



**BUDGET**★  
**PORTFOLIO BUDGET STATEMENTS 2013–14**  
BUDGET RELATED PAPER NO. 1.19C

DEPARTMENT OF PARLIAMENTARY  
SERVICES

BUDGET INITIATIVES AND EXPLANATIONS OF  
APPROPRIATIONS SPECIFIED BY OUTCOMES  
AND PROGRAMS BY AGENCY

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Ms Karen Williams  
Chief Finance Officer  
Department of Parliamentary Services  
(02) 6277 8818.



PARLIAMENT OF AUSTRALIA  
DEPARTMENT OF PARLIAMENTARY SERVICES

Senator the Hon. John Hogg  
President of the Senate  
Parliament House  
CANBERRA ACT 2600

Ms Anna Burke MP  
Speaker  
Parliament House  
CANBERRA ACT 2600

Dear Mr President and Speaker

**Portfolio Budget Statements 2013–14**

I hereby submit Portfolio Budget Statements in support of the 2013–14 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

Carol Mills  
Secretary

8.5.13

## **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nfp	not for publication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

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 Ms Karen Williams, Chief Finance Officer, Department of Parliamentary Services, on (02) 6277 8818.

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 BUDGET STATEMENTS**

# USER GUIDE

The purpose of the 2013-14 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. Agencies 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) 2013-14. 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*, non-general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates and accordingly, these entities are not reported in the PB Statements.

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# **DEPARTMENTAL OVERVIEW**



## DEPARTMENTAL OVERVIEW

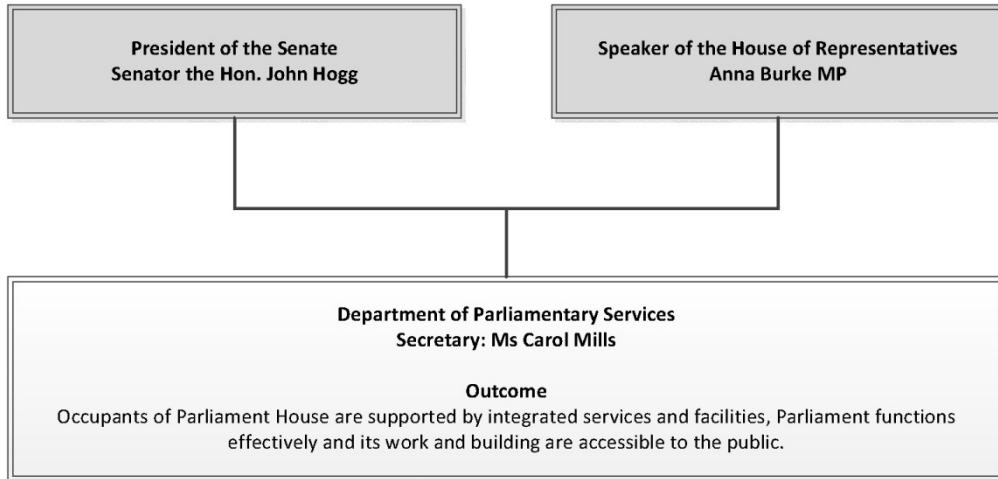
The Department of Parliamentary Services (DPS) supports the work of the Australian Parliament, maintains Parliament House as a symbol of Australian democracy, and makes the building, and the important activity that takes place within it, accessible and engaging. DPS reports to the Presiding Officers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

DPS services comprise:

- library and research;
- parliamentary broadcasting and recording;
- ICT and building security;
- a full range of information and communication technology services;
- extensive visitor services, including tours, retail and information at Parliament House and online;
- asset management, including building and landscape planning, upgrading and maintenance;
- health and recreation and hospitality services;
- Parliament House art collection (PHAC) and historic memorials collection (HMC) management; and
- corporate services to DPS.

*Departmental Overview*

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



## DEPARTMENTAL RESOURCES

Table 1 shows the total new resources provided to DPS in the 2013–14 budget year.

**Table 1: DPS Resources 2013–14**

	Appropriation (Parliamentary Departments) Bill (No.1) \$'000	Receipts \$'000	Total \$'000
<b>DPS</b>			
Administered appropriations	20,437	-	20,437
Departmental appropriations	111,513	6,858	118,371
<b>Total:</b>	<b>131,950</b>	<b>6,858</b>	<b>138,808</b>
	<b>Resources available for DPS</b>		<b>138,808</b>



# **Department of Parliamentary Services**

## **Agency Resources and Planned Performance**





# DEPARTMENT OF PARLIAMENTARY SERVICES

## Section 1: Agency Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Department of Parliamentary services provides essential services to support the work of the Parliament, maintain Parliament House as a symbol of democracy, and ensure that the important activity that takes place within it is accessible and engaging for all.

The Department is building on its foundation of service excellence by developing innovative and adaptive approaches that will shape the services it delivers to the occupants of and visitors to Parliament House.

Areas of priority for the Department are to:

- Strategically plan to maintain and enhance Parliament House;
- Provide information and communication technologies that support the Parliament and connect with the wider community;
- Enable physical and virtual access to the Parliament to engage with and meet the needs of a diverse range of occupants, visitors and the community;
- Support the work of Parliament to ensure its effective function and duties;
- Ensure the Parliament's assets are cared for and respected and its heritage value is maintained for future generations.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Department of Parliamentary Services Resource Statement — Budget Estimates for 2013–14 as at Budget May 2013**

	Estimate of prior year amounts available in 2013–14 \$'000	Proposed at Budget 2013–14 \$'000	Total estimate 2013–14 \$'000	Actual available appropriation 2012–13 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	16,911	-	16,911	-
Departmental appropriation <sup>3</sup>	-	111,513	111,513	110,822
s31 Relevant agency receipts <sup>4</sup>	-	6,858	6,858	6,723
<b>Total</b>	<b>16,911</b>	<b>118,371</b>	<b>135,282</b>	<b>117,545</b>
<b>Administered non-operating</b>				
Administered assets and liabilities <sup>5</sup>	-	20,437	20,437	12,896
<b>Total</b>	<b>-</b>	<b>20,437</b>	<b>20,437</b>	<b>12,896</b>
<b>Total other services</b>	<b>-</b>	<b>20,437</b>	<b>20,437</b>	<b>12,896</b>
<b>Total available annual appropriations</b>	<b>16,911</b>	<b>138,808</b>	<b>155,719</b>	<b>130,441</b>

<sup>1</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14

<sup>2</sup> Estimated adjusted balance carried forward from previous year

<sup>3</sup> Includes an amount of \$9.789m in 2013–14 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'.

<sup>4</sup> s31 Relevant Agency receipts - estimate

<sup>5</sup> Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14 (refer to table 3.2.10 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

Reader note: All figures are GST exclusive.

### Third Party Payments from and on behalf of other agencies

	2013–14 \$'000	2012–13 \$'000
Payments made by DPS on behalf of other agencies:		
Department of Finance and Deregulation <i>Parliamentary Entitlements Act 1990</i>	13,877	13,737

### 1.3 BUDGET MEASURES

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

**Table 1.2: Agency 2013–14 Budget measures**

**Part 1: Measures announced since the 2012–13 MYEFO**

	Program	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>Expense measures</b>						
Parliament House - 25th Anniversary	1					
Departmental expenses		85	-	-	-	-
Parliament House Safety Works	1					
Departmental expenses		-	655	-	-	-
<b>Total</b>		<b>85</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expense measures</b>						
Departmental		85	655	-	-	-
<b>Total</b>		<b>85</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital measures</b>						
Parliament House Safety Works	2					
Administered		-	6,930	-	-	-
<b>Total</b>		<b>-</b>	<b>6,930</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital measures</b>						
Administered		-	6,930	-	-	-
<b>Total</b>		<b>-</b>	<b>6,930</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on a Government Financial Statistics (fiscal) basis.

**Part 2: MYEFO measures not previously reported in a portfolio statement**

	Program	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>Measures</b>						
Fire Service Levy - reduction <sup>1</sup>	1					
Departmental expenses		(536)	(559)	(585)	(585)	(585)
Targeted savings - public service efficiencies	1					
Departmental expenses		(381)	(568)	(810)	(931)	(886)
<b>Total</b>		<b>(917)</b>	<b>(1,127)</b>	<b>(1,395)</b>	<b>(1,516)</b>	<b>(1,471)</b>
<b>Total measures</b>						
Departmental		(917)	(1,127)	(1,395)	(1,516)	(1,471)
<b>Total</b>		<b>(917)</b>	<b>(1,127)</b>	<b>(1,395)</b>	<b>(1,516)</b>	<b>(1,471)</b>

<sup>1</sup> The Fire Service Levy - reduction was a measure announced in the 2012–13 Budget but has not been previously reported in a DPS Portfolio Budget Statement.

Reader note: An estimate amount in brackets indicates a reduction in expenses.

Prepared on a Government Financial Statistics (fiscal) basis.



## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

The outcome for DPS is described below together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of DPS in achieving parliamentary outcomes.

**Outcome: Occupants of Parliament House are supported by integrated services and facilities, Parliament functions effectively and its work and building are accessible to the public.**

#### Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for the DPS outcome by program.

**Table 2.1: Budgeted Expenses for Outcome**

<b>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</b>	2012–13	2013–14
	Estimated actual expenses \$'000	Estimated expenses \$'000
<b>Program 1 – Other Departmental – DPS</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	107,798	108,582
Expenses not requiring appropriation in the Budget year <sup>2</sup>	29,505	20,650
<b>Total for Program 1: Other Departmental – DPS</b>	<b>137,303</b>	<b>129,232</b>
<b>Program 2 – Parliament House Works Program</b>		
Annual Administered Appropriations		
Administered Assets and Liabilities Appropriation (Parliamentary Departments) Bill (No. 1)	12,896	20,437
Expenses not requiring appropriation in the Budget year <sup>2</sup>	26,933	27,059
<b>Total for Program 2: Parliament House Works Program</b>	<b>39,829</b>	<b>47,496</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered appropriations		
Administered Assets and Liabilities Appropriation (Parliamentary Departments) Bill (No. 1)	12,896	20,437
Departmental expenses		
Departmental appropriation <sup>1</sup>	107,798	108,582
Expenses not requiring appropriation in the Budget year <sup>2</sup>	56,438	47,709
<b>Total expenses for Outcome 1</b>	<b>177,132</b>	<b>176,728</b>
	2012–13	2013–14
<b>Average Staffing Level (number)</b>	704	705

<sup>1</sup> Departmental Appropriation combines "Ordinary annual services (Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14)" and "Revenue from independent sources (s31)".

<sup>2</sup> Expenses not requiring appropriation in the Budget year comprises Depreciation Expense, Amortisation Expense, Audit fees and the anticipated operating loss of \$4.5m in 2012–13 which is funded by DPS reserves.

## Contributions to Outcome

### Program 1: Parliamentary Services

#### Program Objective

- Strategically plan to maintain and upgrade Parliament House;
- Provide a range of research, information and reporting services to support the work of the Parliament and engage the community;
- Maintain Parliament House as a safe and accessible workplace and public building;
- Provide infrastructure and services to building occupants and electorate office staff to enable them to conduct their work; and
- Provide services and facilities for visitors to Parliament House.

### Program Expenses

	2012–13 Revised budget \$'000	2013–14 Budget \$'000	2014–15 Forw ard year 1 \$'000	2015–16 Forw ard year 2 \$'000	2016–17 Forw ard year 3 \$'000
Annual departmental expenses:					
Other Departmental - DPS	107,798	108,582	108,559	109,689	110,999
Expenses not requiring appropriation in the Budget year <sup>1</sup>	29,505	20,650	17,738	17,105	14,410
<b>Total Departmental expenses</b>	<b>137,303</b>	<b>129,232</b>	<b>126,297</b>	<b>126,794</b>	<b>125,409</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year comprises Depreciation Expense, Amortisation Expense, Audit fees and the anticipated operating loss of \$4.5m in 2012–13 which is funded by DPS reserves.

DPS Budget Statements

<b>Program 1 Key Performance Indicators</b>					
Key Performance Indicators	2012–13 Revised budget	2013–14 Budget	2014–15 Forw ard year 1	2015–16 Forw ard year 2	2016–17 Forw ard year 3
Number of visitors	Number of visitors to Parliament House (total; participants in general public tours; participants in school tours; participants in other tours)				
	Number of virtual visitors to Parliament House				
	Number of functions and events held in Parliament House (official visits; Parliamentary; non-Parliamentary)				
Visitor satisfaction (target: 85% satisfaction)	Visitor satisfaction with services—visitor services (including tours and information); The Parliament Shop; visitor catering; website; building access and parking				
Building occupant satisfaction (target: 85% satisfaction)	Occupant satisfaction with services—IT services; Help Desk; Library; Broadcasting and Hansard; Security; Building maintenance; other services				
Timeliness targets met in service delivery	Percentage of timeliness targets met in service delivery (IT services; help desk; Hansard; research services and publication; information access services; maintenance services)				



## Contributions to Outcome

### Program 2: Parliament House Works Program

**Program Objective**  
 Plan, develop and deliver into service:

- a building works program; and
- an artworks conservation and development program.

This program supports the operation of Parliament into the future, while at the same time preserving the design integrity of the architecture, engineering systems, art and landscape that make up Parliament House.

### Program Appropriation

	2012–13 Revised budget \$'000	2013–14 Budget \$'000	2014–15 Forw ard year1 \$'000	2015–16 Forw ard year2 \$'000	2016–17 Forw ard year3 \$'000
Annual Administered Appropriations:					
Parliament House Works Program	12,896	20,437	13,798	14,109	14,359
Expenses not requiring appropriation in the Budget year <sup>1</sup>	26,933	27,059	27,191	27,327	27,327
<b>Total Program expenses</b>	<b>39,829</b>	<b>47,496</b>	<b>40,989</b>	<b>41,436</b>	<b>41,686</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense and Amortisation Expense.

### Program 2 Key Performance Indicators

Key Performance Indicator	2012–13 Revised budget	2013–14 Budget	2014–15 Forw ard year 1	2015–16 Forw ard year 2	2016–17 Forw ard year 3
Asset Custodianship					

Note: Both Program 1 and Program 2 appropriation contribute to the asset custodianship indices.



## **Section 3: Explanatory Tables and Budgeted Financial Statements**

Section 3 presents explanatory tables and budgeted financial statements which provide readers with financial accounting information about the agency's operations over the Budget year (2013–14) and the three forward years. This section also provides further details of the reconciliation between total agency resources and outcome attribution, and indicates movements in administered funds, Special Account flows and Indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of Administered Funds Between Years**

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. The DPS administered appropriation is provided as Asset and Liability appropriations and funds do not lapse.

#### **3.1.2 Special Accounts**

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Ministers Determination under the FMA Act or under separate enabling legislation. DPS does not have any Special Accounts.

#### **3.1.3 Australian Government Indigenous Expenditure**

The 2013–14 Australian Government Indigenous Expenditure statement is not applicable because DPS has no indigenous specific expenses.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

The agency resource statement (Table 1.1) provides a consolidated view of all resources available to the agency in 2013-14. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The income statement (Table 3.2.1) shows only the operating appropriation provided in 2013-14.

### **3.2.2 Analysis of Budgeted Financial Statements**

#### **Comprehensive Income Statement**

Total expenses in 2013-14 are estimated to decrease by \$8.071 million mainly due to lower depreciation expenses of \$4.185 million and the removal of the effect of the operating loss of \$4.5 million estimated for the 2012-13 financial year.

Appropriation revenue for 2013-14 has increased by \$0.479 million, as a result of a new expense measure for the Parliament House Workplace Health and Safety (WHS) Works Program of \$0.655 million offset by savings measures and parameter adjustments. Own source revenue for 2013-14 is forecast to increase marginally over the estimates period.

The total comprehensive income/loss attributable to the department has moved from a forecast loss of \$4.5 million in 2012-13 to zero in 2013-14.

#### **Budgeted Balance Sheet**

Total Departmental Equity in 2013-14 reduces by \$10.6 million mainly due to the difference between unfunded depreciation expenses and capital funding for new and replacement assets.

Departmental net assets are forecast to increase over the forward estimates period largely as a result of revenue to be received for asset replacement, through the Departmental Capital Budget, exceeding the estimated annual depreciation charges from the 2014-15 forward estimate year onwards. At the end of 2013-14 total assets are estimated at \$87.9 million. Total liabilities are estimated at \$28.1 million which comprise payables of \$2.6 million and provisions of \$25.5 million.

DPS administers assets with an estimated value at 30 June 2014 of \$2,134.8 million and will receive \$20.437 million in 2013-14 to purchase new assets or enhance existing assets in 2013-14. The Administered Capital Budget will increase by \$7.541 million from 2012-13, mainly due to a new capital measure for the Parliament House WHS Works Program of \$6.930 million.

### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012–13	2013–14	2014–15	2015–16	2016–17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	69,034	68,707	70,543	72,541	75,431
Suppliers	43,649	40,090	38,316	37,448	35,868
Depreciation and amortisation	24,620	20,435	17,438	16,805	14,110
<b>Total expenses</b>	<b>137,303</b>	<b>129,232</b>	<b>126,297</b>	<b>126,794</b>	<b>125,409</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	5,236	5,341	5,448	5,557	5,668
Rental income	1,487	1,517	1,547	1,578	1,610
Other	120	120	120	120	120
<b>Total own-source revenue</b>	<b>6,843</b>	<b>6,978</b>	<b>7,115</b>	<b>7,255</b>	<b>7,398</b>
<b>Gains</b>					
Other	180	180	180	180	180
<b>Total gains</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>Total own-source income</b>	<b>7,023</b>	<b>7,158</b>	<b>7,295</b>	<b>7,435</b>	<b>7,578</b>
<b>Net cost of (contribution by) services</b>	<b>130,280</b>	<b>122,074</b>	<b>119,002</b>	<b>119,359</b>	<b>117,831</b>
Revenue from Government <sup>1</sup>	101,160	101,639	101,564	102,554	103,721
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(29,120)</b>	<b>(20,435)</b>	<b>(17,438)</b>	<b>(16,805)</b>	<b>(14,110)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(29,120)</b>	<b>(20,435)</b>	<b>(17,438)</b>	<b>(16,805)</b>	<b>(14,110)</b>

**Note: Impact of Net Cash Appropriation Arrangements**

	2012–13	2013–14	2014–15	2015–16	2016–17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	<b>(4,500)</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>2</sup>	24,620	<b>20,435</b>	17,438	16,805	14,110
<b>Total Comprehensive Income<sup>3</sup> (loss) - as per the Statement of Comprehensive Income</b>	<b>(29,120)</b>	<b>(20,435)</b>	<b>(17,438)</b>	<b>(16,805)</b>	<b>(14,110)</b>

<sup>1</sup> Revenue from Government in 2012–13 and 2013–14 varies from the respective years Departmental Appropriations by \$85,000, due to the Parliament House 25th Anniversary funding approved to be spent in 2012–13, with an appropriation being received in 2013–14.

<sup>2</sup> From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies 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 3.2.5 Departmental Capital Budget Statement.

<sup>3</sup> DPS received the Finance Minister's approval for an operating loss of \$4.5m in 2012–13.

Prepared on Australian Accounting Standards basis

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

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	221	306	306	306	306
Trade and other receivables	18,501	19,408	20,507	20,507	20,507
<b>Total financial assets</b>	<b>18,722</b>	<b>19,714</b>	<b>20,813</b>	<b>20,813</b>	<b>20,813</b>
<b>Non-financial assets</b>					
Property, plant and equipment	80,403	77,278	85,875	95,262	104,136
Intangibles	24,227	16,706	12,016	7,398	6,372
Inventories	188	188	188	188	188
Other non-financial assets	2,162	2,162	2,162	2,162	2,162
<b>Total non-financial assets</b>	<b>106,980</b>	<b>96,334</b>	<b>100,241</b>	<b>105,010</b>	<b>112,858</b>
<b>Total assets</b>	<b>125,702</b>	<b>116,048</b>	<b>121,054</b>	<b>125,823</b>	<b>133,671</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,605	2,605	2,605	2,605	2,605
Other payables	5	5	5	5	5
<b>Total payables</b>	<b>2,610</b>	<b>2,610</b>	<b>2,610</b>	<b>2,610</b>	<b>2,610</b>
<b>Provisions</b>					
Employee provisions	24,534	25,526	26,626	26,626	26,626
<b>Total provisions</b>	<b>24,534</b>	<b>25,526</b>	<b>26,626</b>	<b>26,626</b>	<b>26,626</b>
<b>Total liabilities</b>	<b>27,144</b>	<b>28,136</b>	<b>29,236</b>	<b>29,236</b>	<b>29,236</b>
<b>Net assets</b>	<b>98,558</b>	<b>87,912</b>	<b>91,818</b>	<b>96,587</b>	<b>104,435</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	164,003	173,792	195,136	216,710	238,668
Reserves	15,353	15,353	15,353	15,353	15,353
Retained surplus (accumulated deficit)	(80,798)	(101,233)	(118,671)	(135,476)	(149,586)
<b>Total parent entity interest</b>	<b>98,558</b>	<b>87,912</b>	<b>91,818</b>	<b>96,587</b>	<b>104,435</b>
<b>Total Equity</b>	<b>98,558</b>	<b>87,912</b>	<b>91,818</b>	<b>96,587</b>	<b>104,435</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity —  
Summary of Movement (Budget Year 2013–14)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2013</b>					
Balance carried forward from previous period	(80,798)	15,353		164,003	98,558
<b>Adjusted opening balance</b>	<b>(80,798)</b>	<b>15,353</b>	-	<b>164,003</b>	<b>98,558</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(20,435)				(20,435)
<b>Total comprehensive income</b>	<b>(20,435)</b>	-	-	-	<b>(20,435)</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCBs)				9,789	9,789
<b>Sub-total transactions with owners</b>	-	-	-	<b>9,789</b>	<b>9,789</b>
<b>Estimated closing balance as at 30 June 2014</b>	<b>(101,233)</b>	<b>15,353</b>	-	<b>173,792</b>	<b>87,912</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(101,233)</b>	<b>15,353</b>	-	<b>173,792</b>	<b>87,912</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	105,655	100,732	100,464	100,548	103,721
Receipts from Government					
Sale of goods and rendering of services	6,723	6,858	6,995	7,135	7,940
Net GST received	5,235	5,294	6,775	7,085	2,695
Other	120	120	120	120	120
<b>Total cash received</b>	<b>117,733</b>	<b>113,004</b>	<b>114,354</b>	<b>114,888</b>	<b>114,476</b>
<b>Cash used</b>					
Employees	68,043	67,715	69,443	72,541	75,431
Suppliers	48,619	45,204	44,911	42,347	39,045
Other	85	-	-	-	-
<b>Total cash used</b>	<b>116,747</b>	<b>112,919</b>	<b>114,354</b>	<b>114,888</b>	<b>114,476</b>
<b>Net cash from (used by) operating activities</b>	<b>986</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	10,818	9,789	21,344	21,574	21,958
<b>Total cash used</b>	<b>10,818</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>Net cash from (used by) investing activities</b>	<b>(10,818)</b>	<b>(9,789)</b>	<b>(21,344)</b>	<b>(21,574)</b>	<b>(21,958)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	9,747	9,789	21,344	21,574	21,958
<b>Total cash received</b>	<b>9,747</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>Net cash from (used by) financing activities</b>	<b>9,747</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>Net increase (decrease) in cash held</b>	<b>(85)</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	306	221	306	306	306
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>221</b>	<b>306</b>	<b>306</b>	<b>306</b>	<b>306</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012–13	2013– 14	2014– 15	2015–16	2016–17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	9,747	9,789	21,344	21,574	21,958
<b>Total new capital appropriations</b>	<b>9,747</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>Provided for:</b>					
Purchase of non-financial assets	9,747	9,789	21,344	21,574	21,958
<b>Total Items</b>	<b>9,747</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>1</sup>	10,818	9,789	21,344	21,574	21,958
<b>TOTAL</b>	<b>10,818</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	10,818	9,789	21,344	21,574	21,958
<b>Total cash used to acquire assets</b>	<b>10,818</b>	<b>9,789</b>	<b>21,344</b>	<b>21,574</b>	<b>21,958</b>

<sup>1</sup>Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

**Table 3.2.6: Statement of Asset Movements (2013–14)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2013</b>			
Gross book value	272,052	63,540	335,592
Accumulated depreciation/amortisation and impairment	(191,649)	(39,313)	(230,962)
<b>Opening net book balance</b>	<b>80,403</b>	<b>24,227</b>	<b>104,630</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase - appropriation ordinary annual services <sup>1</sup>	9,601	188	9,789
<b>Total additions</b>	<b>9,601</b>	<b>188</b>	<b>9,789</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(12,726)	(7,709)	(20,435)
<b>Total other movements</b>	<b>(12,726)</b>	<b>(7,709)</b>	<b>(20,435)</b>
<b>As at 30 June 2014</b>			
Gross book value	281,653	63,728	345,381
Accumulated depreciation/amortisation and impairment	(204,375)	(47,022)	(251,397)
<b>Closing net book balance</b>	<b>77,278</b>	<b>16,706</b>	<b>93,984</b>

<sup>1</sup> "Appropriation ordinary annual services" refers to funding provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Depreciation and amortisation	26,933	27,059	27,191	27,327	27,327
<b>Total expenses administered on behalf of Government</b>	<b>26,933</b>	<b>27,059</b>	<b>27,191</b>	<b>27,327</b>	<b>27,327</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Gains</b>					
Sale of assets	5	5	10	10	-
<b>Total gains administered on behalf of Government</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>-</b>
<b>Net Cost of (contribution by) services</b>	<b>(26,928)</b>	<b>(27,054)</b>	<b>(27,181)</b>	<b>(27,317)</b>	<b>(27,327)</b>
<b>Surplus (Deficit)</b>	<b>(26,928)</b>	<b>(27,054)</b>	<b>(27,181)</b>	<b>(27,317)</b>	<b>(27,327)</b>
<b>Total comprehensive income (loss)</b>	<b>(26,928)</b>	<b>(27,054)</b>	<b>(27,181)</b>	<b>(27,317)</b>	<b>(27,327)</b>

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)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	617	624	628	631	631
<b>Total financial assets</b>	<b>617</b>	<b>624</b>	<b>628</b>	<b>631</b>	<b>631</b>
<b>Non-financial assets</b>					
Land and buildings	2,056,550	2,050,115	2,036,911	2,023,885	2,011,109
Property, plant and equipment	84,255	84,068	83,879	83,687	83,495
<b>Total non-financial assets</b>	<b>2,140,805</b>	<b>2,134,183</b>	<b>2,120,790</b>	<b>2,107,572</b>	<b>2,094,604</b>
<b>Total assets administered on behalf of Government</b>	<b>2,141,422</b>	<b>2,134,807</b>	<b>2,121,418</b>	<b>2,108,203</b>	<b>2,095,235</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	237	237	237	237	237
<b>Total payables</b>	<b>237</b>	<b>237</b>	<b>237</b>	<b>237</b>	<b>237</b>
<b>Provisions</b>					
Other provisions	617	624	628	631	631
<b>Total provisions</b>	<b>617</b>	<b>624</b>	<b>628</b>	<b>631</b>	<b>631</b>
<b>Total liabilities administered on behalf of Government</b>	<b>854</b>	<b>861</b>	<b>865</b>	<b>868</b>	<b>868</b>
<b>Net assets/(liabilities)</b>	<b>2,140,568</b>	<b>2,133,946</b>	<b>2,120,553</b>	<b>2,107,335</b>	<b>2,094,367</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	1,523	1,353	1,388	1,420	1,439
<b>Total cash received</b>	<b>1,523</b>	<b>1,353</b>	<b>1,388</b>	<b>1,420</b>	<b>1,439</b>
<b>Cash used</b>					
Suppliers	1,290	1,360	1,391	1,423	1,439
<b>Total cash used</b>	<b>1,290</b>	<b>1,360</b>	<b>1,391</b>	<b>1,423</b>	<b>1,439</b>
<b>Net cash from (used by) operating activities</b>	<b>233</b>	<b>(7)</b>	<b>(3)</b>	<b>(3)</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant and equipment	5	5	10	10	-
<b>Total cash received</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	12,896	20,437	13,798	14,109	14,359
<b>Total cash used</b>	<b>12,896</b>	<b>20,437</b>	<b>13,798</b>	<b>14,109</b>	<b>14,359</b>
<b>Net cash from (used by) investing activities</b>	<b>(12,891)</b>	<b>(20,432)</b>	<b>(13,788)</b>	<b>(14,099)</b>	<b>(14,359)</b>
<b>Net increase (decrease) in cash held</b>	<b>(12,658)</b>	<b>(20,439)</b>	<b>(13,791)</b>	<b>(14,102)</b>	<b>(14,359)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Asset and Liabilities Appropriations	12,896	20,437	13,798	14,109	14,359
- GST Annotations Appropriations	1,290	1,360	1,391	1,423	1,439
	14,186	21,797	15,189	15,532	15,798
Cash to Official Public Account for:					
- GST Annotations Returned	1,523	1,353	1,388	1,420	1,439
- Other	5	5	10	10	-
	1,528	1,358	1,398	1,430	1,439
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget Statement**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012–13	2013–14	2014–15	2015–16	2016–17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 1	12,896	20,437	13,798	14,109	14,359
<b>Total new capital appropriations</b>	<b>12,896</b>	<b>20,437</b>	<b>13,798</b>	<b>14,109</b>	<b>14,359</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	12,896	20,437	13,798	14,109	14,359
<b>Total Items</b>	<b>12,896</b>	<b>20,437</b>	<b>13,798</b>	<b>14,109</b>	<b>14,359</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	12,896	20,437	13,798	14,109	14,359
<b>TOTAL AMOUNT SPENT</b>	<b>12,896</b>	<b>20,437</b>	<b>13,798</b>	<b>14,109</b>	<b>14,359</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	12,896	20,437	13,798	14,109	14,359
<b>Total cash used to acquire assets</b>	<b>12,896</b>	<b>20,437</b>	<b>13,798</b>	<b>14,109</b>	<b>14,359</b>

<sup>1</sup>Funded by Administered Asset and Liabilities Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14

Prepared on Australian Accounting Standards basis.

**Table 3.2.11: Statement of Administered Asset Movements (2013–14)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2013</b>					
Gross book value	50,000	2,633,124	19,115	78,712	2,780,951
Accumulated depreciation/amortisation and impairment	-	(626,574)	(13,572)	-	(640,146)
<b>Opening net book balance</b>	<b>50,000</b>	<b>2,006,550</b>	<b>5,543</b>	<b>78,712</b>	<b>2,140,805</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	19,701	86	650	20,437
<b>Total additions</b>	<b>-</b>	<b>19,701</b>	<b>86</b>	<b>650</b>	<b>20,437</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(26,136)	(923)	-	(27,059)
<b>Total other movements</b>	<b>-</b>	<b>(26,136)</b>	<b>(923)</b>	<b>-</b>	<b>(27,059)</b>
<b>As at 30 June 2014</b>					
Gross book value	50,000	2,652,825	19,201	79,362	2,801,388
Accumulated depreciation/amortisation and impairment	-	(652,710)	(14,495)	-	(667,205)
<b>Closing net book balance</b>	<b>50,000</b>	<b>2,000,115</b>	<b>4,706</b>	<b>79,362</b>	<b>2,134,183</b>

<sup>1</sup> "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation (Parliamentary Departments) Bill (No. 1) 2013–14.

Prepared on Australian Accounting Standards basis.

### **3.2.4 Notes to the Financial Statements**

The preceding budgeted financial statements tables represent estimates by the Department of results that will be reported in year-end annual financial statements for the current year, budget year and forward estimates years. The basis of accounting for the year-end reports is that required under the Finance Minister's Orders (Reporting requirements) and Accounting Standards. This basis of accounting has been applied in general terms to the estimates contained in the above budgeted financial statements tables.



## **GLOSSARY**

APS	Australian Public Service
CPI	Consumer Price Index
FMA Act	Financial Management and Accountability Act 1997
GST	Goods and Services Tax
IT	Information Technology