

# **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).

IPEA's purpose is to foster trust in the use of public resources through independent advice, administration, reporting and assurance of work resources for parliamentarians and travel resources for their staff.

As an organisation, IPEA strives to achieve its purpose by delivering its primary functions, which relate to advice, education reporting and assurance. These functions include:

- providing personal advice to members of parliament (parliamentarians) on their work resources
- providing personal advice to persons employed under the Members of Parliament (Staff) Act 1984 (MOP(S) staff) on their travel resources
- monitoring parliamentarians' and MOP(S) staff travel expenses and allowances and other related expenditure
- administering travel expenses and allowances, and other related expenditure, including the processing of these claims
- reporting publicly on work expenses
- conducting assurance activities, including audits, on work expenses claims.

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

- deliver services relating to the administration of travel resources, which includes providing advice, education and claims processing in respect of travel expenses and allowances
- provide independent reporting and assurance in respect of parliamentarians' work resources and the travel resources of their staff.

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing 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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: Independent Parliamentary Expenses Authority resource statement – Budget estimates for 2024-25 as at Budget May 2024**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,806	4,856
Departmental appropriation	9,008	10,759
Total departmental annual appropriations	14,814	15,615
<b>Total departmental resourcing</b>	<b>14,814</b>	<b>15,615</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	19,075	4,028
Outcome 1	45,604	46,562
Total administered annual appropriations	64,679	50,590
Total administered special appropriations	35,139	35,875
<b>Total administered resourcing</b>	<b>99,818</b>	<b>86,465</b>
<b>Total resourcing for Independent Parliamentary Expenses Authority</b>	<b>114,632</b>	<b>102,080</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	60	65

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

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

(a) Appropriation Bill (No. 1) 2024-2025

### 1.3 Budget measures

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

**Table 1.2: Independent Parliamentary Expenses Authority 2024-25 Budget measures**

**Part 1: Measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
Finance Portfolio - additional resourcing (a)	1.1					
Departmental payment		-	1,547	-	-	-
Savings from external labour - extension (b)	1.1					
Departmental payment		-	(12)	(14)	(13)	(104)
<b>Total payment measures</b>						
Administered		-	-	-	-	-
Departmental		-	1,535	(14)	(13)	(104)
<b>Total</b>		-	<b>1,535</b>	<b>(14)</b>	<b>(13)</b>	<b>(104)</b>

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.

- (a) The lead entity for measure titled *Finance Portfolio - additional resourcing* is the Department of Finance. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio.
- (b) The measure titled *Savings from external labour - extension* is Cross Portfolio. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.



## 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: [Publications | Independent Parliamentary Expenses Authority \(ipea.gov.au\)](#).

The most recent annual performance statement can be found at: [Publications | Independent Parliamentary Expenses Authority \(ipea.gov.au\)](#) in IPEA's Annual Report

## 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

#### Department of Finance

#### Programs

- Program 3.1 – Ministerial and Parliamentary Services

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**

**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.**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	45,604	46,562	47,345	48,248	49,100
Special appropriations					
<i>Parliamentary Business Resources</i>					
<i>Act 2017</i>	34,510	35,234	35,835	36,512	37,244
<i>Parliamentary Retirement Travel</i>					
<i>Act 2002</i>	629	641	651	666	679
<b>Administered total</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</b>
Departmental expenses					
Departmental appropriation	9,958	10,759	9,325	9,430	9,440
Expenses not requiring appropriation in the Budget year (a)					
	56	56	56	56	56
<b>Departmental total</b>	<b>10,014</b>	<b>10,815</b>	<b>9,381</b>	<b>9,486</b>	<b>9,496</b>
<b>Total expenses for program 1.1</b>	<b>90,757</b>	<b>93,252</b>	<b>93,212</b>	<b>94,912</b>	<b>96,519</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	45,604	46,562	47,345	48,248	49,100
Special appropriations	35,139	35,875	36,486	37,178	37,923
<b>Administered total</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</b>
Departmental expenses					
Departmental appropriation	9,958	10,759	9,325	9,430	9,440
Expenses not requiring appropriation in the Budget year (a)					
	56	56	56	56	56
<b>Departmental total</b>	<b>10,014</b>	<b>10,815</b>	<b>9,381</b>	<b>9,486</b>	<b>9,496</b>
<b>Total expenses for Outcome 1</b>	<b>90,757</b>	<b>93,252</b>	<b>93,212</b>	<b>94,912</b>	<b>96,519</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	60	65			

Table continues on next page

(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 measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided.

<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> IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
<b>Key Activities</b>	For current and former parliamentarians and their staff: <ul style="list-style-type: none"> <li>• Deliver services relating to the administration of travel resources. This includes providing advice and claims processing in respect of travel expenses and allowances.</li> <li>• Provide independent reporting and assurance in respect of parliamentarians’ work resources* and the travel resources of their staff.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current 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>Met</b> – Advice is provided in accordance with IPEA’s published service level standards, which include measurements for quality and timeliness.</p> <p><b>Met</b> – Education sessions are provided in accordance with the published service level standards.</p> <p><b>Partially met</b> – IPEA’s ability to meet its service level standards, and fully measure and report on its travel claims performance, has been impacted by Parliamentary Expenses Management Systems’ (PEMS) functionality limitations and technical issues.</p> <p><b>Met</b> – Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA’s published service level standards.</p>

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**Table 2.1.3: Performance measures 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>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	Audit and Assurance Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff.	<b>Met</b> – 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).
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<p>Provision and delivery of independent advice, administration, reporting on, and assurance of, work resources* for parliamentarians and travel resources for their staff.</p> <p>Advice Provide accurate and timely advice to parliamentarians and their staff on travel resources.</p> <p>Education Educate parliamentarians and their staff on travel resources.</p> <p>Claims Administration Administer accurately and in a timely manner the processing of parliamentarians’ and their staff claims for travel resources.</p> <p>Reporting Increase transparency through the compilation of reports on parliamentarians’ work resources and the travel resources of their staff.</p> <p>Assurance &amp; Audit Conduct assurance activities on parliamentarians’ work resources and the travel resources of their staff.</p>	<p>IPEA achieves 80% of targets in respect of its performance measures.</p> <p>Advice is provided in accordance with its service level standards, and performance targets in respect of advice are achieved.</p> <p>Education is provided in accordance with its service level standards, and performance targets in respect of education are achieved.</p> <p>Claims for travel expenses and allowances are processed in accordance with their service level standards, and performance targets in respect of claims processing are achieved.</p> <p>Performance targets for reporting on work and travel resources are achieved.</p> <p>All parliamentarians’ offices are the subject of at least one assurance activity in the reporting period.</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil		

Parliamentarians’ “work resources” include the resources provided to them under the Parliamentary Business Resources legislative framework including their travel resources.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 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 break-even result for 2024-25 and across the forward estimates. The expected actual operating result in 2023-24 is an operating deficit of \$0.95 million due to additional costs and anticipated savings yet to be realised from the implementation of the Parliamentary Expense Management System (PEMS).

Expenses and revenue from government decrease in 2025-26 and beyond reflecting the effect of anticipated savings from 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,678	8,131	7,055	7,226	7,174
Suppliers	2,336	2,684	2,326	2,260	2,322
<b>Total expenses</b>	<b>10,014</b>	<b>10,815</b>	<b>9,381</b>	<b>9,486</b>	<b>9,496</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Gains</b>					
Other	56	56	56	56	56
<b>Total gains</b>	<b>56</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>56</b>
<b>Net (cost of)/contribution by services</b>	<b>(9,958)</b>	<b>(10,759)</b>	<b>(9,325)</b>	<b>(9,430)</b>	<b>(9,440)</b>
Revenue from Government	9,008	10,759	9,325	9,430	9,440
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(950)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(950)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(950)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

#### Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of Comprehensive Income	(950)	-	-	-	-
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(950)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	4,996	4,996	4,996	4,996	4,996
<b>Total financial assets</b>	<b>5,046</b>	<b>5,046</b>	<b>5,046</b>	<b>5,046</b>	<b>5,046</b>
<b>Non-financial assets</b>					
Other non-financial assets	26	26	26	26	26
<b>Total non-financial assets</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Total assets</b>	<b>5,072</b>	<b>5,072</b>	<b>5,072</b>	<b>5,072</b>	<b>5,072</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	325	325	325	325	325
Other payables	216	216	216	216	216
<b>Total payables</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>
<b>Provisions</b>					
Employee provisions	1,899	1,899	1,899	1,899	1,899
<b>Total provisions</b>	<b>1,899</b>	<b>1,899</b>	<b>1,899</b>	<b>1,899</b>	<b>1,899</b>
<b>Total liabilities</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>
<b>Net assets</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	557	557	557	557	557
Retained surplus (accumulated deficit)	2,075	2,075	2,075	2,075	2,075
<b>Total parent entity interest</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>
<b>Total equity</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</b>	<b>2,632</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 2024-25)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	2,075		557	2,632
<b><i>Adjusted opening balance</i></b>	<b>2,075</b>	-	<b>557</b>	<b>2,632</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>2,075</b>	-	<b>557</b>	<b>2,632</b>
<b>Closing balance attributable to the Australian Government</b>	<b>2,075</b>	-	<b>557</b>	<b>2,632</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,958	10,759	9,325	9,430	9,440
<b>Total cash received</b>	<b>9,958</b>	<b>10,759</b>	<b>9,325</b>	<b>9,430</b>	<b>9,440</b>
<b>Cash used</b>					
Employees	7,678	8,131	7,055	7,226	7,174
Suppliers	2,280	2,628	2,270	2,204	2,266
<b>Total cash used</b>	<b>9,958</b>	<b>10,759</b>	<b>9,325</b>	<b>9,430</b>	<b>9,440</b>
<b>FINANCING ACTIVITIES</b>					
<b>Net cash from/(used by) financing activities</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 has no budgeted capital expenditure.

**Table 3.6: Statement of departmental asset movements (Budget year 2024-25)**

IPEA has no budgeted non-financial asset.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual \$'000	Budget \$'000	Forw ard estimate \$'000	Forw ard estimate \$'000	Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,995	1,995	1,995	1,995	1,995
Suppliers	78,748	80,442	81,836	83,431	85,028
<b>Total expenses administered on behalf of Government</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
<b>Total own-sourced income administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net (cost of)/contribution by services</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</b>
<b>Surplus/(deficit) before income tax</b>	<b>(80,743)</b>	<b>(82,437)</b>	<b>(83,831)</b>	<b>(85,426)</b>	<b>(87,023)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(80,743)</b>	<b>(82,437)</b>	<b>(83,831)</b>	<b>(85,426)</b>	<b>(87,023)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Total other comprehensive income	-	-	-	-	-
<b>Total comprehensive income/(loss)</b>	<b>(80,743)</b>	<b>(82,437)</b>	<b>(83,831)</b>	<b>(85,426)</b>	<b>(87,023)</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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10	10	10	10	10
Taxation receivables					
Trade and other receivables	941	941	941	941	941
<b>Total financial assets</b>	<b>951</b>	<b>951</b>	<b>951</b>	<b>951</b>	<b>951</b>
<b>Non-financial assets</b>					
Other non-financial assets	410	410	410	410	410
<b>Total non-financial assets</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>410</b>
<b>Total assets administered on behalf of Government</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,183	5,183	5,183	5,183	5,183
Other payables	360	360	360	360	360
<b>Total payables</b>	<b>5,543</b>	<b>5,543</b>	<b>5,543</b>	<b>5,543</b>	<b>5,543</b>
<b>Interest bearing liabilities</b>					
<b>Provisions</b>					
Employee provisions	1,594	1,594	1,594	1,594	1,594
<b>Total provisions</b>	<b>1,594</b>	<b>1,594</b>	<b>1,594</b>	<b>1,594</b>	<b>1,594</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities administered on behalf of Government</b>	<b>7,137</b>	<b>7,137</b>	<b>7,137</b>	<b>7,137</b>	<b>7,137</b>
<b>Net assets/(liabilities)</b>	<b>(5,776)</b>	<b>(5,776)</b>	<b>(5,776)</b>	<b>(5,776)</b>	<b>(5,776)</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Suppliers	78,748	80,442	81,836	83,431	85,028
Employees	1,995	1,995	1,995	1,995	1,995
<b>Total cash used</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</b>
<b>Net cash from/(used by) operating activities</b>	<b>(80,743)</b>	<b>(82,437)</b>	<b>(83,831)</b>	<b>(85,426)</b>	<b>(87,023)</b>
<b>Net increase/(decrease) in cash held</b>					
	<b>(80,743)</b>	<b>(82,437)</b>	<b>(83,831)</b>	<b>(85,426)</b>	<b>(87,023)</b>
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for: - Appropriations	80,743	82,437	83,831	85,426	87,023
<b>Total cash from Official Public Account</b>	<b>80,743</b>	<b>82,437</b>	<b>83,831</b>	<b>85,426</b>	<b>87,023</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 (for the period ended 30 June)**

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