

PORTFOLIO BUDGET STATEMENTS 2022–23
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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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 Ms President and Mr Speaker

I hereby submit the October Portfolio Budget Statements in support of the 2022-23 October Budget for the Department of Parliamentary Services.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Rob Stefanic', with a long horizontal line extending to the right.

Rob Stefanic
Secretary

18 October 2022

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| nfp | not for publication |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 October 2022-23 *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.

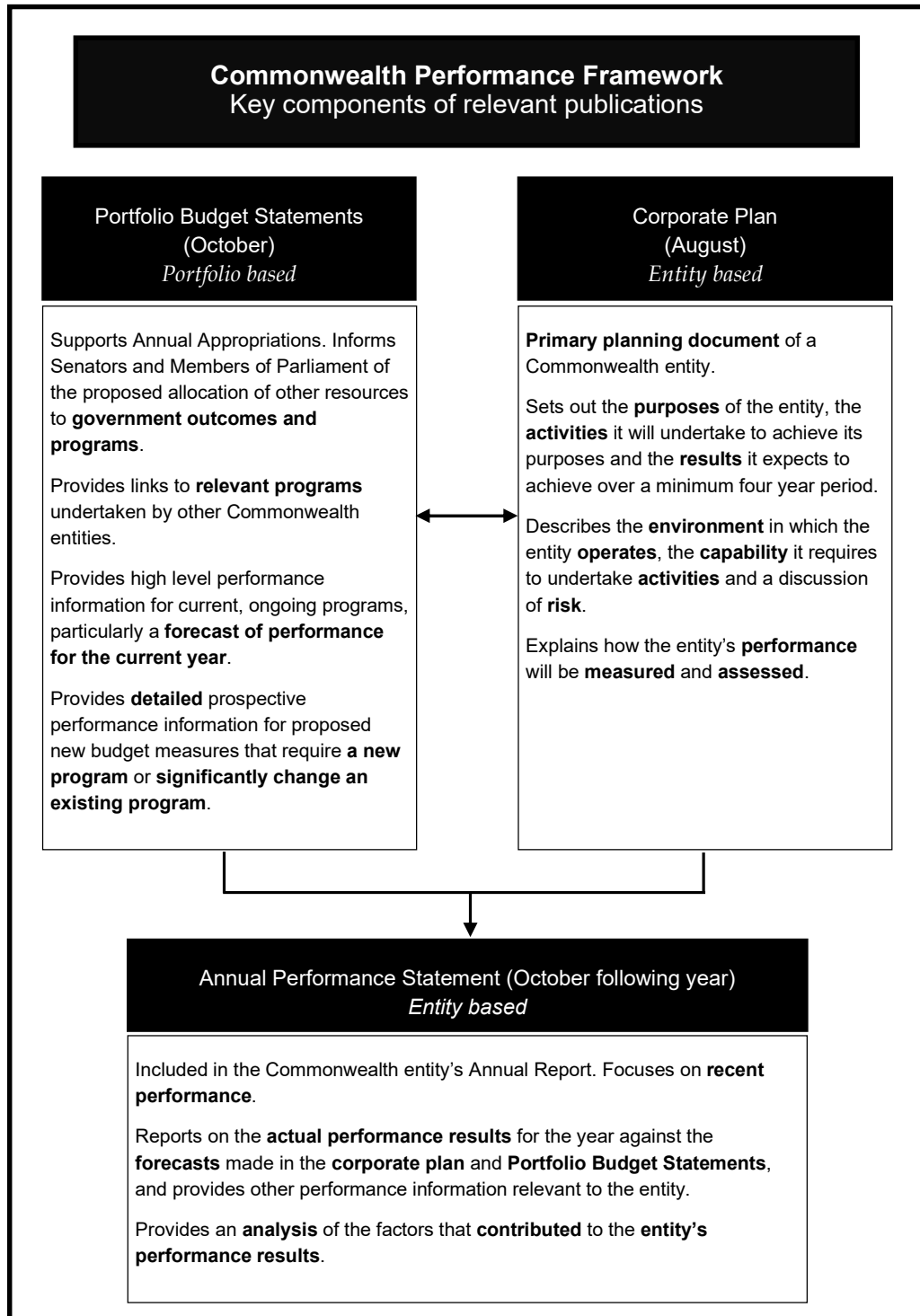
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2022-23 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



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Departmental Overview

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

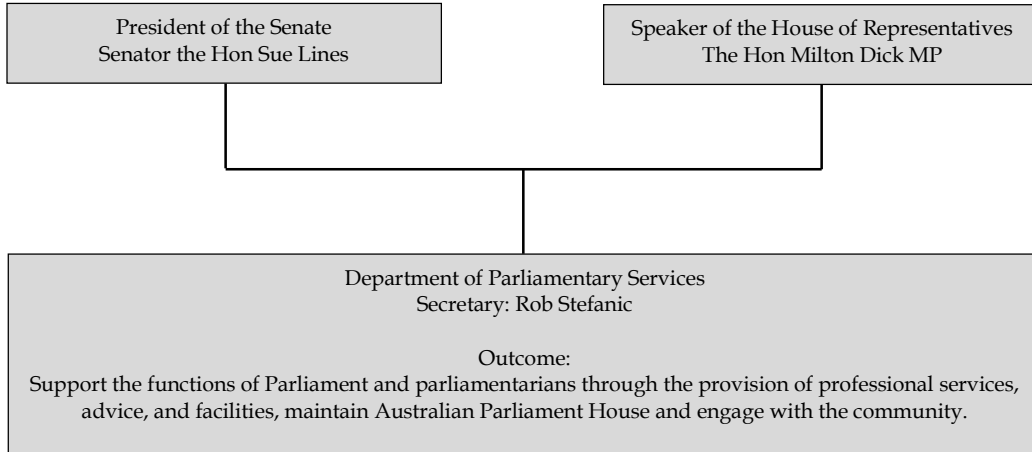
DPS supports the Australian Parliament and parliamentarians through innovative, unified and client and community focused services. We are proud to be custodians of Parliament House, the iconic symbol of Australian parliamentary democracy and a significant destination for Australian and international 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 October *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 October *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' 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 2022-23 as at October Budget 2022

| | 2021-22 <i>Estimated actual \$'000</i> | 2022-23 Estimate \$'000 |
|---|---|-----------------------------------|
| Departmental | | |
| Annual appropriations - ordinary annual services (a) | | |
| Prior year appropriations available | 31,977 | 31,702 |
| Departmental appropriation (b) | 154,067 | 156,901 |
| s74 External Revenue (c) | 7,802 | 14,961 |
| Departmental capital budget (d) | 22,949 | 18,491 |
| Total departmental annual appropriations | <u>216,795</u> | <u>222,055</u> |
| Total departmental resourcing | 216,795 | 222,055 |
| Administered | | |
| Annual appropriations - ordinary annual services (a) | 5,993 | 5,633 |
| Prior year appropriations available | 19,913 | 31,817 |
| Annual appropriations - other services - non-operating (e) | | |
| Administered assets and liabilities | 40,362 | 48,358 |
| Total administered annual appropriations | <u>60,275</u> | <u>80,175</u> |
| Total administered resourcing | 60,275 | 80,175 |
| Total resourcing for DPS | 277,070 | 302,230 |
| | <u>2021-22</u> | <u>2022-23</u> |
| Average staffing level (number) | 961 | 968 |
| Third party payments from and on behalf of other entities | | |
| | 2021-22 <i>Estimated actual \$'000</i> | 2022-23 Estimate \$'000 |
| Payments made on behalf of another entity (as disclosed in the respective entity's resource statement) | | |
| Payments made to corporate entities within the Portfolio | | |
| Department of Finance | | |
| <i>Parliamentary Business Resources Act 2017</i> | 21,902 | 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) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.
- 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) 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) Administered 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 3.10 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 October Budget Paper No. 2 and are summarised below.

Table 1.2: DPS October 2022-23 Budget measures

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

| | Program | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 | 2025-26 \$'000 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Payment measures | | | | | | |
| Department of Parliamentary Services - additional resources | | | | | | |
| | 1.1 | | | | | |
| | Administered payment | - | - | - | - | - |
| | Departmental payment | - | 4.2 | 4.8 | 3.4 | 3.5 |
| | Total | - | 4.2 | 4.8 | 3.4 | 3.5 |
| Total payment measures | | | | | | |
| | Administered | - | - | - | - | - |
| | Departmental | - | 4.2 | 4.8 | 3.4 | 3.5 |
| | Total | - | 4.2 | 4.8 | 3.4 | 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 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 Department of Parliamentary Services 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/2020-21>

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| Program 1.1: Parliamentary Services | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 154,067 | 156,901 | 161,464 | 163,401 | 165,008 |
| s74 External Revenue (a) | 8,031 | 14,961 | 14,961 | 14,961 | 14,961 |
| Expenses not requiring appropriation in the Budget year (b) | 23,929 | 20,764 | 20,732 | 20,732 | 20,732 |
| Departmental total | 186,027 | 192,626 | 197,157 | 199,094 | 200,701 |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Bill No. 1) | 5,993 | 5,633 | 5,930 | 6,266 | 6,332 |
| Expenses not requiring appropriation in the Budget year (b) | 45,082 | 50,328 | 50,328 | 50,328 | 50,328 |
| Administered total | 51,075 | 55,961 | 56,258 | 56,594 | 56,660 |
| Total expenses for program 1.1 | 237,102 | 248,587 | 253,415 | 255,688 | 257,361 |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| Outcome 1 Totals by appropriation type | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriations ⁷⁴ External Revenue (a) | 154,067 | 156,901 | 161,464 | 163,401 | 165,008 |
| Expenses not requiring appropriation in the Budget year (b) | 23,929 | 20,764 | 20,732 | 20,732 | 20,732 |
| Departmental total | 186,027 | 192,626 | 197,157 | 199,094 | 200,701 |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Bill No. 1) | 5,993 | 5,633 | 5,930 | 6,266 | 6,332 |
| Expenses not requiring appropriation in the Budget year (b) | 45,082 | 50,328 | 50,328 | 50,328 | 50,328 |
| Administered total | 51,075 | 55,961 | 56,258 | 56,594 | 56,660 |
| Total expenses for Outcome 1 | 237,102 | 248,587 | 253,415 | 255,688 | 257,361 |
| Movement of administered funds between years (c) | | | | | |
| Outcome 1: | | | | | |
| Program 1 | (24,894) | 24,894 | - | - | - |
| Total movement of administered funds | (24,894) | 24,894 | - | - | - |
| Average staffing level (number) | | | | | |
| | 2021-22 961 | 2022-23 968 | | | |

- 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 criteria for Outcome 1

Table 2.1.2 details the performance criteria 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 October 2022-23 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 DPS-specific recommendations from the <i>Review of the Parliamentary Workplace: Responding to Serious Incidents</i> and the <i>Set the Standard: Report on the Independent Review into Commonwealth Parliamentary Workplaces</i>. • Enhance the Parliament’s engagement with the community, and <ul style="list-style-type: none"> ○ Enhance the digital engagement with parliamentary content. ○ Continue to develop our physical visitor experience at Parliament House. ○ Ensure our retail and event services to occupants and business visitors enables Parliament. ○ Support the Parliament’s engagement with the community and initiatives to help develop 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 its precincts. ○ Develop and implement appropriate strategic and timely 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 |
| Prior year 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 | DPS met the majority of 2021-22 targets measured using the specific Performance Measures published in the DPS Corporate Plan. |
| Budget Year 2022-23 | <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 2023-24 and beyond | As per 2022-23. | As per 2022-23 |
| Material changes to Program 1.1 resulting from October 2022-23 Budget Measures: | | |
| There have been no changes to Program 1.1 resulting from October 2022-23 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 2022-23 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 2022-23, 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 had additional funding allocated as part of the 2020-21 budget to support the changing cost of operations. This funding ceased in 2022-23. In this budget DPS has received some funding to support the increased demand for Hansard and Broadcasting services, particularly to support Committee activity of the Parliament. It has also received funding to produce an increased volume of research activities to support members of the current Parliament.

Balance Sheet

The departmental and administered net asset positions are largely consistent in 2022-23 and across the forward estimates with minor movements in line with fluctuations in capital appropriations and with changing values in assets in line with market movements.

3.2. Budgeted financial statements tables

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 107,297 | 108,633 | 111,711 | 112,917 | 113,827 |
| Suppliers | 56,579 | 62,166 | 63,618 | 64,349 | 65,046 |
| Depreciation and amortisation (a) | 24,893 | 21,807 | 21,807 | 21,807 | 21,807 |
| Finance costs | 18 | 20 | 21 | 21 | 21 |
| Write-down and impairment of assets | 1,484 | - | - | - | - |
| Losses from asset sales | 83 | - | - | - | - |
| Total expenses | 190,354 | 192,626 | 197,157 | 199,094 | 200,701 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 7,531 | 14,086 | 14,086 | 14,086 | 14,086 |
| Other | 500 | 875 | 875 | 875 | 875 |
| Total own-source revenue | 8,031 | 14,961 | 14,961 | 14,961 | 14,961 |
| Other | 18 | - | - | - | - |
| Total gains | 18 | - | - | - | - |
| Total own-source income | 8,049 | 14,961 | 14,961 | 14,961 | 14,961 |
| Net (cost of)/contribution by services | (182,305) | (177,665) | (182,196) | (184,133) | (185,740) |
| Revenue from Government | 154,067 | 156,901 | 161,464 | 163,401 | 165,008 |
| Surplus/(deficit) attributable to the Australian Government | (28,238) | (20,764) | (20,732) | (20,732) | (20,732) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Total other comprehensive income | - | - | - | - | - |
| Total comprehensive income/(loss) | (28,238) | (20,764) | (20,732) | (20,732) | (20,732) |
| Total comprehensive income/(loss) attributable to the Australian Government | (28,238) | (20,764) | (20,732) | (20,732) | (20,732) |

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| Total comprehensive income/(loss) | | | | | |
| - as per statement of Comprehensive Income | (28,238) | (20,764) | (20,732) | (20,732) | (20,732) |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 24,893 | 20,873 | 20,873 | 20,873 | 20,873 |
| plus: depreciation/amortisation expenses for ROU assets (b) | 740 | 934 | 934 | 934 | 934 |
| less: lease principal repayments (b) | 964 | 1,043 | 1,075 | 1,075 | 1,075 |
| Net Cash Operating Surplus/ (Deficit) | (3,569) | - | - | - | - |

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)

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 1,094 | 1,094 | 1,094 | 1,094 | 1,094 |
| Trade and other receivables | 34,578 | 34,578 | 34,578 | 34,578 | 34,578 |
| Total financial assets | 35,672 | 35,672 | 35,672 | 35,672 | 35,672 |
| Non-financial assets | | | | | |
| Land and buildings | 5,729 | 6,714 | 7,699 | 8,684 | 9,669 |
| Property, plant and equipment | 43,048 | 47,388 | 45,594 | 43,906 | 42,300 |
| Intangibles | 44,540 | 49,681 | 49,595 | 48,212 | 46,903 |
| Inventories | 232 | 232 | 232 | 232 | 232 |
| Other non-financial assets | 5,671 | 5,671 | 5,671 | 5,671 | 5,671 |
| Total non-financial assets | 99,220 | 109,686 | 108,791 | 106,705 | 104,775 |
| Assets held for sale | | | | | |
| Total assets | 134,892 | 145,358 | 144,463 | 142,377 | 140,447 |
| 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 | 5,828 | 6,703 | 7,546 | 8,389 | 9,232 |
| Total interest bearing liabilities | 5,828 | 6,703 | 7,546 | 8,389 | 9,232 |
| 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 | 46,303 | 47,178 | 48,021 | 48,864 | 49,707 |
| Net assets | 88,589 | 98,180 | 96,442 | 93,513 | 90,740 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 347,683 | 378,038 | 397,032 | 414,835 | 432,794 |
| Reserves | 19,508 | 19,508 | 19,508 | 19,508 | 19,508 |
| Retained surplus (accumulated deficit) | (278,602) | (299,366) | (320,098) | (340,830) | (361,562) |
| Total parent entity interest | 88,589 | 98,180 | 96,442 | 93,513 | 90,740 |
| Total equity | 88,589 | 98,180 | 96,442 | 93,513 | 90,740 |

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 2022-23)

| | Retained earnings | Asset revaluation reserve | Contributed equity/capital | Total equity |
|--|-------------------|---------------------------|----------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2022 | | | | |
| Balance carried forward from previous period | (278,602) | 19,508 | 347,683 | 88,589 |
| Adjusted opening balance | (278,602) | 19,508 | 347,683 | 88,589 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | (20,764) | - | - | (20,764) |
| Total comprehensive income | (20,764) | - | - | (20,764) |
| Transactions with owners | | | | |
| Contributions by owners | | | | |
| Departmental Capital Budget (DCB) | - | - | 30,355 | 30,355 |
| Sub-total transactions with owners | - | - | 30,355 | 30,355 |
| Estimated closing balance as at 30 June 2023 | (299,366) | 19,508 | 378,038 | 98,180 |
| Closing balance attributable to the Australian Government | (299,366) | 19,508 | 378,038 | 98,180 |

Prepared on Australian Accounting Standards basis

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 162,763 | 171,862 | 176,425 | 178,362 | 179,969 |
| Sale of goods and rendering of services | 7,706 | 14,086 | 14,086 | 14,086 | 14,086 |
| Net GST received | 7,121 | 5,500 | 5,506 | 5,555 | 5,605 |
| Other | 313 | 875 | 875 | 875 | 875 |
| Total cash received | 177,903 | 192,323 | 196,892 | 198,878 | 200,535 |
| Cash used | | | | | |
| Employees | 106,202 | 108,633 | 111,711 | 112,917 | 113,827 |
| Suppliers | 62,742 | 67,666 | 69,124 | 69,904 | 70,651 |
| Interest payments on lease liability | 18 | 20 | 21 | 21 | 21 |
| s74 External Revenue transferred to the OPA | 7,830 | 14,961 | 14,961 | 14,961 | 14,961 |
| Total cash used | 176,792 | 191,280 | 195,817 | 197,803 | 199,460 |
| Net cash from/(used by) operating activities | 1,111 | 1,043 | 1,075 | 1,075 | 1,075 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 93 | - | - | - | - |
| Total cash received | 93 | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 22,359 | 30,355 | 18,994 | 17,803 | 17,959 |
| Total cash used | 22,359 | 30,355 | 18,994 | 17,803 | 17,959 |
| Net cash from/(used by) investing activities | (22,266) | (30,355) | (18,994) | (17,803) | (17,959) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 22,358 | 30,355 | 18,994 | 17,803 | 17,959 |
| Other | - | - | - | - | - |
| Total cash received | 22,358 | 30,355 | 18,994 | 17,803 | 17,959 |
| Cash used | | | | | |
| Principal payments on lease liability | 964 | 1,043 | 1,075 | 1,075 | 1,075 |
| Total cash used | 964 | 1,043 | 1,075 | 1,075 | 1,075 |
| Net cash from/(used by) financing activities | 21,394 | 29,312 | 17,919 | 16,728 | 16,884 |
| Net increase/(decrease) in cash held | 239 | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 855 | 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 |

a) Net GST Received is also included in supplier expenses. This line represents DPS re-receiving these funds after they have been swept to the Official Public Account

b) s74 External Revenue is also included in Appropriation cash received. This line represents DPS re-receiving these funds after they have been swept to the Official Public Account.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Bill 1 (DCB) | 22,949 | 30,355 | 18,350 | 17,117 | 17,303 |
| Total new capital appropriations | 22,949 | 30,355 | 18,350 | 17,117 | 17,303 |
| <i>Provided for:</i> | | | | | |
| <i>Purchase of non-financial assets</i> | 22,949 | 30,355 | 18,350 | 17,117 | 17,303 |
| Total items | 22,949 | 30,355 | 18,350 | 17,117 | 17,303 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation - DCB (a) | 22,949 | 30,355 | 16,951 | 17,117 | 17,303 |
| TOTAL | 22,949 | 30,355 | 16,951 | 17,117 | 17,303 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total cash used to acquire assets | 22,949 | 30,355 | 16,951 | 17,117 | 17,303 |

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 2022-23)

| | Asset Category | | | Total \$'000 |
|---|---------------------|--|---|-----------------|
| | Buildings \$'000 | Other property, plant and equipment \$'000 | Computer software and intangibles \$'000 | |
| As at 1 July 2022 | | | | |
| Gross book value | - | 67,220 | 109,833 | 177,053 |
| Gross book value - ROU assets | 8,332 | 97 | - | 8,429 |
| Accumulated depreciation / amortisation and impairment | - | (24,213) | (65,293) | (89,506) |
| Accumulated depreciation/amorisation and impairment - ROU assets | (2,603) | (56) | - | (2,659) |
| Opening net book balance | 5,729 | 43,048 | 44,540 | 93,317 |
| Capital asset additions | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase - appropriation equity (a) | - | 15,509 | 14,846 | 30,355 |
| By purchase - appropriation equity - ROU assets | 1,848 | 70 | - | |
| Total additions | 1,848 | 15,579 | 14,846 | 30,355 |
| Other movements | | | | |
| Depreciation/amortisation expense | - | (11,168) | (9,705) | (20,873) |
| Depreciation/amortisation on ROU assets | (863) | (71) | - | (934) |
| Total other movements | (863) | (11,239) | (9,705) | (21,807) |
| As at 30 June 2023 | | | | |
| Gross book value | - | 82,729 | 124,679 | 207,408 |
| Gross book value - ROU assets | 10,180 | 167 | - | 10,347 |
| Accumulated depreciation/ amortisation and impairment | - | (35,381) | (74,998) | (110,379) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (3,466) | (127) | - | (3,593) |
| Closing net book balance | 6,714 | 47,388 | 49,681 | 103,783 |

Prepared on Australian Accounting Standards basis.

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Suppliers | 6,886 | 5,633 | 5,930 | 6,266 | 6,332 |
| Depreciation and amortisation (a) | 45,082 | 50,328 | 50,328 | 50,328 | 50,328 |
| Write-down and impairment of assets | 293 | - | - | - | - |
| Total expenses administered on behalf of Government | 52,261 | 55,961 | 56,258 | 56,594 | 56,660 |
| Net (cost of)/contribution by services | (52,261) | (55,961) | (56,258) | (56,594) | (56,660) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation surplus | 186,395 | - | - | - | - |
| Total other comprehensive income | 186,395 | - | - | - | - |
| Total comprehensive income/(loss) | 134,134 | (55,961) | (56,258) | (56,594) | (56,660) |

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)

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | - | - | - | - | - |
| Trade and other receivables | 828 | 828 | 828 | 828 | 828 |
| Total financial assets | 828 | 828 | 828 | 828 | 828 |
| Non-financial assets | | | | | |
| Land and buildings | 2,755,647 | 2,764,400 | 2,750,509 | 2,737,176 | 2,724,475 |
| Property, plant and equipment | 38,511 | 50,734 | 66,520 | 70,241 | 71,452 |
| Intangibles | 7,382 | 8,630 | 9,908 | 11,232 | 12,599 |
| Heritage and Cultural | 125,726 | 126,426 | 127,126 | 127,826 | 128,526 |
| Other non-financial assets | 529 | 529 | 529 | 529 | 529 |
| Total non-financial assets | 2,927,795 | 2,950,719 | 2,954,592 | 2,947,004 | 2,937,581 |
| Assets held for sale | | | | | |
| Total assets administered on behalf of Government | 2,928,623 | 2,951,547 | 2,955,420 | 2,947,832 | 2,938,409 |
| 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) | 2,926,965 | 2,949,889 | 2,953,762 | 2,946,174 | 2,936,751 |

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

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Net GST received | 3,341 | 4,659 | 4,747 | 4,842 | 4,939 |
| Total cash received | 3,341 | 4,659 | 4,747 | 4,842 | 4,939 |
| Cash used | | | | | |
| Suppliers | 10,058 | 10,292 | 10,677 | 11,108 | 11,271 |
| Total cash used | 10,058 | 10,292 | 10,677 | 11,108 | 11,271 |
| Net cash from/(used by) operating activities | (6,717) | (5,633) | (5,930) | (6,266) | (6,332) |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 31,954 | 73,252 | 54,201 | 42,740 | 40,905 |
| Total cash used | 31,954 | 73,252 | 54,201 | 42,740 | 40,905 |
| Net cash from/(used by) investing activities | (31,954) | (73,252) | (54,201) | (42,740) | (40,905) |
| FINANCING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Other | (292) | - | - | - | - |
| Total cash used | (292) | - | - | - | - |
| Net cash from/(used by) financing activities | 292 | - | - | - | - |
| Net increase/(decrease) in cash held | (38,379) | (78,885) | (60,131) | (49,006) | (47,237) |
| Cash and cash equivalents at beginning of reporting period | 432 | - | - | - | - |
| Cash from Official Public Account for: | | | | | |
| - Appropriations | 37,947 | 83,544 | 64,878 | 53,848 | 52,176 |
| Total cash from Official Public Account | 37,947 | 83,544 | 64,878 | 53,848 | 52,176 |
| Cash to Official Public Account for: | | | | | |
| - Appropriations | - | (4,659) | (4,747) | (4,842) | (4,939) |
| Total cash to Official Public Account | - | (4,659) | (4,747) | (4,842) | (4,939) |
| 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)

| | 2021-22 Estimated actual \$'000 | 2022-23 Budget \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 | 2025-26 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Administered Assets and Liabilities | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| Total new capital appropriations | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| <i>Provided for:</i> | | | | | |
| <i>Purchase of non-financial assets</i> | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| Total items | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| TOTAL | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total cash used to acquire assets | 40,362 | 73,252 | 54,201 | 42,740 | 40,905 |

Prepared on Australian Accounting Standards basis.

a) Funded by Administered Assets and Liabilities appropriation

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

| | Asset category | | | | | Total |
|---|----------------|------------------|-------------------------------------|-----------------------|---------------------------------------|------------------|
| | Land | Buildings | Other property, plant and equipment | Heritage and cultural | Computer and software and intangibles | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2022 | | | | | | |
| Gross book value | 145,560 | 2,610,087 | 40,812 | 125,726 | 9,561 | 2,931,746 |
| Accumulated depreciation/amortisation and impairment | - | - | (2,301) | - | (2,179) | (4,480) |
| Opening net book balance | 145,560 | 2,610,087 | 38,511 | 125,726 | 7,382 | 2,927,266 |
| CAPITAL ASSET ADDITIONS | | | | | | |
| Estimated expenditure on new or replacement assets | | | | | | |
| By purchase - appropriation equity (a) | - | 57,528 | 12,944 | 700 | 2,080 | 73,252 |
| Total additions | - | 57,528 | 12,944 | 700 | 2,080 | 73,252 |
| Other movements | | | | | | |
| Depreciation/amortisation expense | - | (48,775) | (721) | - | (832) | (50,328) |
| Total other movements | - | (48,775) | (721) | - | (832) | (50,328) |
| As at 30 June 2023 | | | | | | |
| Gross book value | 145,560 | 2,667,615 | 53,756 | 126,426 | 11,641 | 3,004,998 |
| Accumulated depreciation/amortisation and impairment | - | (48,775) | (3,022) | - | (3,011) | (54,808) |
| Closing net book balance | 145,560 | 2,618,840 | 50,734 | 126,426 | 8,630 | 2,950,190 |

Prepared on Australian Accounting Standards basis.

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 |