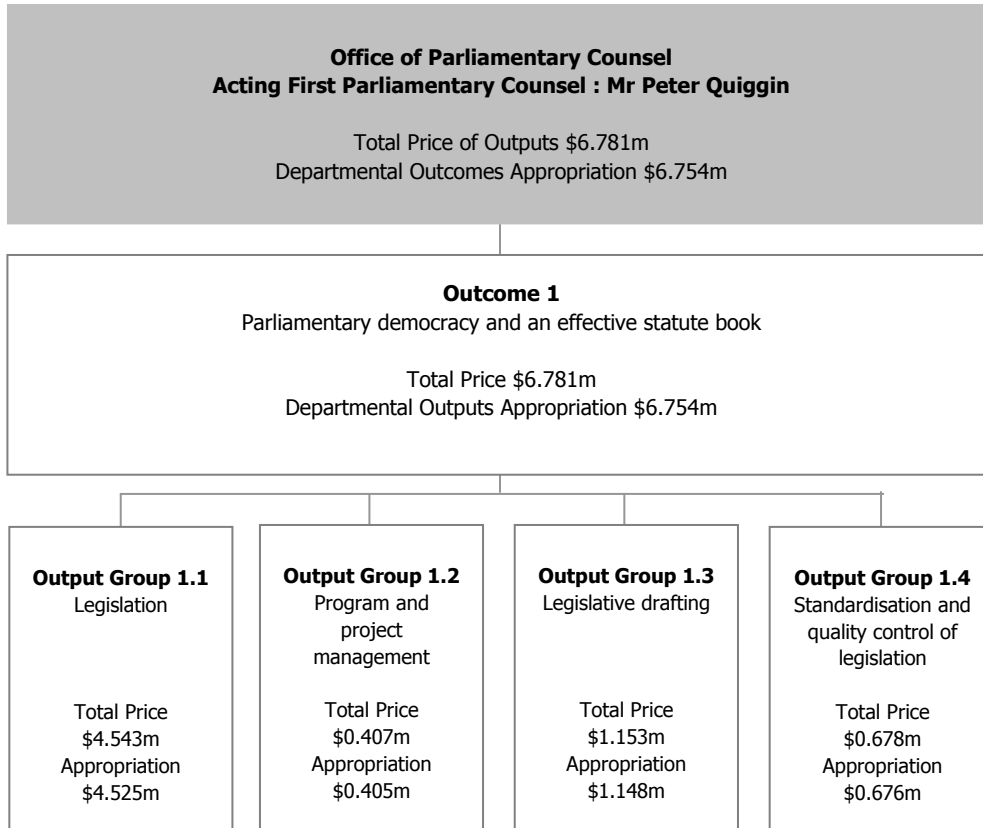


OFFICE OF PARLIAMENTARY COUNSEL

Outcomes and Outputs



Section 1: Overview, variations and measures

OVERVIEW

There is no change in the overview as a result of the Additional Estimates.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The Office of Parliamentary Counsel (OPC) has been allocated additional estimates to cover the increased costs of Comcover insurance premiums for the 2003–04 year and for enhancing the quality and timeliness of Budget estimates.

Measures

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
Budget estimates – enhanced quality and timeliness	76	63	63	59

Other variations to appropriations

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Comcover insurance premiums	29	-	-	-

MEASURES — AGENCY SUMMARY

Budget estimates – enhanced quality and timeliness

The Government will provide additional funding to agencies of \$88.5m over five years (including \$0.1m in 2007–08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4m over four years.

In the 2003–04 Budget the Government made provision for \$78.0m over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5m over five years to fund agencies to implement BEFR recommendations.

The Government has provided OPC with funding of \$0.3m over five years to enhance the quality and timeliness of Budget estimates. Funding for each financial year from 2003–04 to 2006–07 is shown in Table 1.1 below. There is an additional component of capital in 2003–04.

Table 1.1: Summary of Measures since the 2003–04 Budget

Measure	Outcome	Outputs Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Budget estimates – enhanced quality and timeliness	1	1.1, 1.2, 1.3, 1.4	-	76	76	-	63	63	-	63	63	-	59	59
Total			-	76	76	-	63	63	-	63	63	-	59	59

Capital Measure

* \$0.013 m received in 2003–04 as a result of Budget estimates – enhanced quality and timeliness, will be appropriated as a capital injection in 2003–04.

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No 3) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
Parliamentary democracy and an effective statute book	6,529	6,662	6,754	92	-
Total	6,529	6,662	6,754	92	-

Table 1.3: Appropriation Bill (No 4) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-Operating					
Equity injections	-	-	-	13	-
Total	-	-	-	13	-

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUTS

There are no changes to the outcome and outputs.

Output cost attribution

A methodology for attribution was developed and documented by OPC in 1999.

The methodology is based on an estimation of the time spent by drafters on the various activities relating to outputs. The methodology has not been reviewed because the role, functions, structure and working arrangements have not changed since 1999.

The work demand, staffing levels and the number of legal staff to non-legal staff have remained fairly constant.

All attribution used to allocate revenues and expenses between outputs are based on this methodology by applying a percentage of resource consumption to give a reasonable approximation of each output.

Outcome 1

Explanation of variations

The variance for the 2003–04 year is due to the increased costs of Comcover insurance premiums and from increased costs as a result of enhancing the quality and timeliness of Budget estimates.

Revised performance information and level of achievement – 2003–04

There were no specific changes to outcomes and outputs. The additional estimate was attributed across all outcomes and outputs as per OPC's output cost attribution methodology.

Section 3: Budgeted financial statements

Revisions to the budgeted departmental statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

Table 3.1: Budget Departmental Statement of Financial Performance for the period ended 30 June

Note	Actual 2002–03 \$'000	Revised Budget 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000
Revenues from ordinary activities					
	6,545	6,754	6,671	6,652	6,640
	84	27	27	27	27
	23	-	-	-	-
	7	-	-	-	-
	62	-	-	-	-
	6,721	6,781	6,698	6,679	6,667
Expenses from ordinary activities (excluding borrowing costs expense)					
	4,454	4,190	4,243	4,231	4,222
	1,768	2,227	2,091	2,084	2,085
	189	364	364	364	360
	3	-	-	-	-
	6,414	6,781	6,698	6,679	6,667
	307	-	-	-	-

Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS						
Financial assets						
Cash		430	2,436	2,499	2,565	2,650
Receivables		2,243	14	18	22	10
Other		-	61	58	57	57
Total financial assets		2,673	2,511	2,575	2,644	2,717
Non-financial assets						
Land and buildings		600	60	60	60	60
Infrastructure, plant and equipment		725	569	564	560	560
Other		94	-	-	-	-
Total non-financial assets		1,419	629	624	620	620
Total assets		4,092	3,140	3,199	3,264	3,337
LIABILITIES						
Provisions						
Employees		1,677	1,708	1,772	1,841	1,914
Total provisions		1,677	1,708	1,772	1,841	1,914
Payables						
Suppliers		120	36	31	27	27
Other		5	-	-	-	-
Total payables		125	36	31	27	27
Total liabilities		1,802	1,744	1,803	1,868	1,941
EQUITY						
Outside equity interest						
Contributed equity		1,026	943	943	943	943
Reserves		793	-	-	-	-
Retained surpluses or accumulated deficits		471	453	453	453	453
Total outside equity interest		2,290	1,396	1,396	1,396	1,396
Total equity		2,290	1,396	1,396	1,396	1,396
Current liabilities		535	463	474	487	505
Non-current liabilities		1,267	1,281	1,329	1,381	1,436
Current assets		2,767	2,511	2,575	2,644	2,717
Non-current assets		1,325	629	624	620	620

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,529	6,750	6,667	6,648	6,652
Goods and services	97	27	27	27	27
Interest	35	-	-	-	-
Other	127	242	230	230	229
Total cash received	6,788	7,019	6,924	6,905	6,908
Cash used					
Employees	4,306	4,173	4,197	4,182	4,170
Suppliers	1,832	2,422	2,304	2,297	2,293
Cash transfer to the Official Public account	2,200	-	-	-	-
Total cash used	8,338	6,595	6,501	6,479	6,463
Net cash from/(used by) operating activities	(1,550)	424	423	430	445
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	8	21	24	26	30
Total cash received	8	21	24	26	30
Cash used					
Purchases of property, plant and equipment	346	409	384	386	390
Total cash used	346	409	384	386	390
Net cash from/(used by) investing activities	(338)	(388)	(360)	(360)	(360)
FINANCIAL ACTIVITIES					
Cash Received					
Equity Injection	-	13	-	-	-
Total cash received	-	13	-	-	-
Cash Used					
Capital use charge paid	117	-	-	-	-
Total cash used	117	-	-	-	-
Net cash from/(used by) financing activities	(117)	13	-	-	-
Net increase in cash held	(2,005)	49	63	66	85
Cash at the beginning of the reporting period	2,435	2,387	2,436	2,499	2,565
Cash at end of reporting period	430	2,436	2,499	2,565	2,650

Table 3.4: Departmental Capital Budget Statement

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	13	-	-	-
PURCHASE OF NON-CURRENT ASSETS					
Funded internally by departmental resources	346	396	384	386	390
Total	346	409	384	386	390

Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003-04)

	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Total \$'000
Carrying amount at the start of year	60	560	620
Additions	-	373	373
Depreciation/amortisation expense	-	364	364
Carrying amount at the end of year	60	569	629
Total additions			
Self funded	-	360	360
Appropriations	-	13	13
Total	-	373	373

NOTES TO THE FINANCIAL STATEMENTS**Basis of accounting**

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

