Guidance for the Preparation of the 2013-14 Portfolio Additional Estimates Statements

Governance and Resource Management Group
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Abbreviations

AAU → Agency Advice Units (within Finance)
ACM → Appropriations and Cash Management (module of CBMS)
BEAM → Budget Estimates and Actuals Management (module of CBMS)
BPCD → Budget Policy and Coordination Database (module of CBMS)
CAC Act → Commonwealth Authorities and Companies Act 1997
CBMS → Central Budget Management System
FMA Act → Financial Management and Accountability Act 1997
FMIS → Financial Management Information System (agency’s own system)
GGS → General Government Sector
MYEFO → Mid-Year Economic and Fiscal Outlook
2013-14 PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS GUIDANCE

The Purpose of Portfolio Additional Estimates Statements

The Portfolio Additional Estimates Statements (PAES) provide an update to government expenditure estimates for the 2013-14 Budget year and reflect changes since the Budget. PAES perform a legal function under the Acts Interpretation Act 1901 as relevant documents to aid the interpretation of the Appropriation Bills (Nos. 3 and 4) 2013-14, and Appropriation (Parliamentary Departments) Bill (No. 2) 2013-14.

The PAES should be considered a supplement to the Portfolio Budget (PB) Statements explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills. PAES also inform Senators, Members of Parliament and the public of changes in the proposed allocation of resources to agencies within the portfolio. Therefore PAES must contain sufficient information, explanation and justification to enable Parliament to understand the purpose of each item in the Bill(s). They should show how the information in the Bills relates to agencies’ outcomes and programs. PAES should be reported at an appropriate level, with regard to materiality as well as parliamentary and public interest.

In addition, it is important for agencies to report new outcomes or changes to the wording of existing outcome statements. All new programs and/or new administered items appearing in the PAES document require performance information. Where Administrative Arrangement Orders (AAO) or Machinery of Government (MOG) changes have occurred since Budget and the agency is producing a PAES, it must report on the changes in their PAES.

Aligning the PB Statements, PAES and Annual Report

A fundamental principle of the Outcomes and Programs Framework is consistency in reporting of information over an agency’s financial cycle. To achieve this, there must be a clear linkage from the Agency Appropriation Bills and PB Statements to the PAES and ultimately to the Agency Annual Report. All financial and non-financial performance information projected in the PB Statements and PAES will need to be reported retrospectively in the Annual Report.

The 2013-14 PAES will cover the actuals year (2012-13), the revised budget year (2013-14) and the forward estimates years (2014-15, 2015-16 and 2016-17). Major changes during the year must be explained. However, unnecessary duplication of the reporting from the PB Statements should be avoided in the PAES. The PAES provide an update to the Budget year and thus do not need to repeat information already made available through Agency PB Statements, with the exception of the Portfolio Diagram in the Portfolio Overview section.
For example, it is unnecessary to include a detailed whole of year Strategic Directions Statement if the statement included in the PB Statement remains valid and accurate. However, if changes have occurred, and the agency has shifted focus or direction, then it would be appropriate to include the changes and an explanation to why those changes have occurred.

**Who needs a PAES?**

Only agencies with additional appropriations in the Appropriation Bills (Nos. 3 and 4) 2013-2014 or Appropriation (Parliamentary Departments) Bill (No. 2) 2013-2014 must produce a 2013-14 PAES to explain their request for additional appropriations.

Agencies should therefore reflect in their PAES any changes to:

- Annual appropriations that are affected by a measure;
- Special appropriations that are affected by a measure;
- Movements or amendments to appropriations, functions, estimates and/or outcomes due to MOG or AAO changes.

If there are additional appropriations for some agencies within a portfolio, but not others, then only the affected agencies should be covered in the PAES for that portfolio.

**Planned flow of information between statements**

The diagram below illustrates the flow of resources through the budget year as shown in publications supporting the various appropriation Bills:

```plaintext
<table>
<thead>
<tr>
<th>PBS</th>
<th>PAES</th>
<th>PSAES (if required)</th>
<th>Ad hoc Bills (if required)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimate of Prior Year amounts available in 2012-13</td>
<td>Proposed at Budget</td>
<td>Proposed at AEs</td>
<td>Proposed at SAES</td>
</tr>
<tr>
<td>Proposed at Budget</td>
<td>=</td>
<td>Proposed at AEs</td>
<td>Revised Estimate</td>
</tr>
<tr>
<td>Revised Estimate</td>
<td>=</td>
<td>Revised Estimate</td>
<td>Revised Estimate</td>
</tr>
</tbody>
</table>
```

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Prior Year Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Available Appropriation</td>
<td>Actual Available Appropriation</td>
</tr>
</tbody>
</table>
Structure and Presentation of Information

To ensure that PAES are clear and concise, it is important for agencies to only include information which has changed, varied or relates to new measures since the 2013-14 Budget (or the most recent Appropriation Bills if they have been presented to Parliament since the Budget).

Agencies should, prior to producing the document, look at their PB Statements and make decisions about what changes have occurred, and what information needs to be included or explained to Parliament in the PAES. This should result in a more streamlined and concise document, using information to best explain the agency’s variations, measures and changes to its outcomes and performance since the agency last reported to the Parliament.

More guidance on the information expected in each component of the PAES is included throughout this guidance. Agencies can also refer to the Guidance for the Preparation of the 2013-14 PB Statement (EM 2013/09 and Supplementary Advice in EM 2013/12). This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

Relationship between PAES and Appropriation Bills

Appropriation figures included in the PAES are to come from BEAM and must match those included in the Appropriation Bills tabled in Parliament.

PAES, like 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 PAES provide additional explanation of the Appropriation Bills and as a result, cannot be inconsistent with the Bills, which once passed by Parliament, become law as Appropriation Acts.

Should any discrepancy occur between the PAES and the Appropriation Acts, it is the Appropriation Acts that are definitive. The PAES are not authoritative; they explain and provide detail to the Parliament on the appropriations sought and agencies’ planned performance.
CBMS Data

The financial information reported in an agency’s PAES must match with the figures in CBMS. CBMS is the central source of budget information and is the basis of whole of government figures, the Appropriation Bills, financial data and Budget Papers Nos. 1-4. As such, all appropriation figures must be sourced from CBMS to ensure consistency between the PAES, the Appropriation Bills and the Budget Papers.

Attachment D provides the relevant links in CBMS to help agencies navigate through the CBMS system and generate the reports required for the production of a 2013-14 PAES.

Estimates Memoranda

Where an Estimates Memorandum (EM) provides guidance in relation to a particular subject or issue, agencies should rely on that guidance in developing their PAES unless this document indicates otherwise.

Attachment D also contains useful references to related EMs and can be accessed from the CBMS knowledge management tool.

Final Check

 Agencies are not required to provide tables to the relevant Finance AAU for clearance prior to tabling for this PAES. However, agencies and the relevant AAU should ensure the following before the PAES is printed:

- The PAES document is completed in accordance with the guidance and templates provided;
- The measures table matches to the final measures list provided by your AAU;
- The Bills tables match to the Appropriation Bill Schedule produced by the Appropriation Bill report from BEAM; and
- the CFO sign-offs for estimates and Bills have been provided to your AAU.

Appropriation Bills (Nos. 3 and 4) are generally introduced in Parliament early in the new year, usually the first week of the Autumn Parliamentary sittings.

Accordingly, portfolios should aim to be prepared to have their measures cleared, CFO sign-off provided to their AAU and PAES printed in time to be tabled on the same day as the Appropriation Bills.
Ultimately, it is the agency’s responsibility to ensure that the information in the tabled document is correct and, that the numbers contained in the listed tables match the numbers reported in BEAM.

**Changes for 2013-14 PAES**

The template for the Agency Resource Statement has been updated to carry through changes introduced in the 2013-14 PB Statements. The footnotes have been updated to make reference to an agency’s Interest Equivalency Payments. Previous references to types of Special Accounts that no longer exist have also been omitted.

As with the 2013-14 PB Statements Guidance, Attachment C has been updated with excel formulas to aid in the preparation of financial information for the PAES.

Attachment E on AAO changes has been added to this guidance as the upcoming PAES will reflect the new Portfolio structures for the first time in a portfolio budget document. For more information, refer to the section on AAO changes below or to Attachment E.

**The Structure of 2013-14 PAES**

The 2013-14 PAES has the following components:

- Portfolio Overview
  - Portfolio Overview
  - Portfolio Structure and Outcomes
  - Table 1 - Portfolio Resources
- Agency Additional Estimates Statements
  - Section One: Agency Overview and Resources:
    - 1.1 Strategic Direction
    - 1.2 Agency Resource Statement
    - 1.3 Agency Measures Table
    - 1.4 Additional Estimates and Variations to Outcomes
    - 1.5 Breakdown of Additional Estimates by Appropriation Bill
  - Section Two: Revision to Outcomes and Planned Performance
    - 2.1 Outcomes and Performance Information
  - Section Three: Explanatory Tables and Budgeted Financial Statements
    - 3.1 Explanatory Tables
    - 3.1.1 Estimates of Special Account Flows
    - 3.2 Budget Financial Statements
PORTFOLIO OVERVIEW

The Portfolio Overview section is compulsory for agencies to include as part of PAES and must represent a clear picture to Parliament of the changes at the Portfolio level, since Budget.

The Portfolio Overview is intended to provide the reader with a high level snapshot of the portfolio, its agencies, the funding sought through Additional Estimates and variations to resourcing.

A brief overview, significant variations and measures across the portfolio should also be included, along with the portfolio structure and outcomes diagram (Figure 1).

Parts of Portfolio Overview

- Portfolio Overview
- Portfolio Structure and Outcomes
  - Figure 1: Portfolio Structure and Outcomes
- Table 1 - Portfolio Resources
PORTFOLIO OVERVIEW (CONT.)

PORTFOLIO OVERVIEW

Agencies are to provide an update on the Portfolio’s direction since the 2013-14 Budget. This should include any substantial measure packages which are being funded through Appropriation Bills Nos. 3 and 4 and any significant changes within the portfolio.

Any changes to portfolio responsibilities and outcomes since the 2013-14 PB Statements should also be outlined here.

Additional Information

The Portfolio Overview is a textual section and there are no required information sources. When updating this section refer to:

- Recent or significant announcements or policy decisions taken since Budget;
- Ministerial Statements by Portfolio Minister;
- Major new government policy or legislation affecting the portfolio and the intended results and impacts; and
- Any similar information disclosed in the previous Annual Report.
PORTFOLIO OVERVIEW (CONT.)

Purpose

The Portfolio Overview section is for portfolio agencies to provide the reader with an overview of the portfolio and its agencies, and variations since Budget at a strategic and high level. Specifics should be left to the relevant agency’s section.

Guidance

Any significant changes to the Portfolio’s environment or its responsibilities since the 2013-14 Budget should also be outlined, including new agencies.

Agencies should also include a link back to the Portfolio Overview included in their PB Statement along the lines of: ‘A full outline of the xxxxx’s Portfolio Overview can be found in the 2013-14 Portfolio Budget Statement.’
Purpose

The Portfolio Structure and Outcomes diagram is to provide the reader with a diagrammatic presentation of the portfolio structure and the responsible Minister(s). The diagram should clearly indicate the Minister(s), the Portfolio Department and Secretary, and the other agencies and their Chief Executive Officers (CEOs).

The diagram provides readers with a single glance view of the portfolio’s outcomes and the most senior responsible officials by agency, whether they are Secretaries, CEOs, Commissioners, Chairs, etc.

Both FMA Act (*Financial Management and Accountability Act 1997*) and CAC Act (*Commonwealth Authorities and Companies Act 1997*) bodies are to be included.

**Important Note:** Agencies are to report their Outcomes Statements as they appeared in their 2013-14 PB Statements, unless the Outcomes have changed by either approval of the Finance Minister or through a MOG. This ensures consistency of reporting through the 2013-14 Budget year and consistency between the PAES and Outcomes listed in the Appropriation Bills for Additional Estimates. Where there are changes, agencies should ensure changes are reflected appropriately in their PAES by way of explanatory footnotes.
Portfolio Resource Statement

Purpose

This table shows the total resources to be provided to the portfolio in the 2013-14 budget year plus any changes that need to be updated for PAES. Note that the figures for this table are in millions, rounded to one decimal place.

Portfolio Resources

Table 1 shows for those agencies reporting in the PAES the additional resources provided to the portfolio in the 2013-14 Budget year, by agency.

Table 1: Portfolio Resources 2013-14

<table>
<thead>
<tr>
<th></th>
<th>Appropriation</th>
<th>Receipts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Bill No. 3 $m</td>
<td>Bill No. 4 $m</td>
<td>Special $m</td>
</tr>
<tr>
<td>Department xxxx</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency xxxxx</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Departmental appropriations</td>
<td></td>
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<tr>
<td>Agency xxxxx</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td>Departmental appropriations</td>
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<tr>
<td></td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency xxxxx</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
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<tr>
<td>Total:</td>
<td>Departmental appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency xxxxx</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td>Departmental appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portfolio total</td>
<td>Administered appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Departmental appropriations</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Less amounts transferred within portfolio

Resources available within portfolio:
AGENCY OUTCOMES AND PLANNED PERFORMANCE

Section 1: Agency Overview and Resources

The Agency Overview and Resources section is to articulate a complete picture of each agency’s strategic direction and resources at additional estimates. The section contains five components: the Strategic Direction Statement, the Agency Resource Statement, Agency Measures Table, Additional Estimates and Variations, and Breakdown of Additional Estimates by Appropriation Bill. Together these sections link agency strategy with the resources available.

Parts of Section 1: Agency Overview and Resources

- 1.1 Strategic Direction

- 1.2 Agency Resource Statement

  (Table 1.1 Agency Resource Statement)

- 1.3 Agency Measure Table

  (Table 1.2 Measures Table)

- 1.4 Additional Estimates and Variations

  (Table 1.3 Additional Estimates and Variations – Measures)
  (Table 1.4 Additional Estimates and Variations – Other Variations)

- 1.5 Breakdown of Additional Estimates by Appropriation Bill

  (Table 1.5 Appropriation Bill (No. 3))
  (Table 1.6 Appropriation Bill (No. 4))
Section 1: Agency Overview and Resources

The PAES should be considered a supplement to the PB Statements explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills. The PAES should not unnecessarily repeat information in the PB Statements.

1.1 Strategic Direction

Agencies are to update the Strategic Direction statement included in their 2013-14 PB Statements. This would include reporting any significant changes to the agency’s role, outcomes, programs, administered items or programs as a result of Additional Estimates and / or variations. Agencies should also outline the additional appropriations being sought through new measures or other significant variations.

1.2 Agency Resource Statement

The Agency Resource Statement details the resourcing for agency xxxxx at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013-14 Budget year, including variations through Appropriation Bills Nos. 3 and 4, Special Appropriations and Special Accounts.

Additional Information

The Strategic Direction is a brief and concise textual statement that reflects any updates in the strategic direction that the agency will be pursuing over the remainder of the Budget year.

These strategies can be drawn from:

- Updated agency business plans and performance goals for the year;
- Recent Ministerial Statements about the agency’s agenda; and
- Significant Additional Estimates measure packages affecting the agency.
STRATEGIC DIRECTION STATEMENT

Purpose

The Strategic Direction Statement should update the agency’s goals as at Additional Estimates, noting any variations to the planned key results over the Budget year. The statement, in accord with the statement authored at Budget, is to set the course for the agency for the remainder of the financial year, identifying any new functions or measures allocated to the agency, and any significant challenges which will impact on the agency’s performance against its outcome over the year.

Guidance

Preparation of the Strategic Direction Statement will update the direction of the agency as the statement is intended to provide a blueprint of the Budget year. It is important to remember that the PAES is a ‘budget related’ document and should be written with that context in mind. That said, the aim of the Strategic Direction, and the broader document as a whole, is not financial. Its purpose is essentially to outline the agency’s agenda over the remainder of the year, the strategies to be pursued and the planned results and goals to be achieved.

Where an agency only has minimal changes due to additional estimates, the Strategic Direction statement should be brief but is still required to be included for PAES, as a change has been made.

Agencies should also include a link back to the Strategic Direction Statement included in their PB Statement along the lines of: ‘A full outline of xxxx’s Strategic Direction can be found in the 2013-14 PB Statements.’

Agencies should keep the Strategic Direction Statement to 1-2 pages.
Table 1.1: Agency XXXXXX Resource Statement – Additional Estimates for 2013-14 as at Additional Estimates February 2014

<table>
<thead>
<tr>
<th>Estimate as at Budget</th>
<th>Proposed Additional Estimate</th>
<th>Total Additional Estimates at Budget</th>
<th>Total available appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-14 $'000</td>
<td>2013-14 $'000</td>
<td>2013-14 $'000</td>
<td>2012-13 $'000</td>
</tr>
<tr>
<td>Ordinary annual services³</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Departmental appropriation</td>
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<td></td>
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</tr>
<tr>
<td>Prior year departmental appropriation²</td>
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</tr>
<tr>
<td>Departmental appropriation³</td>
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<td></td>
</tr>
<tr>
<td>s31 Relevant agency receipts⁴</td>
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<tr>
<td>Total</td>
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<td>Administered expenses</td>
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</tr>
<tr>
<td>Outcome xxxxx⁵</td>
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<tr>
<td>Outcome yyyy</td>
<td></td>
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</tr>
<tr>
<td>Outcome zzzzz</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to CAC Act bodies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ordinary annual services A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other services⁶</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Administered expenses</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Specific payments to States, ACT, NT and local government</td>
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<tr>
<td>Outcome aaaaa</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Outcome ccccc</td>
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<td></td>
</tr>
<tr>
<td>Total</td>
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<td></td>
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<tr>
<td>New administered expenses</td>
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<tr>
<td>Outcome bbbb</td>
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<td></td>
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<tr>
<td>Total</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Departmental non-operating</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Equity injections</td>
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<td>Total</td>
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<td>Administered non-operating</td>
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<tr>
<td>Administered assets and liabilities</td>
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<tr>
<td>Payments to CAC Act bodies - non-operating</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total other services B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total available annual appropriations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special appropriations</td>
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<tr>
<td>Special appropriations limited by criteria/entitlement</td>
<td></td>
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<tr>
<td>Special Appropriation Act x</td>
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<tr>
<td>Special Appropriation Act y</td>
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<tr>
<td>Special appropriations limited by amount</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Special Appropriation Act z</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total special appropriations C</td>
<td></td>
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</tr>
<tr>
<td>Total appropriations excluding Special Accounts</td>
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</table>
Table 1.1: Agency XXXXXX Resource Statement – Additional Estimates for 2013-14 as at Additional Estimates February 2014 (continued)

<table>
<thead>
<tr>
<th></th>
<th>Estimate as at Budget</th>
<th>Proposed Additional Estimate</th>
<th>Total estimate at Additional Estimates</th>
<th>Total available appropriation</th>
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<td>Appropriation receipts(^4) - other agencies(^5)</td>
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<tr>
<td>Non-appropriation receipts to Special Accounts</td>
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<tr>
<td>Total Special Account</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Total resourcing</td>
<td>A+B+C+D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less appropriations drawn from annual or special appropriations above and credited to Special Accounts and/or CAC Act bodies through annual appropriations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total net resourcing for agency X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Appropriation Act (No.1) and Appropriation Bill (No. 3) 2013-14
2. Estimated adjusted balance carried from previous year for annual appropriations
3. Includes an amount of $x in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as ‘contributions by owners’.
   Also includes an amount of $y that will be credited to the XX Special Account for Interest Equivalency Payments (IEPs) in 20XX-XX (refer to table 3.1.2 for further details).
4. Section 31 Relevant Agency receipts - estimate
5. Includes an amount of $z in 2013-14 for the Administered Capital Budget (refer to table 3.2.10 for further details). For accounting purposes this amount has been designated as ‘contributions by owners’
6. Appropriation Act (No. 2) and Appropriation Bill (No. 4) 2013-14
7. Estimated opening balance for Special Accounts (less ‘Special Public Money’ held in a Services for Other Entities and Trust Moneys Special Accounts (SOETM)).
   For further information on Special Accounts see Table 3.1.1.
8. Appropriation receipts from agency X annual and special appropriations for 2012-13 included above
9. Appropriation receipts from other agencies credited to agency xxx’s Special Accounts

Reader note: All figures are GST exclusive.
Table 1.1: Agency XXXXX Resource Statement – Additional Estimates for 2013-14 as at Additional Estimates February 2014 (continued)

<table>
<thead>
<tr>
<th>Third Party Payments from and on behalf of other agencies</th>
<th>Estimate at Budget</th>
<th>Estimate at Additional Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013-14 $'000</td>
<td>2013-14 $'000</td>
</tr>
<tr>
<td>Payments made on behalf of other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(disclosed in the respective Agency Resource Statement)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts received from other agencies for the provision of services (disclosed above within Departmental section 31)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments made by other agencies on behalf of Agency X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(disclosed above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments made to other agencies for the provision of services (disclosed above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments made to CAC Act bodies within the Portfolio</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency XX (source of appropriation)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** For a section 32 transfer being reflected in PAES the gaining and transferring agencies must disclose the following footnote in Table 1.1 "Agency X has received $X ($'000) under a section 32 determination."
AGENCY RESOURCE STATEMENT (CONT.)

Purpose
The Agency Resource Statement consolidates all the resources legally available to the agency over the Budget year in a single table, including the total estimate at Budget and any variations or additional estimates since the publication of the PB Statements.

The Agency Resource Statement also provides the balances and estimated receipts of Special Accounts to increase the transparency of agency resources and to fully demonstrate all available resources.

The third party payments box provides additional visibility of the transactions and relationships between agencies.

Guidance
Agencies are required to populate a complete Table 1.1 Agency Resource Statement for their PAES. The data is to be updated on the same basis as applied in the 2013-14 PB Statement.

All appropriation data is to be drawn from CBMS. Some of the data will be drawn from the “Agency Resource Table” generated by CBMS. It is important to note that while this source table lists SOETM Special Account amounts, agencies are to omit this when preparing Table 1.1, as this amount is not legally available to the Agency.

The first column is equal to what was included in the PB Statement as the ‘Total Estimate’ at Budget. However if the carry-forward amount has changed between the estimate provided at Budget and the actual reported in the Annual Report, agencies are to include the revised actual figure in the table (i.e. actual carry-forward + Budget appropriations).

The second column is to include the appropriation figures proposed at Additional Estimates (Bills Nos. 3 and 4) and any variations in estimated expenses for special appropriations. Appropriation figures are to be included from BEAM and **must** match those included in the Appropriation Bills. These can be verified by running BEAM Reports → Appropriation Bills → Appropriation Bill QA Report selecting the MYEFO round and either Appropriation Bills Nos. 3 or 4.

**Note:** Only Additional Appropriations (i.e. not reductions in appropriations) are shown in the Appropriation Bills, and therefore should be shown in the Agency Resource Statement. Only following a formal reduction in appropriation are they not ‘legally’ available to an agency. This aligns with the purpose of the Agency Resource Statement, to show the total available resources rather than the expected expenditure.

Special Appropriation figures are to be updated to reflect any changes to estimated expenses for the Budget year.

The ‘Total Available Appropriation’ is to match the ‘Total appropriations available’ line in the 2012-13 Annual Report (Appropriation Note in the financial statements) by Appropriation Bill type.
AGENCY RESOURCE STATEMENT (CONT.)

AAO Changes

Agencies affected by AAO changes may reflect the changes in the Agency Resource Statement. Where the transfers of appropriation under Section 32 of the Financial Management and Accountability Act 1997 (FMA Act) have been signed in time for the CBMS estimates updates, agencies must take through the changes to PAES. If the section 32 transfer has not been agreed and signed to, the details cannot be reflected in PAES.

Gaining agencies (agencies that gain functions under the new AAOs) will need to report the resources available at 2013-14 Budget in the “Estimates as at Budget” column (this will be resources before the effect of the AAO) and any new funding under the “proposed at additional estimates” column (taking into account AAO changes). Gaining agencies will need to footnote the effect of the AAO change at the bottom of the Agency Resource Statement detailing the effects on the transferring agency (agencies that lose functions under AAOs). New agencies created under AAOs that are gaining functions from an existing agency will not report balance in the “Estimates as at Budget” column but will report balances under the “proposed at additional estimates” column if funding is received through Appropriations Bills Nos. 3 and 4 or Parliamentary Departments Bill 2.

Transferring agencies will need to report the resources available at 2013-14 Budget in the “Estimates as at Budget” column (this will be resources before the effect of the AAO) and any new funding that has been transferred under the AAO to be reported by the gaining agency under the “proposed at additional estimates” column. They will also need to footnote the effect of the AAO change at the bottom of the Agency Resource Statement linking to the gaining agency.

Additional detail on reflecting AAO changes in the PAES document is available in Attachment E: Reporting AAO/MOG changes in the 2013-14 PAES.
1.3 Agency Measures Table

Table 1.2 summarises new Government measures taken since the 2013-14 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

<table>
<thead>
<tr>
<th></th>
<th>Program</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
<td></td>
</tr>
<tr>
<td>Revenue measures (if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measure short title</td>
<td>x.x</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered revenues</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental revenues</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total revenue measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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</tr>
<tr>
<td>Expense measures (if applicable)</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measure short title</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered expenses</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental expenses¹</td>
<td>nfp</td>
<td>nfp</td>
<td>nfp</td>
<td>nfp</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total expense measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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</tr>
<tr>
<td>Capital measures (if applicable)</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measure short title</td>
<td>x.x</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered capital</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental capital²</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total capital measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administered</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Departmental</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
<tr>
<td>Decisions taken but not yet announced</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td></td>
</tr>
</tbody>
</table>

Prepared on a Government Financial Statistics (fiscal) basis

1. MYEFO/Post MYEFO measure not for publication. Measures published in Part X of MYEFO are not published in Table 1.2 because xxxxxx.
2. Measure relates to a decision made post MYEFO.
3. The lead agency for measure xxxxxxxxxxx is agency xxxxxxxx. The full measure description and package details appear in MYEFO under the xxxxxxx Portfolio.
Purpose

The Measures section highlights new Government decisions taken since Budget. It includes measure titles and estimates for the budget (2013-14) and forward years. Measures indicate the government’s new expense, revenue and capital measures for the years ahead.

Guidance

The measure titles and the Budget and forward estimate figures included in producing this table must match the figures included in the 2013 Economic Statement (ES), the 2013 Pre-election Economic and Fiscal Outlook (PEFO) and the 2013-14 MYEFO. These are the authoritative documents, whereas the PAES are for explanation. All measures that have a resource impact (positive or negative) must be listed in the measures table. If a measure has no resource impact but the details would aid Parliament’s understanding of the government initiative, agencies may wish to consider including the details in their measures table.

The exception to the requirement to match the exact figures in the ES, PEFO or MYEFO will be where a MYEFO measure is either fully or partially reversing an ES or PEFO measure. Where it is a full reversal, the measure should include dashes in fiscal impact (as zero net fiscal impact) and where it is a partial reversal the measure should reflect the final amount to be appropriated, i.e. the difference between the initial measure and the partial reversal.

The wording for cross portfolio measures should be the same in each PAES affected by the measure. When the agency is not the lead agency, i.e. the measure description appears under another portfolio in MYEFO, a footnote must be included to reference the lead portfolio to enable a clear connection to the measure description in the MYEFO measures section.

In the PAES, agencies are to list the program (s) within which the measure will be implemented. If there are too many programs, agencies are to list the outcomes affected. This provides the reader with further organisational context for the measure and provides a link between the measure and the related performance information in Section Two of the PB Statement.

Note: If decisions are taken after MYEFO, but are included in Appropriation Bills Nos. 3 and 4 as part of the Pre-ERC estimates update, they are still to be included in the measures table. The full measure description and title will not appear until the 2014-15 Budget Paper No.2.

Figures for Decisions Taken But Not Yet Announced (DTBNYA) should only be reported for the forward years, as all values for 2013-14 are required to be recorded against a measure. These are to be aggregated and listed in the DTBNYA row at the bottom of Table 1.2 as in the example on the next page:
In addition to the above some measures may not be reported where the decision is to be announced in the 2014-15 Budget.

### Additional Information

Measures are found in CBMS by manually aggregating the BEAM adjustments linked to each specific measure code. These should add up to the figures that will be provided by Finance once the measures list is finalised. Measure figures are to be reported on a fiscal basis as this is the basis on which Budget Paper No. 2 and MYEFO are prepared. Measure codes are initiated by AAUs, which pre-populate the working title, decision and authority for the measure in BEAM. Measures should be presented as per the final list provided by Finance. Agencies should check regularly with the relevant AAU to ensure accuracy.
1.4 Additional Estimates and Variations

The following tables detail the changes to the resourcing for agency xxxxx at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013-14 Budget in Appropriation Bills (Nos. 3 and 4). Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures Since 2013-14 Budget

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Program impacted</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome 1</td>
<td>Increase in estimates (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease in estimates (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net impact on estimates for Outcome 1 (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in estimates (departmental)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List measures</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Decrease in estimates (departmental)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>List measures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net impact on estimates for Outcome 1 (departmental)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outcome 2</td>
<td>Increase in estimates (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List measures</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Decrease in estimates (administered)</td>
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</tr>
<tr>
<td>List measures</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Net impact on estimates for Outcome 2 (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in estimates (departmental)</td>
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<tr>
<td>List measures</td>
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<tr>
<td>Decrease in estimates (departmental)</td>
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<tr>
<td>List measures</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Net impact on estimates for Outcome 2 (departmental)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decisions taken but not yet announced</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Additional Estimates and Variations—Measures (cont.)

Purpose

The Additional Estimates and Variations to Outcomes from Measures since 2013-14 Budget table shows similar information to Table 1.2, although with a different focus. Whereas Table 1.2 shows measures by type (i.e. revenue, expense and capital), Table 1.3 demonstrates the total impact on agency outcomes.

Guidance

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since Budget 2013-14. The tables show the impact in terms of agency outcomes and programs. Decreases in estimates are to be shown in brackets ( ).

Agencies are required to indicate the type of variation in the title (i.e. parameter adjustment).

Agencies are to indicate the program impacted. If the agency has changed its programs in Section Two: Outcomes and Planned Performance, then the revised programs should be used. If no changes have occurred, agencies are to use the programs reported at Budget.

For each Outcome and by appropriation type, agencies are required to total the net impact of measures. The net impact can be negative.

Where a measure has both an administered and departmental impact, it is important that agencies use the same title so that the full impact of the measure can be identified (and reconciled with Table 1.2).

Note: If decisions are taken after MYEFO or the Pre-ERC estimates update, but are not included in Appropriation Bills (Nos. 3 and 4) they are not to be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are Supplementary Additional Estimates or the Budget Bills for 2014-15).

In all cases, the measures table must match to the measures details provided by your AAU before PAES can be printed.
### ADDITIONAL ESTIMATES AND VARIATIONS—OTHER VARIATIONS

#### Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

<table>
<thead>
<tr>
<th>Outcome 1</th>
<th>Program impacted</th>
<th>2013-14 ($'000)</th>
<th>2014-15 ($'000)</th>
<th>2015-16 ($'000)</th>
<th>2016-17 ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in estimates (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease in estimates (administered)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List variations</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>List variations</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Net impact on estimates</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>for Outcome 1 (administered)</td>
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<td></td>
</tr>
<tr>
<td>Increase in estimates (departmental)</td>
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<td></td>
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<tr>
<td>Decrease in estimates (departmental)</td>
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<td></td>
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<tr>
<td>List variations</td>
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<td>Net impact on estimates</td>
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<td></td>
</tr>
<tr>
<td>for Outcome 1 (departmental)</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

#### Outcome 2

| Increase in estimates (administered) |                  |                 |                 |                 |                 |
| Decrease in estimates (administered) |                  |                 |                 |                 |                 |
| List variations                     |                  |                 |                 |                 |                 |
| List variations                     |                  |                 |                 |                 |                 |
| Net impact on estimates             |                  |                 |                 |                 |                 |
| for Outcome 2 (administered)        |                  |                 |                 |                 |                 |

**Additional Information**

Other variations (i.e. which are other estimates that are not measures) will come from BEAM adjustments to agency estimates. Variations could be aggregate by category, for example, indexation, efficiency dividend, movement of funds, etc.
**Additional Estimates and Variations — Other Variations (cont.)**

**Purpose**

The Additional Estimates and Variations to Outcomes from Other Variations since 2013-14 Budget table shows the impact of other factors on an agency’s estimates which flow through to Appropriation Bills (Nos. 3 and 4).

**Guidance**

Table 1.4 shows variations (both increases and decreases) to appropriation estimates resulting from other variations since Budget 2013-14. The impact is shown in terms of agency Outcomes. Decreases in estimates are to be shown in brackets (). This table differentiates the impact of other variations from new government decisions to provide the Parliament and the public with additional information on the Additional Estimates sought.

Variations can be due to a number of factors including, although not limited to movement in funds between years

For each Outcome and by appropriation type, agencies are required to total the net impact of other variations. The net impact can be negative.

Where a variation has both an administered and departmental impact, it is important that agencies use the same title so that the full impact can be identified.
1.5 Breakdown of Additional Estimates by Appropriation Bill

The following tables detail the Additional Estimates sought for agency xxxx through Appropriation Bills

**Table 1.5: Appropriation Bill (No. 3) 2013-14**

<table>
<thead>
<tr>
<th>ADMINISTERED ITEMS</th>
<th>2012-13 Available ($'000)</th>
<th>2013-14 Budget ($'000)</th>
<th>2013-14 Revised ($'000)</th>
<th>Additional Estimates ($'000)</th>
<th>Reduced Estimates ($'000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outcome 1 title</td>
<td></td>
<td></td>
<td></td>
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*Insert Table here*

Departmental programs are applied against Outcomes in a notional sense in the Appropriation Bills and can be reallocated in line with internal agency requirements. Only those amounts appearing in Appropriation Bill No. 3 should appear in this table.

Agencies are not required to produce Table 1.5 if there is no variation from the information supplied in the 2013-14 PB Statements. Where any variations do occur, the table should be produced in full. If there is no variation from the information supplied in the 2013-14 PB statements, agencies are required to include a statement to this effect.
### Breakdown of Additional Estimates by Appropriation Bill (cont.)

#### Table 1.6: Appropriation Bill (No. 4) 2013-14

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<th>Outcome</th>
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<th>Additional Estimates ($'000)</th>
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<td>Total</td>
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#### Non-operating

- Equity injections
- Measure (name)
- Loans
- Administered assets and liabilities

**Total non-operating**

**Department of [Name]**

**Total**

---

*Insert Table here*

Departmental programs are applied against Outcomes in a notional sense in the Appropriation Bills and can be reallocated in line with internal agency requirements. Only those amounts appearing in Appropriation Bill No. 4 should appear in this table.

Agencies are not required to produce Table 1.6 if there is no variation from the information supplied in the 2013-14 PB Statements. Where any variations do occur, the table should be produced in full. If there is no variation from the information supplied in the 2013-14 PB statements, agencies are required to include a statement to this effect.

---

**Additional Information**

The 2013-14 Budget figures are to be found in the 2013-14 Appropriation Acts Nos. 1 and 2.

The 2013-14 revised figures are the 2013-14 Budget figures after the impact of Additional Estimates.

The Additional and Reduced estimates will reconcile to the ‘net impact’ totals of Tables 1.3 and 1.4, by outcome and appropriation type. Furthermore, the Additional Estimates must match the figures in the Appropriation Bills.
Breakdown of Additional Estimates By Appropriation Bill

This guidance is for both Table 1.5 and Table 1.6

Purpose

Tables 1.5 and 1.6 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the Budget year 2013-14. They indicate the total impact of both measures and other variations on the resourcing of an agency through the annual Appropriation Bills. The ‘Additional Estimates’ column matches the figures in Appropriation Bills Nos. 3 and 4.

Guidance

This table provides a breakdown of the appropriations by outcome and administered and departmental items for the Budget year. It shows the appropriation made available in the prior year (2012-13) as a comparator figure.

The 2013-14 Budget figures are found in the 2013-14 PB Statements, Appropriation Bills and Budget Papers.

The 2013-14 revised figures equal the Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2013-14 will reconcile to the ‘net impact’ lines in Tables 1.3 and 1.4.

For Table 1.6: Appropriation Bill No. 4, lines that are not required should be deleted.

Note: Although both Additional Estimates and reductions in estimates are included in Tables 1.5 and 1.6, only net additional appropriations appear in the Appropriation Bills. A formal reduction in appropriation is required before they are no longer available to an agency.

These Bills tables must match to the Appropriation Bill Schedule produced by the Appropriation Bill report from BEAM and the CFO sign-off provided to your Finance AAU. For further information refer to EM 2013/39 - Additional Estimates Appropriation Bills –Timelines.
Section 2: Revisions to Agency Outcomes and Planned Performance

The Revisions to Agency Outcomes and Planned Performance section detail the impact of changes at Additional Estimates on an agency’s planned performance and results. This section is to be included if there have been additional resources made available or where funds have been re-appropriated between outcomes.

Section 2: Revisions to Outcomes and planned performance

2.1 Resources and performance information

An overview should be provided here for those agencies which have had Outcome Statement changes, have reappropriated administered items between Outcomes or transferred sub-programs between programs or outcomes. Movement of funding between programs does not need to be included, only the movement of sub-programs between programs.

Outcome 1

Outcome 1 Strategy

Where the agency is seeking Additional Estimates and the Outcome statement or structure has changed, this should be explained here. If the changes impact on the Outcome Strategy, then an updated strategy is to be included. If there is no change, this should be stated.

Table 2.1 Budgeted Expenses for Outcome 1

Insert Table here - [Repeat for all programs affected by Additional Estimates.]

Note: Agencies may find it useful to apply a sense-test and check if the total Outcome Expenses across an Agency add up to the Total Expenses listed in both Departmental (Table 3.2.1) and Administered (Table 3.2.7) Income Statements.

Program information: please note reference below to only providing information on programs with changes; i.e. affected by Additional Estimates.

ASL: Revised ASL will need to be updated.

Program Objective X.1

Insert text here if changes to program objectives have occurred - [Repeat for all programs affected by Additional Estimates.]

Program Expenses X.1

Insert Table here - [Repeat for all programs affected by Additional Estimates.]

Program Deliverables

Insert Table here - [Repeat for all programs affected by Additional Estimates.]

Program Key Performance Indicators

Insert Table here - [Repeat for all programs affected by Additional Estimates.]

Additional Information

Generating performance information, specifying results and setting performance targets is an internal exercise for agencies. The performance indicators used by agencies should mirror or build upon those used by the agency in its own internal management, to ensure that operations are working towards government outcomes efficiently and effectively.
Outcomes and Planned Performance

Purpose

The purpose of this section is to update the results that agencies plan to achieve with the resources provided over the Budget year and set performance indicators to measure their success. This section is to be included if there have been movements of programs, re-appropriation of administered items to different outcomes or Additional Estimates. Performance indicators and non-financial information do not need to be included for the purposes of PAES unless there have been changes made.

Guidance

This section, like the PAES in general, is an update, and does not need to repeat information included in the PB Statement. It is required to detail variations in the planned performance of agencies in a sufficiently clear manner for the Parliament and public to understand the changes sought.

The Outcome Strategy is to be updated where changes to the composition of the outcome have resulted in an altered strategy being pursued by the agency, where circumstances or environmental factors may have altered the direction of the agency or where changes or movements have occurred in a particular outcome. This should be reflected in table 2.1.

Similarly, program information is to be updated where changes or movements have occurred in a particular program.

Performance indicators included in the PAES, in addition to those outlined in the PB Statement, will require reporting in the 2013-14 Annual Report.

For agencies that include Section Two in their PAES to update the Outcome Strategy and/or their results and performance information, they should also include a link back to the Outcomes and Planned Performance section included in their PB Statement along the lines of: ‘Complete details of xxxxx’s Resources and performance information can be found in the 2013-14 Portfolio Budget Statement.’

Outcomes Changes reported in the PAES

Any agency that has received Ministerial approval for changes to its outcome statements since the 2013-14 Budget must ensure that these changes are represented in the Additional Estimates Appropriation Bills and are reported in the PAES. It should be remembered that new Outcome Statements only have legal effect once they appear in an Appropriation Act. Outcome movements due to AAO changes should have been effected via Section 32 of the Financial Management and Accountability Act 1997, and the movement should be noted in agencies’ PAES.
Resources and Planned Performance (cont.)

All changes to outcomes, administered items or programs that occur throughout 2013-14 for any reason must be reported and explained in the agency’s 2013-14 Annual Reports.

Requirements for the preparation and approval of outcome statements are outlined at:


Changes to programs

Where changes to programs are the direct result of appropriation changes at Additional Estimates (including new monies, or changes to outcomes), these should be reported in the PAES. All new significant policy initiatives should each be identified.

Requirements for the preparation and approval of Commonwealth programs are outlined at:


Performance information

All new programs and administered items appearing in the PAES document require performance information. Guidance on performance indicators and performance reporting is available at:

Section 3: Explanatory Tables and Budgeted Financial Statements

The Explanatory Tables and Budgeted Financial Statements section of the PAES provides a bookend to the document, providing readers with an update on the technical financial information of the agency’s operations over the Budget and three forward years.

Agencies should, to the extent that it is possible in an Estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2013-14 Annual Report.

Agencies are to refer to, and follow, the Finance Minister’s Orders (FMOs) and Forms of Financial Statements available at: http://www.finance.gov.au/ace/

This applies to both the departmental and administered financial statements.

Note for Administered Financial Statements:

Agencies should not report an administered appropriation receivable balance. This is consistent with Division 102.2 of the 2012-13 FMOs that states
“The earliest point of recognition for accounting purposes is:
(a) the date the amounts are drawn down to the entity’s bank account for payment against the appropriation for:
   (i) administered annual appropriations; and
   (ii) administered special appropriations; and
(b) the date stated in the determination (if not stated, then the date of the determination) for other administered amounts determined by:
   (i) the Finance Minister (or delegate);
   (ii) the entity’s Minister; or
   (iii) the Presiding Officer under Part 3 of the Appropriation Acts.”

Parts of Section 3: Budgeted Financial Statements

- 3.1 Explanatory Tables
  - Special Accounts (Table 3.1.1 Special Accounts Table)
- 3.2 Budgeted Financial Statements
  - Analysis of Budgeted Financial Statements
  - Budgeted Financial Statement tables (Tables 3.2.1 – 3.2.11)
  - Notes to the Financial Statements
- Asset Related Information
  - Capital Budget Statements
  - Statement of Asset Movements
Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 Explanatory Tables

3.1.1 Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by agency xxxx. The corresponding table in the 2013-14 PB Statements is Table 3.1.2.

Table 3.1.1: Estimates of Special Account Flows

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(A) = Administered
(D) = Departmental

Where an agency has changes to its Special Account Flows this table should be included in full. Otherwise state there is no change.

To assist Parliament and other readers to cross-reference Special Accounts to an agency’s broader activities, insert the relevant Outcome number next to each Special Account.

Inclusion of some explanatory text accompanying this table, or use of footnotes, is encouraged if they aid comprehension – especially a short description on the purpose of the Special Account. If agencies use a shortened title in the table, they should include the determination number (for section 20 Special Accounts e.g. FMA Act section 20 determination 2007/98) to ensure cross referencing to the actual determination is possible. For those accounts created in enabling legislation, agencies may choose to include an Acts glossary indicating the full Act title and use a shortened version in the table.

The ‘Adjustments’ column in Table 3.1.1 should be used to show amounts of money that are transferred from one FMA agency to another, when the responsibility for managing a Special Account is moved to the other FMA agency as a result of a MOG change (EM guidance refers). It should also be used in circumstances when the balance of a Special Account is reduced, without making a real or notional payment, in order to extinguish all or part of the available appropriation for a Special Account. Extinguishing an appropriation in this way results in an adjustment and not a payment being made within the Consolidated Revenue Fund.
Special Account Flows (cont.)

Purpose

Special Accounts are a mechanism through which agencies can set aside funds for a specific purpose. As such, it is important that the reporting and accountability mechanisms are robust to ensure probity of use.

The purpose of the *Special Account* table is to provide more detail on the expected flows in agency Special Accounts over the budget year, including the estimated payments which will be made from the account and adjustments which are expected over the budget year. Accounts which hold ‘special public moneys’, such as Services for Other Entities and Trust Moneys Special Accounts (SOETM) do not constitute funds available to the agency and therefore *will not* appear in the Agency Resource Statement (Table 1.1), but are still required to be mentioned in this section.

Guidance

When including Special Account information, agencies are to identify the full title of the legislation or legislative instrument which authorised the creation of each Special Account. These are set up by two means, either:

- in enabling primary legislation, as recognised under section 21 of the FMA Act, in which case the full legislative title and the appropriate section(s) need to be included; or

- through a determination by the Finance Minister under section 20 of the FMA Act, in which case include the title of and the determination number of the legislative instrument.

As some titles will be too long to include neatly in Table 3.1.1, agencies can use short titles and include an Acts glossary to detail the full title of the enabling legislation.

All Special Account figures *must* be drawn from CBMS.

Additional Information

Details of Special Account flows, opening and closing balances are to be populated from CBMS. Agencies may require lower level information from their own FMIS, however the figures in CBMS are the authoritative figures used for the consolidation of the whole of government accounts and therefore any data from agency FMIS must reconcile with the CBMS figures.

Agencies are to provide a comparator line below each Special Account with the corresponding 2012-13 figure.

The opening balance for 2013-14 will be an actual figure as reported for the closing balance in agency’s 2012-13 Annual Report Financial Statements: Special Accounts Note.

The estimated opening balance for forward estimates will equal the estimated closing balance for the previous year’s transactions.
3.2 Budgeted Financial Statements

3.2.1 Analysis of Budgeted Financial Statements

Major changes during the year must be explained, however, unnecessary duplication of the reporting from the PB Statements should be avoided in the PAES.

3.2.2 Budgeted Financial Statements

Departmental Financial statements

Where changes have occurred during the year, insert appropriate text to explain changes at the relevant table.

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Budgeted Departmental Statement of Cash Flows (as at 30 June)

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2013-14)

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement - Departmental

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2013-14)

Prepared on Australian Accounting Standards basis.
FINANCIAL STATEMENTS (cont.)

Schedule of Administered Activity

Where changes have occurred during the year, insert appropriate text to explain changes at the relevant table.

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

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Notes to the Financial Statements

[This is where the agency will explain the changes to the Budgeted Financial Statements arising from Additional Estimates, not already addressed at the start of each Section. It should also include explanation of any extraordinary items or variance requiring more detail than is presented in the financial statements.]

Departmental

Insert appropriate text.

Administered

Insert appropriate text.

Additional Information

All information must be drawn from, and match the figures in CBMS. Only agencies who have approved new equity measures are to update and prepare the statements based on the 2013-14 PBS adjusted for any approved measures, otherwise they are not required to be reproduced in the PAES. All Financial Statements should match to the Budgeted Financial Statements in the agency’s FMISs. Where appropriate the figures are to match with the figures included in the Agency Resource Statement.
FINANCIAL STATEMENTS (cont.)

Purpose

The financial statements conclude each agency’s PAES and provide readers with an update on technical and detailed financial movements for the Budget year and three forward years. They also include actual data for the comparator year 2012-13 (which will have been included in agency Annual Reports).

Guidance

Agencies should, to the extent that it is possible in an estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2013-14 Annual Report.

Agencies are to refer to, and follow the FMOs and Forms of Financial Statements which available at: http://www.finance.gov.au/ace/
PRINTING AND DISTRIBUTION OF PAES AND UPLOADING TO BUDGET.GOV.AU

This section addresses the following issues to ensure that agency PAES are printed, uploaded and distributed in line with the requirements of the Treasury, the Department of Finance and the Parliament.


2. Portfolio Responsibilities

3. The PAES template file (Attachment B) and associated guidance

4. Which printer to use and printing specifications.

5. Delivery to Lockup, the Senate, House of Representatives, Treasury and Finance.

6. How to upload the information to budget.gov.au and agency websites.
1. Security Requirements for PAES Preparation, Publishing and Distribution

The PAES are classified at the Protected level up to the time they are publicly released. The Treasurer has endorsed this classification and it is the responsibility of each portfolio agency to ensure appropriate security. If staff are unsure of the correct security processes during the budget preparation period, they should contact their agency security adviser.

Issues to keep in mind include:

- PAES should be prepared in a secure area of the agency.
- PAES documentation should under no circumstances be distributed via unsecure electronic mail.
- The ‘need to know’ principle should be applied in the distribution of all material.
- PAES should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the Protective Security Policy Framework (http://www.protectivesecurity.gov.au/Pages/default.aspx).
- Staff with knowledge of any information relating to the PAES should not discuss it in non-official circles.

If you have any questions regarding security issues please speak to the security adviser in your agency.

2. Portfolio Responsibilities

Portfolio agencies are responsible for ensuring the accuracy and completeness of the information contained in their PAES, and ensuring that the numbers contained in the relevant tables match the numbers reported in CBMS.

To the extent that information in the PAES describes measures published in MYEFO, it must be consistent with the measures descriptions in MYEFO.

In all cases, the measures table must match to the final measures list provided by your Finance AAU before PAES can be printed.

Portfolios should aim to be prepared to have their measures cleared, CFO sign-offs for estimates by 23 January 2014 and Bills provided to their AAU by 24 January 2014 to allow sufficient time for the 2013-14 PAES printed and to be tabled on the same day as the Appropriation Bills.

Agencies must not print their PAES until these checks are completed.
To assist portfolios, Finance will progressively provide them with the relevant information from CBMS and the Appropriation Bills. Portfolios will be responsible for ensuring that their overall PAES document is consistent with the information provided by Finance.

3. The PAES Template File (Attachment B) and Associated Guidance

The PAES template file (Attachment B) and associated guidance can assist agencies with providing styles and autotext for the “2013-14 PAES User Guide and Template (Word format) to construct 2013-14 PAES”. The PAES template and associated guidance can be provided on request from Resource Framework and Reporting Branch (refer to Finance staff contacts).

4. Which Printer to Use and Printing Specifications

SPECIFICATIONS
Hard copy of the PB Statements must be produced on standard B5 size paper (17.6 cm x 25 cm) with a font point size of at least 10 point to ensure that the statements are consistent with other budget documents and related papers.

For the covers, agencies must use ‘Optix—Pati Ochre’ stock and ‘Budget Blue—PMS 539’ for the cover text.

For consistency all portfolios must have the portfolio name made clearly visible on the spine of the documents.

PRINTER

It is strongly recommended that Portfolio Agencies contact CanPrint to arrange printing for the PAES. If printing is carried out ‘in-house’ agencies must liaise with Finance and CanPrint to ensure that cover stock, colour and text is consistent with all other Portfolio Agencies.

It is the responsibility of each Portfolio agency to arrange the printing and secure freighting of their PAES. The Contact officer for CanPrint Communications Pty Ltd is Peter Reid on 6295 4422.

Portfolios should make sure they have sufficient hard copies of their PAES for their own internal needs, and make additional hard copies of their PAES available on request to other stakeholders, not including the distribution requirements listed below.

CLASSIFICATION

Please be aware that the PAES are classified as Protected documents until they are tabled in Parliament. Accordingly boxes of the PAES should be labelled as follows: ‘Protected Under Embargo’ until tabled in Parliament in the first week of the Autumn Parliamentary sittings (being the latest expected time for introduction of the Appropriation Bills).
5. Delivery to Lockup, the Senate, House of Representatives and Finance

Agencies are to provide printed copies of their PAES to the Senate Table Office by COB the day before tabling.

Due to security measures that preclude access of non-authorised vehicles at the entrances to Parliament House, delivery arrangements for PAES will be as follows.

If a Portfolio agency prints in-house or with a printer other than CanPrint they must arrange for an officer of the agency to deliver the copies of PAES for the Senate and the House of Representatives to the Documents Officer, Senate Table Office, SG 25.

Agency officers who deliver the Statements will require Commonwealth Officer passes and trolleys to transfer the documents from the car park to SG 25. Boxes will have to be x-rayed by security at the entrance—agency officers will be required to unload and reload the boxes at this point.

If you have any queries about or difficulties with these arrangements, please contact the Documents Officer, Senate Table Office. (Phone: (02) 6277 3037)

Find below delivery and distribution requirements for:

- Parliament
- Executive and Parliamentary Offices
- Parliamentary Committees
PARLIAMENT

(i) Department of the Senate: (150 copies)

Publications Officer, Senate Table Office, Room SG 25
Department of the Senate,
Parliament House
CANBERRA ACT 2600
Phone: (02) 6277 3037

(ii) Department of the House of Representatives (25 copies)

Documents Officer
Table Office, Suite RG89
Department of the House of Representatives
Parliament House
CANBERRA ACT 2600
Phone: (02) 6277 4802

(iii) Department of Finance (50 copies)

Resource Framework and
Reporting Branch
c/-Margaret Makeham-Kirchner
Governance and Resource Management Group
Department of Finance
John Gorton Building
King Edward Terrace
PARKES ACT 2600
Phone: (02) 6215 3003

EXECUTIVE AND PARLIAMENTARY OFFICES

(i) Your portfolio Minister (following the Minister’s ‘signing off’ on the final document);

(ii) The Minister representing the portfolio in the other Chamber; and

(iii) 4 copies to the Parliamentary Library after the Appropriation Bills have been introduced:

Acquisitions Librarian
Department of the Parliamentary Library
Parliament House
CANBERRA ACT 2600
**PARLIAMENTARY COMMITTEES**

PAES only need to be sent to your portfolio’s relevant parliamentary committee/s, not all parliamentary committees listed below. Mailing of the PAES, after tabling, will be permissible when distributing copies to parliamentary committees.

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<tr>
<td>Community Affairs</td>
<td>Health; Social Services, including Human Services</td>
<td>Matt Crawshaw Ph (02) 6277 3515</td>
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<td>Elise Williamson Ph. (02) 6277 3515</td>
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<tr>
<td>Economics</td>
<td>Industry; Treasury</td>
<td>Dr. Kathleen Dermody Ph. (02) 6277 3540</td>
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<td>Leonie Lam Ph. (02) 6277 3540</td>
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<td>Julia Agostino Ph. (02) 6277 3521</td>
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<td>Isaac Overton Ph. (02) 6277 3522</td>
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<tr>
<td>Environment and Communications</td>
<td>Communications; Environment</td>
<td>Christine McDonald Ph (02) 6277 3526</td>
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<td>Jacquie Hawkins Ph. (02) 6277 3526</td>
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<tr>
<td>Finance and Public Administration</td>
<td>Finance; Parliament; Prime Minister and Cabinet</td>
<td>Lyn Beverly Ph (02) 6277 3439</td>
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<td>Margaret Cahill Ph. (02) 6277 3534</td>
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<tr>
<td>Foreign Affairs, Defence and Trade</td>
<td>Defence, including Veterans’ Affairs; Foreign Affairs and Trade</td>
<td>David Sullivan Ph (02) 6277 3535</td>
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<td>Penny Bear Ph. (02) 6277 3536</td>
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<tr>
<td>Legal and Constitutional Affairs</td>
<td>Attorney General; Immigration and Border Protection</td>
<td>Sophie Dunstone Ph (02) 6277 3560</td>
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<td>Marina Katic Ph. (02) 6277 3498</td>
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<tr>
<td>Rural and Regional Affairs and Transport</td>
<td>Agriculture; Infrastructure; and Regional Development</td>
<td>Tim Watling Ph. (02) 6277 3511</td>
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<td>Kristy Cattanach Ph. (02) 6277 3511</td>
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### Required Distribution of Hard Copy to Government Agencies – After Tabling

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<th>Information Research Centre</th>
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<td>Australian National Audit Office</td>
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<tr>
<td>Centenary House</td>
<td></td>
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<tr>
<td>19 National Circuit</td>
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<td>BARTON ACT 2600</td>
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<th>Library Deposit Scheme Distribution Service</th>
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<td>Phone: (02) 6209 1800</td>
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<tr>
<td>Locked Bag 7760</td>
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<tr>
<td>Canberra Business Centre ACT 2610</td>
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### Further Distribution

As the PAES will be placed on the portfolio internet site, further distribution of the PAES in hard copy may not be necessary. However, portfolios are encouraged to hold sufficient extra hard copies available to make free copies of their PAES available on request after the introduction of the Appropriation Bills to:

- Other departments and relevant agencies;
- Major client organisations; and
- The libraries of tertiary institutions.
6. How to Upload the Information to budget.gov.au and Agency Websites

PUBLISHING THE PAES ON THE INTERNET

All Budget documentation will be published on the Internet with hyperlinks between budget documents for ease of reference and to assist reading across these documents. The Australian Government Budget website [www.budget.gov.au](http://www.budget.gov.au) will link readers to PAES on the portfolio’s own website.

STANDARD FILE-NAMING CONVENTION:

The following file naming convention for electronic versions of the PAES (for download) has been mandated to aid file comprehension and retrieval for readers who download the documents, and to remove the confusion that occurs when files are not clearly named or numbered. Otherwise, it can be difficult to correctly reassemble the document in the correct order, particularly for users who will not have to a hard copy.

An example of the recommended convention is: FinancialYear+Portfolio+’PAES’+a file sequence number (i.e. 01, 02 etc) +Chapter Number (or agency name etc)

Examples would be:

2013-14_DBCDE_PAES_01_Parts_A_and_B
2013-14__DBCDE_PAES_10_ABC
2013-14__Health_PAES_05_Outcome3

Note: The file sequence number simply indicates which file would be read first, second, third et cetera if the document was read like a book. Naming the files in this way means that the order of files downloaded into a sub-directory would be the same order as the order of presentation of chapters in the PAES.

This would result in the electronic files being listed in the same order as the printed chapters, and therefore easier and more intuitive navigation for those accessing the files.
PUBLISHING ELECTRONIC COPIES OF THE PAES

All portfolios need to post their electronic copy of the PAES to their departmental website. This should be posted in an accessible format as recommended by Australian Government Information Management Office (AGIMO) (for example, post the document in multiple formats to be sure it can be read by screen readers). Portfolios should provide the Department of the Treasury with details of:

- the URL address where the portfolio will post its PAES;
- contact details for the author of the PAES; and
- contact details for the portfolio’s webmaster.

These details will need to be forwarded to webcontent@treasury.gov.au on no later than COB Monday 3 February 2014.

Contact: Treasury Web Content team on 6263 4040.

Portfolio agencies please ensure that this information is forwarded to the area responsible for Web Publishing.

PAES can be uploaded to agency website only after they have been tabled in Parliament.

INTERNET PUBLICATION STANDARDS FOR GOVERNMENT DOCUMENTS

The Guide for Minimum Web Standards and other publishing requirements and guidance is available at:

CONTACTS

Department of Finance
In the first instance, agencies should contact Finance staff in the relevant AAU with enquiries.

For guidance on the preparation of the PAES agencies should contact the Budget Framework Branch:

Margaret Makeham-Kirchner  
email: budget_framework@finance.gov.au  
Ph: 6215 3003

Robert Janssens  
email: budget_framework@finance.gov.au  
Ph: 6215 3113

Alex Berry  
email: budget_framework@finance.gov.au  
Ph: 6215 3209

Leslie Cho  
email: budget_framework@finance.gov.au  
Ph: 6215 3405

For guidance on the production of the Appropriation Bills, agencies should contact the Annual Appropriation Team on AMTMail@finance.gov.au.

Treasury

Treasury can assist with document formatting issues and with uploading to Budget.gov.au

Publications
Selene Palmer  
email: selene.palmer@treasury.gov.au  
Ph: 6263 4324

Web Content
Web content team  
email: webcontent@treasury.gov.au  
Ph: 6263 4040
CanPrint

It is strongly recommended that Portfolio Agencies contact CanPrint to arrange printing for the PAES. If printing is carried out ‘in-house’ or with another printer agencies must liaise with Finance and CanPrint to ensure that cover stock, colour and text is consistent with all other Portfolio Agencies.

It is the responsibility of each Portfolio agency to arrange the printing and secure freighting of their PAES.

Contact details for CanPrint Communications Pty Ltd are:

Peter Reid  Ph: 6295 4422
Address:  16 Nyrang Street
          Fyshwick, ACT 2609

Senate Table Office

The Senate Table Office requires 150 copies of each PAES for Senators. Their contact details are:

Marcus Strkalj  Ph: 6277 3037
Location:  Room SG 25
Department of the Senate, Parliament House
Canberra, ACT 2600