	27,789	27,789	27,789
Total liabilities	47,178	100,410	99,439	98,192	96,653
Net assets	84,138	80,731	73,202	66,182	60,275
EQUITY*					
Parent entity interest					
Contributed equity	366,174	388,002	406,275	424,781	443,486
Reserves	19,508	19,508	19,508	19,508	19,508
Retained surplus (accumulated deficit)	(301,544)	(326,779)	(352,581)	(378,107)	(402,719)
Total parent entity interest	84,138	80,731	73,202	66,182	60,275
Total equity	84,138	80,731	73,202	66,182	60,275

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 2023-24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(301,544)	19,508	-	366,174	84,138
Adjusted opening balance	(301,544)	19,508	-	366,174	84,138
Comprehensive income					
Surplus/(deficit) for the period	(25,235)	-	-	-	(25,235)
Total comprehensive income	(25,235)	-	-	-	(25,235)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	21,828	21,828
Sub-total transactions with owners	-	-	-	21,828	21,828
Estimated closing balance as at 30 June 2024	(326,779)	19,508	-	388,002	80,731
Closing balance attributable to the Australian Government	(326,779)	19,508	-	388,002	80,731

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	185,640	184,594	189,809	192,473	194,343
Sale of goods and rendering of services	16,000	16,000	16,000	16,000	16,000
Net GST received	6,269	6,416	6,510	6,573	6,567
Other	875	875	875	875	875
Total cash received	208,784	207,885	213,194	215,921	217,785
Cash used					
Employees	108,633	113,771	117,124	118,668	120,785
Suppliers	70,349	73,518	74,479	75,496	75,073
Interest payments on lease liability	20	1,442	1,827	1,717	1,595
s74 External Revenue transferred to the OPA	16,875	16,875	16,875	16,875	16,875
Total cash used	195,877	205,606	210,305	212,756	214,328
Net cash from/(used by) operating activities	12,907	2,279	2,889	3,165	3,457
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	28,772	23,411	18,273	18,506	18,705
Total cash used	28,772	23,411	18,273	18,506	18,705
Net cash from/(used by) investing activities	(28,772)	(23,411)	(18,273)	(18,506)	(18,705)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	16,908	23,411	18,273	18,506	18,705
Total cash received	16,908	23,411	18,273	18,506	18,705
Cash used					
Principal payments on lease liability	1,043	2,279	2,889	3,165	3,457
Total cash used	1,043	2,279	2,889	3,165	3,457
Net cash from/(used by) financing activities	15,865	21,132	15,384	15,341	15,248
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,094	1,094	1,094	1,094	1,094
Cash and cash equivalents at the end of the reporting period	1,094	1,094	1,094	1,094	1,094

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	18,491	21,828	18,273	18,506	18,705
Total new capital appropriations	18,491	21,828	18,273	18,506	18,705
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	18,491	21,828	18,273	18,506	18,705
Total items	18,491	21,828	18,273	18,506	18,705
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	28,772	23,411	18,273	18,506	18,705
TOTAL	28,772	23,411	18,273	18,506	18,705
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	30,690	78,922	20,191	20,424	20,623
less: ROU Additions	(1,918)	(41,164)	(1,918)	(1,918)	(1,918)
less: gifted assets/lease incentive	-	(14,347)	-	-	-
Total cash used to acquire assets	28,772	23,411	18,273	18,506	18,705

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 2023-24)

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2023				
Gross book value	-	81,146	124,679	205,825
Gross book value - ROU assets	10,180	167	-	10,347
Accumulated depreciation/ amortisation and impairment	-	(35,381)	(77,176)	(112,557)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,466)	(127)	-	(3,593)
Opening net book balance	6,714	45,805	47,503	100,022
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	124	12,757	10,530	23,411
By purchase - appropriation ordinary annual services - ROU assets	41,094	70	-	41,164
Assets received as gifts/donations/lease incentive	5,941	8,406	-	14,347
Total additions	47,159	21,233	10,530	78,922
Other movements				
Depreciation/amortisation expense	(446)	(11,798)	(11,883)	(24,127)
Depreciation/amortisation on ROU assets	(3,316)	(71)	-	(3,387)
Total other movements	(3,762)	(11,869)	(11,883)	(27,514)
As at 30 June 2024				
Gross book value	6,065	102,309	135,209	243,583
Gross book value - ROU assets	51,274	237	-	51,511
Accumulated depreciation/ amortisation and impairment	(446)	(47,179)	(89,059)	(136,684)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,782)	(198)	-	(6,980)
Closing net book balance	50,111	55,169	46,150	151,430

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Suppliers	5,633	6,040	6,432	6,525	6,662
Depreciation and amortisation (a)	50,328	50,328	50,328	50,328	50,328
Total expenses administered on behalf of Government	55,961	56,368	56,760	56,853	56,990
Net (cost of)/contribution by services	55,961	56,368	56,760	56,853	56,990
Surplus/(deficit) before income tax	55,961	56,368	56,760	56,853	56,990
Income tax expense					
Surplus/(deficit) after income tax	55,961	56,368	56,760	56,853	56,990
Total comprehensive income/(loss)	55,961	56,368	56,760	56,853	56,990

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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	828	828	828	828	828
Total financial assets	828	828	828	828	828
Non-financial assets					
Land and buildings	2,764,400	2,750,589	2,737,477	2,724,972	2,713,170
Property, plant and equipment	44,896	66,540	70,287	71,511	72,774
Heritage and cultural	126,426	127,147	127,869	128,595	129,327
Intangibles	8,630	10,786	12,970	15,347	17,861
Other non-financial assets	529	529	529	529	529
Total non-financial assets	2,944,881	2,955,591	2,949,132	2,940,954	2,933,661
Total assets administered on behalf of Government	2,945,709	2,956,419	2,949,960	2,941,782	2,934,489
LIABILITIES					
Payables					
Suppliers	918	918	918	918	918
Other payables	740	740	740	740	740
Total payables	1,658	1,658	1,658	1,658	1,658
Total liabilities administered on behalf of Government	1,658	1,658	1,658	1,658	1,658
Net assets/(liabilities)	2,944,051	2,954,761	2,948,302	2,940,124	2,932,831

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	6,751	6,102	4,551	4,382	4,466
Total cash received	6,751	6,102	4,551	4,382	4,466
Cash used					
Suppliers	12,384	12,142	10,983	10,907	11,128
Total cash used	12,384	12,142	10,983	10,907	11,128
Net cash from/(used by) operating activities	(5,633)	(6,040)	(6,432)	(6,525)	(6,662)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	67,414	61,038	43,869	42,150	43,035
Total cash used	67,414	61,038	43,869	42,150	43,035
Net cash from/(used by) investing activities	(67,414)	(61,038)	(43,869)	(42,150)	(43,035)
Net increase/(decrease) in cash held	(73,047)	(67,078)	(50,301)	(48,675)	(49,697)
Cash from Official Public Account for:					
- Appropriations	79,798	73,180	54,852	53,057	54,163
Total cash from Official Public Account	79,798	73,180	54,852	53,057	54,163
Cash to Official Public Account for:					
- Appropriations	(6,751)	(6,102)	(4,551)	(4,382)	(4,466)
Total cash to Official Public Account	(6,751)	(6,102)	(4,551)	(4,382)	(4,466)
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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities - Bill 1	48,358	55,200	43,869	42,150	43,035
Total new capital appropriations	48,358	55,200	43,869	42,150	43,035
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	48,358	55,200	43,869	42,150	43,035
Total items	48,358	55,200	43,869	42,150	43,035
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	67,414	61,038	43,869	42,150	43,035
TOTAL	67,414	61,038	43,869	42,150	43,035
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	67,414	61,038	43,869	42,150	43,035
Total cash used to acquire assets	67,414	61,038	43,869	42,150	43,035

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 2023-24)

	Asset category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023						
Gross book value	145,560	2,667,615	47,918	126,426	11,641	2,999,160
Accumulated depreciation/amortisation and impairment	-	(48,775)	(3,022)	-	(3,011)	(54,808)
Opening net book balance	145,560	2,618,840	44,896	126,426	8,630	2,944,352
CAPITAL ASSET ADDITIONS						-
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	34,964	22,365	721	2,988	61,038
Total additions	-	34,964	22,365	721	2,988	61,038
Other movements						
Depreciation/amortisation expense	-	(48,775)	(721)	-	(832)	(50,328)
Total other movements	-	(48,775)	(721)	-	(832)	(50,328)
As at 30 June 2024						
Gross book value	145,560	2,702,579	70,283	127,147	14,629	3,060,198
Accumulated depreciation/amortisation and impairment	-	(97,550)	(3,743)	-	(3,843)	(105,136)
Closing net book balance	145,560	2,605,029	66,540	127,147	10,786	2,955,062

Prepared on Australian Accounting Standards basis.

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

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	Public Governance, Performance and Accountability Act 2013