

# **Independent Parliamentary Expenses Authority**

**Entity resources and planned  
performance**



# Independent Parliamentary Expenses Authority

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# Independent Parliamentary Expenses Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Independent Parliamentary Expenses Authority (IPEA) was established by the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act).

As an organisation, IPEA strives to deliver its primary functions as established by the IPEA Act, which relate to advice, reporting and audit. These functions include:

- providing personal advice to members of parliament (parliamentarians) and persons employed under the *Members of Parliament (Staff) Act 1984* (MOP(S) staff) on travel expenses, allowances, and related expenses
- monitoring parliamentarians and MOP(S) staff regarding travel expenses, allowances, and related expenses
- administering travel expenses, allowances, and related expenses, including processing of these claims
- publicly reporting on work expenses under the applicable framework
- auditing work expense claims.

Consistent with its primary functions, IPEA's activities seek to provide:

- clear advice to parliamentarians and MOP(S) staff on travel and work related expenses to help support them in their respective roles
- independent oversight of the work expenses accessed by current and former parliamentarians and MOP(S) staff through IPEA's reporting and auditing activities.

## **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 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: Independent Parliamentary Expenses Authority resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	<i>2022-23 Estimated actual \$'000</i>	<i>2023-24 Estimate \$'000</i>
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,094	4,744
Departmental appropriation	10,029	9,008
Total departmental annual appropriations	15,123	13,752
<b>Total departmental resourcing</b>	<b>15,123</b>	<b>13,752</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	15,057	15,057
Outcome 1	39,795	41,004
Total administered annual appropriations	54,852	56,061
Total administered special appropriations	34,082	35,139
<b>Total administered resourcing</b>	<b>88,934</b>	<b>91,200</b>
<b>Total resourcing for Independent Parliamentary Expenses Authority</b>	<b>104,057</b>	<b>104,952</b>
	<i>2022-23</i>	<i>2023-24</i>
<b>Average staffing level (number)</b>	65	52

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

a) Appropriation Bill (No. 1) 2023-24.

### **1.3 Budget measures**

No measures have been announced since 2022-23 October Budget.



## 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 the Independent Parliamentary Expenses Authority can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

The most recent annual performance statement can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.**

### Linked programs

<b>Department of Finance</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 3.1 – Ministerial and Parliamentary Services</li></ul>
Contribution to Outcome 1 made by linked programs  IPEA administers and advises on travel related work expenses, and provides independent oversight of the work expenses administered by the Department of Finance for current and former parliamentarians and their staff.

*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
<b>Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.</b>					
<b>Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	41,004	41,864	42,619	43,386
Ordinary annual services (Supply Bill No. 1)	16,581	-	-	-	-
Ordinary annual services (Supply Bill No. 3)	23,214	-	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	33,473	34,510	35,236	35,868	36,513
<i>Parliamentary Retirement Travel Act 2002</i>	609	629	641	654	665
<b>Administered total</b>	<b>73,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>
Departmental expenses					
Departmental appropriation	10,029	9,008	9,224	9,348	9,442
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	-
<b>Departmental total</b>	<b>10,085</b>	<b>9,064</b>	<b>9,280</b>	<b>9,404</b>	<b>9,442</b>
<b>Total expenses for program 1.1</b>	<b>83,962</b>	<b>85,207</b>	<b>87,021</b>	<b>88,545</b>	<b>90,006</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	39,795	41,004	41,864	42,619	43,386
Special appropriations	34,082	35,139	35,877	36,522	37,178
<b>Administered total</b>	<b>73,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>

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**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
Departmental expenses					
Departmental appropriation	10,029	9,008	9,224	9,348	9,442
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	-
<b>Departmental total</b>	<b>10,085</b>	<b>9,064</b>	<b>9,280</b>	<b>9,404</b>	<b>9,442</b>
<b>Total expenses for Outcome 1</b>	<b>83,962</b>	<b>85,207</b>	<b>87,021</b>	<b>88,545</b>	<b>90,006</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	65	52			

a) Expenses not requiring appropriation in the Budget year are made up of audit fees.

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

**Table 2.1.3: Performance measure for Outcome 1**

Table 2.1.3 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.

<b>Outcome 1</b> – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.		
<b>Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting.</b> IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
<b>Key Activities</b>	Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff. Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2022-23	<p><b>Travel — Advice</b> Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses.</p> <p><b>Travel — Claims</b> Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff.</p> <p><b>Data and Reporting</b> Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff.</p> <p><b>Audit and Assurance</b> Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff.</p>	<p><b>Met</b> - Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness.</p> <p><b>Partially met</b> - IPEA's ability to meet its service level standards, and fully measure and report its travel claims performance, has been impacted by Parliamentary Expenses Management Systems' (PEMS) functionality limitations and technical issues.</p> <p><b>Partially met</b> - IPEA's ability to meet its reporting service level standard has been impacted by PEMS functionality limitations and technical issues. The Special Minister of State (SMOS) postponed IPEA's expenditure reporting requirements until PEMS reporting functionality is delivered.</p> <p><b>Met</b> - All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards and procedures (protocols and factsheets).</p>

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**Table 2.1.3: Performance measure for Outcome 1 (continued)**

<b>Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting.</b> IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
<b>Key Activities</b>	<p>Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.</p> <p>Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims.</p>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<p><b>Travel — Advice</b> Provide accurate and timely advice to parliamentarians and MOP(S) staff on travel and related expenses.</p> <p><b>Travel – Education</b> Provide education sessions to parliamentarians and MOP(S) staff on travel and related expenses.</p> <p><b>Travel — Claims</b> Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff.</p> <p><b>Data and Reporting</b> Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff.</p> <p><b>Audit and Assurance</b> Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff.</p>	<p>Advice is provided in accordance with IPEA’s published service level standards <sup>(a)</sup>, which include measurements for quality and timeliness.</p> <p>Education sessions are provided in accordance with the published service level standards.</p> <p>Claims for travel expenses and allowances are processed in accordance with IPEA’s published service level standards <sup>(a)</sup>, which include measurements for accuracy and timeliness.</p> <p>Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA’s published service level standards <sup>(a)</sup>.</p> <p>All parliamentarians’ offices are subject to one or more forms of assurance activity during the financial year in accordance with IPEA’s published service level standards and procedures (protocols and factsheets).</p>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

a) IPEA’s planned performance results for 2023–24, as defined by IPEA’s service level standards, have been adjusted to reflect significant IT system (PEMS) performance constraints and issues.

## **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**

No material differences exist between entity resourcing and the financial statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Departmental**

IPEA is budgeting for a small operating deficit of \$0.35 million in 2022-23 due to additional costs associated with testing and implementation of the Parliamentary Expense Management System (PEMS) and additional website redevelopment costs. IPEA is budgeting for a break-even result for 2023-24 and across the forward estimates.

Expenses and revenue from government decrease in 2023-24 and beyond reflecting the effect of the Parliamentary Expenses Management System (PEMS) measure published in the 2017-18 Portfolio Additional Estimates Statements (PAES).

##### **Administered**

In the schedule of budgeted income and expenses, the administered supplier expenses reflect estimated work and travel expenses for current and former parliamentarians and MOP(S) staff.

### 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
<b>EXPENSES</b>					
Employee benefits	8,037	6,878	6,999	7,055	6,776
Suppliers	2,398	2,186	2,281	2,349	2,666
<b>Total expenses</b>	<b>10,435</b>	<b>9,064</b>	<b>9,280</b>	<b>9,404</b>	<b>9,442</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Total own-source revenue</b>	-	-	-	-	-
<b>Gains</b>					
Other	56	56	56	56	-
<b>Total gains</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	-
<b>Total own-source income</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	-
<b>Net (cost of)/contribution by services</b>	<b>(10,379)</b>	<b>(9,008)</b>	<b>(9,224)</b>	<b>(9,348)</b>	<b>(9,442)</b>
Revenue from Government	10,029	9,008	9,224	9,348	9,442
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(350)</b>	-	-	-	-
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	-	-	-	-	-
<b>Total comprehensive income/(loss)</b>	<b>(350)</b>	-	-	-	-
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(350)</b>	-	-	-	-

Prepared on Australian Accounting Standards basis.



**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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	4,789	4,789	4,789	4,789	4,789
<b>Total financial assets</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>	<b>4,839</b>
<b>Non-financial assets</b>					
Other non-financial assets	112	112	112	112	112
<b>Total non-financial assets</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
Assets held for sale					
<b>Total assets</b>	<b>4,951</b>	<b>4,951</b>	<b>4,951</b>	<b>4,951</b>	<b>4,951</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	349	349	349	349	349
Other payables	182	182	182	182	182
<b>Total payables</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>
<b>Provisions</b>					
Employee provisions	2,086	2,086	2,086	2,086	2,086
Other provisions					
<b>Total provisions</b>	<b>2,086</b>	<b>2,086</b>	<b>2,086</b>	<b>2,086</b>	<b>2,086</b>
<b>Total liabilities</b>	<b>2,617</b>	<b>2,617</b>	<b>2,617</b>	<b>2,617</b>	<b>2,617</b>
<b>Net assets</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	557	557	557	557	557
Retained surplus (accumulated deficit)	1,777	1,777	1,777	1,777	1,777
<b>Total parent entity interest</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>
<b>Total equity</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>	<b>2,334</b>

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	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>			
Balance carried forward from previous period	1,777	557	2,334
<b>Adjusted opening balance</b>	<b>1,777</b>	<b>557</b>	<b>2,334</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>1,777</b>	<b>557</b>	<b>2,334</b>
<b>Closing balance attributable to the Australian Government</b>	<b>1,777</b>	<b>557</b>	<b>2,334</b>

Prepared on Australian Accounting Standards basis

\*The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

**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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,379	9,008	9,224	9,348	9,442
<b>Total cash received</b>	<b>10,379</b>	<b>9,008</b>	<b>9,224</b>	<b>9,348</b>	<b>9,442</b>
<b>Cash used</b>					
Employees	8,037	6,878	6,999	7,055	6,776
Suppliers	2,342	2,130	2,225	2,293	2,666
<b>Total cash used</b>	<b>10,379</b>	<b>9,008</b>	<b>9,224</b>	<b>9,348</b>	<b>9,442</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>					
Cash and cash equivalents at the beginning of the reporting period	50	50	50	50	50
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>

Prepared on Australian Accounting Standards basis.

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

IPEA does not have any budgeted capital expenditure.

**Table 3.6: Statement of departmental asset movements (Budget year 2023-24)**

IPEA does not have any budgeted non-financial asset movements.

**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
<b>EXPENSES</b>					
Employee benefits	1,995	1,995	1,995	1,995	1,995
Suppliers	76,882	74,148	75,746	77,146	78,569
<b>Total expenses administered on behalf of Government</b>	<b>78,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Total own-source revenue administered on behalf of Government</b>	-	-	-	-	-
<b>Net (cost of)/contribution by services</b>	<b>78,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>
<b>Surplus/(deficit) before income tax</b>	<b>(78,877)</b>	<b>(76,143)</b>	<b>(77,741)</b>	<b>(79,141)</b>	<b>(80,564)</b>
Income tax expense					
<b>Surplus/(deficit) after income tax</b>	<b>(78,877)</b>	<b>(76,143)</b>	<b>(77,741)</b>	<b>(79,141)</b>	<b>(80,564)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	-	-	-	-	-
<b>Total comprehensive income/(loss)</b>	<b>(78,877)</b>	<b>(76,143)</b>	<b>(77,741)</b>	<b>(79,141)</b>	<b>(80,564)</b>

Prepared on Australian Accounting Standards basis.

**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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10	10	10	10	10
Taxation receivables	155	155	155	155	155
Trade and other receivables	29	29	29	29	29
<b>Total financial assets</b>	<b>194</b>	<b>194</b>	<b>194</b>	<b>194</b>	<b>194</b>
<b>Non-financial assets</b>					
Other non-financial assets	770	770	770	770	770
<b>Total non-financial assets</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>770</b>
<b>Total assets administered on behalf of Government</b>	<b>964</b>	<b>964</b>	<b>964</b>	<b>964</b>	<b>964</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,078	2,078	2,078	2,078	2,078
Other payables	428	428	428	428	428
<b>Total payables</b>	<b>2,506</b>	<b>2,506</b>	<b>2,506</b>	<b>2,506</b>	<b>2,506</b>
<b>Provisions</b>					
Employee provisions	1,636	1,636	1,636	1,636	1,636
<b>Total provisions</b>	<b>1,636</b>	<b>1,636</b>	<b>1,636</b>	<b>1,636</b>	<b>1,636</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities administered on behalf of Government</b>	<b>4,142</b>	<b>4,142</b>	<b>4,142</b>	<b>4,142</b>	<b>4,142</b>
<b>Net assets/(liabilities)</b>	<b>(3,178)</b>	<b>(3,178)</b>	<b>(3,178)</b>	<b>(3,178)</b>	<b>(3,178)</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Suppliers	71,882	74,148	75,746	77,146	78,569
Employees	1,995	1,995	1,995	1,995	1,995
<b>Total cash used</b>	<b>73,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>
<b>Net cash from/(used by) operating activities</b>	<b>(73,877)</b>	<b>(76,143)</b>	<b>(77,741)</b>	<b>(79,141)</b>	<b>(80,564)</b>
<b>Net increase/(decrease) in cash held</b>					
	<b>(73,877)</b>	<b>(76,143)</b>	<b>(77,741)</b>	<b>(79,141)</b>	<b>(80,564)</b>
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for:					
- Appropriations	73,877	76,143	77,741	79,141	80,564
<b>Total cash from Official Public Account</b>	<b>73,877</b>	<b>76,143</b>	<b>77,741</b>	<b>79,141</b>	<b>80,564</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

Prepared on Australian Accounting Standards basis.

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

IPEA has no budgeted capital expenditure on behalf of Government.

**Table 3.11: Statement of administered asset movements (Budget year 2023-24)**

IPEA has no budgeted non-financial assets administered on behalf of Government.