Guidance for the Preparation of the 2014-15 Portfolio Budget Statements

Governance and Resource Management Group
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INTRODUCTION

THE PURPOSE OF THIS GUIDANCE

This document has been developed as a practical guide to help budget officers in Australian Government (the Government) agencies prepare and publish the 2014-15 Portfolio Budget Statements (PB Statements). It is designed to cover all aspects of a PB Statement, from the inclusion of performance and financial information to printing, publishing and delivery.

Together, this document and the Central Budget Management System (CBMS) Navigators’ Guide document contains the relevant information plus additional reference material to enable agencies to complete their PB Statements.

KEY POINTS FOR DEVELOPING THE 2014-15 PORTFOLIO BUDGET STATEMENTS

PB Statements, together with the Budget Papers, are a package of documents available to the Parliament and the public, which explain the Government’s budget decisions. They also provide further information (financial and non-financial) at the Portfolio and agency level about the on-going policy and programme delivery initiatives of the Government.

The PB Statements are formal ministerial documents, which are required to be tabled to meet a Ministers’ accountability obligations to Parliament.

Each PB Statement is signed by the respective Portfolio Minister. Signing arrangements for each PB Statement will be determined by the senior Portfolio Minister (the first minister shown in the current Ministry List issued by the Department of the Prime Minister and Cabinet at http://www.dpmc.gov.au/parliamentary/index.cfm).

The following key points should be kept in mind when producing an agency’s PB Statement.

Key principles for developing the PB Statements

Agencies should aim to produce a PB Statement that presents three key pieces of information:

- What does the Government (through the agency) want to achieve?
- How and through what means it proposes to achieve this?
- How will it know if it is succeeding or making progress?

Aligning PB Statements and Annual Reports

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

From 2014-15, the new accounting standard AASB 1055 Budgetary Reporting requires entities to include budgetary information, the original Budget (from the PB Statement) and revised Budget (from a portfolio statement update), in their financial statements accompanied with variance explanations. The explanations will be audited by the ANAO as part of their audit of the annual financial statements. Consequently, entities are reminded of the importance of maintaining internal documentation in order to substantiate the basis
of the estimates included in the PB Statements (Attachment G refers).
The 2014-15 PB Statements will cover the current financial year (2013-14), the budget year (2014-15) and the forward estimates years (2015-16, 2016-17 and 2017-18).

Structure and Presentation of Information
The document’s design has four basic layers of information: Portfolio, Agency, Outcome and Programme. To ensure that PB Statements are clear and concise, it is important for agencies to only include information where it is most relevant. Guidance on the information required in each section of the PB Statement is included throughout this document.

Agencies can use their websites to publish additional information that goes beyond the requirements of the PB Statements.

Appropriation Bills and Budget Papers are Authoritative; PB Statements are Explanatory
The PB Statements are budget-related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts, according to section 15AB of the Acts Interpretation Act 1901. The PB Statements provide additional explanation to the Appropriation Bills and as a result, they must be consistent with the Bills, which once passed by Parliament, become law as Appropriation Acts.

Should a discrepancy occur between the Appropriation Acts and the PB Statements, it is the Appropriation Acts that are definitive. The PB Statements are not authoritative; they exist to provide detail to the Parliament on the appropriations sought and agencies’ planned performance.

CBMS Data
The financial information reported in an agency’s PB Statement 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 PB Statements, the Appropriation Bills and the Budget Papers.

Attachment D (CBMS Navigators Guide) provides illustrative examples to the relevant links in CBMS to help agencies navigate through the CBMS system and generate the reports required for their 2014-15 PB Statements.

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 PB Statements unless this document indicates otherwise.

The CBMS Navigators Guide also contains useful references to related EMs and can be accessed from the CBMS knowledge management tool.

Final Clearance
Portfolios do not need to provide their whole PB Statements document to Finance for checking. Certain material, however, needs to match exactly the information contained elsewhere in the Budget Papers for which the Treasurer and Finance Minister are responsible. This includes information on the appropriations and the measures tables. To the extent that information in the PB Statement describes measures published in Budget Paper (BP) No.2, it must be consistent with the measures descriptions in BP No.2 and the PB Statement should not be printed until BP No.2 is cleared.
Portfolio agencies are responsible for ensuring the accuracy and completeness of the information contained in their PB Statements.

*Agencies will be advised of the appropriate timelines closer to the Budget.*

Agencies should ensure the following final checks are completed before PB Statements can be printed:

- the PB Statement is completed in accordance with the guidance and templates provided;
- the measures table matches the final measures list provided by your Finance AAU;
- the Average Staffing Level (ASL) numbers match the numbers published in BP No.1;
- all Bills information matches to the Appropriation Bill Schedule produced by the Appropriation Bill report from BEAM; and
- the relevant Chief Finance Officer (CFO) sign-offs on Bills and estimates have been provided to your Finance AAU.

**Key Changes for 2014-15 PB Statement**

- Introduction of AASB 1055 – refer to Attachment G.
- Additional advice has been provided for Administrative Arrangement Order (AAO) / Machinery of Government (MoG) changes – refer to Attachment E and F.

**STRUCTURE OF THE 2014-15 PORTFOLIO BUDGET STATEMENTS**

Below is an outline of the required structure for the 2014-15 PB Statements:

**Portfolio Reporting**

- Portfolio Overview
  - Ministers and Portfolio Responsibilities
  - Portfolio Structure and Outcomes
  - Portfolio Resource Statement

**Department/Agency Reporting**

- Agency Resources and Planned Performance
  - Section One: Agency Overview and Resources
    - Strategic Direction Statement
    - Agency Resource Statement
    - Budget Measures
    - Changes in agency outcomes and programmes (where applicable)
  - Section Two: Outcomes and Planned Performance
    - Outcomes and Performance Information
    - Outcome 1: Strategy
    - Outcome 1: Expense Statement
    - Contributions to Outcome 1
      - Programme 1.1
        - Programme Component (where applicable)
      - Programme 1.2 (etc.)
    - Outcome 2: Strategy (etc.)
  - Section Three: Explanatory Tables and Financial Statements
    - Explanatory Tables
    - Budgeted Financial Statements
○ Glossary
PORTFOLIO OVERVIEW

The Portfolio Overview is intended to provide the reader with a high-level summary of the Portfolio, its Minister(s), agencies, goals, structure and resources.

Portfolio agencies should be brief in their descriptions and only include information which is relevant and specific from a Portfolio perspective. This will avoid unnecessary duplication of information presented in later sections.

Information at a department or agency level should be included only where it contributes to a broader understanding of Portfolio goals and responsibilities.

Components of Portfolio Overview

- Minister(s) and Portfolio Responsibilities

- Portfolio Structure and Outcomes
  - *Figure 1: Portfolio structure and outcomes*

- Portfolio resources made available in the Budget year
  - *Table 1 Portfolio resources made available in the Budget year*

MINISTERS AND PORTFOLIO RESPONSIBILITIES

[INSERT NAME] PORTFOLIO OVERVIEW

MINISTER(S) AND PORTFOLIO RESPONSIBILITIES

This section provides a brief overview of the Portfolio, including the relevant Portfolio Minister(s) and the structure of the Portfolio. The Portfolio structure is summarised in Figure 1.

Only significant agency responsibilities should be described here along with Outcome Statements. Further information on individual agency outcomes and responsibilities should be left to the Agency’s Strategic Direction Statement or Resources and Planned Performance section.

The information contained under the ‘Portfolio Overview’ should remain high level. All issues relating to a particular agency’s performance should be addressed in their ‘Agency Resources and Planned Performance’ statements.

Administrative Arrangements Order (AAO) changes, if relevant, should be described briefly.

Figure 1 is the expected format. Agencies may need to modify it to ensure that it provides a clear and simple guide to the Portfolio, for example where more than one page is needed to incorporate all basic information (although retaining a portrait format).
Purpose
The *Portfolio Overview* section is for Portfolio agencies to provide the reader with an overview of the Portfolio and its agencies at a strategic and high level. Specifics should be left to the relevant agency’s section.

Guidance
In providing an overview, Portfolio agencies are encouraged to specify any Portfolio objectives that the Portfolio as a whole is working towards while also recognising the contributions and relationships of Portfolio agencies.

The overview should also include common themes across the Portfolio outcomes. For example, the broad impacts and/or trends of health policy on the Australian community (Health and Ageing Portfolio), or improvements in Indigenous Affairs (Families, Housing, Community Services and Indigenous Affairs Portfolio).

**Agencies should typically keep the Portfolio Overview statement to two pages.**

Additional information
The *Portfolio Overview* is a textual section and there are no required information sources. When updating this section, refer to:
- major new Government policy or legislation affecting the Portfolio and the intended results and impacts.
- Portfolio Department’s Mission and/or Vision Statement; and
- Ministerial Statements by Portfolio Ministers.
Note – Refer to CBMS Navigators Guide document for the sources of information for this table.

Purpose
The *Portfolio Structure and Outcomes* diagram provides readers with a diagrammatic presentation of the Portfolio structure and the responsible Ministers. 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 view of the Portfolio’s outcomes and the most senior responsible officials by agency, whether they are Secretaries, CEOs, Commissioners, Chairs, etc.

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

**Important note:** Portfolio agencies will need to ensure that the Outcome Statements used in the Portfolio diagram are the most current statements agreed by the Minister for Finance (Finance Minister). The outcome statement(s) included in Figure 1, and throughout the PB Statement, must be consistent with the Appropriation Bills.
PORTFOLIO RESOURCE STATEMENT

Purpose
This table shows the total new resources provided to the Portfolio in the 2014-15 budget year, broken down by agency. The table does not take into account amounts carried forward, nor does it include Special Account closing balances. The figures must match back to the Agency Resourcing Table in BP No. 4 and the Appropriation Bills.

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<thead>
<tr>
<th>Department xxxxx</th>
<th>Appropriation Receipts</th>
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<td>Departmental</td>
<td>Bill No. 2 $m</td>
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<td>Portfolio total</td>
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<td>Less amounts transferred within portfolio</td>
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</tbody>
</table>

Resources available within portfolio:  

Note  – Refer to CBMS Navigators Guide document for the sources of information for this table.
Guidance
The figures included in the ‘total’ line are to be sourced from CBMS by running the BEAM ‘Agency Resourcing’ report.

The figures included for each agency in producing this table must match the figures included in the Appropriation Bills and in the ‘Agency Resourcing Table’ in BP No.4 as they are the authoritative documents. Using the figures from CBMS will ensure consistency as it is the central repository of budget information used for the production of the Appropriation Bills and Budget Papers.

The receipts column is the sum of funds received from other sources, through section 31 FMA Act Relevant Agency Receipts (or receipts from independent sources for CAC Act bodies) and non-appropriated credits to agency Special Accounts. These figures appear under the Agency/CAC receipts and Special Accounts columns in the Agency Resourcing Table of BP No.4, respectively.

Payments to CAC Act bodies that appear in the Bills are not to be shown in the Portfolio Department’s appropriation lines. They are to be reported by the CAC Act body under the appropriate bill type, not in the receipts column.

The Portfolio Total line will equal the Portfolio Total line in the Agency Resourcing Table in BP No.4. Transfers between agencies within the Portfolio are to be netted out (e.g. section 31 FMA Act receipts from one agency to another) to show an accurate picture of the resources made available to the Portfolio.

For further guidance on the inclusion of figures (discussed above) in CBMS and the composition of the figures generated, refer to the relevant EM which will cover the 2014-15 Budget Appropriation Bills and BP 4 ”Agency Resourcing” - Process and Timetable, and the CBMS Navigators’ Guide document.
AGENCY RESOURCES AND PLANNED PERFORMANCE

Overview and highlights

The second part of the PB Statement is aimed at providing the reader with an overall picture of each agency’s objectives and resources across the budget and forward estimates period. There are three sections in this part:

- **Section One: Agency Overview and Resources** should provide the reader with a complete picture of each agency’s strategic direction and planned performance, total resourcing and a summary of new Government measures.
- **Section Two: Outcomes and Planned Performance** provides programme and performance reporting information. Agencies are required to:
  - report on the financial and non-financial planned performance of the agencies across the budget and forward estimates period;
  - further develop the range and quality of budget information available to assist the Government and Parliament understand and assess agencies’ planned performance; and
  - ensure there is consistency between the list of programmes published in agency PB Statements and programmes recorded in the CBMS.
- **Section Three: Explanatory Tables and Budgeted Financial Statements** includes a set of statements providing further detail on agencies’ capital budgets, asset positions and the net cost of services presentation of the comprehensive income statement.

SECTION 1: AGENCY OVERVIEW AND RESOURCES

Section 1 contains four components which, together link the agency strategy with the resources available.

Components of Section 1: Agency Overview and Resources

- Strategic Direction Statement
- Agency Resource Statement, including Table 1.1
- Budget Measures (Table 1.2)
- Changes in agency outcomes and programmes (where applicable)
Department of XXXXXXXXXX

Section 1: Agency overview and resources

1.1 Strategic Direction Statement

Agencies must include the following information in their Strategic Direction Statement to ensure consistency and coherence of reporting across Government of the Government’s priorities and focus:

- The primary functions and responsibilities of the agency and the outcomes it plans to achieve or progress in the year ahead (including reference to outcome statements).

- Significant new measures affecting the agency from the 2014-15 Budget onwards. Explain how the new measures contribute to the agency’s outcomes. As a simple guide, those packages referred to in Ministerial Press Releases on Budget Night would be mentioned, with smaller measures disclosed in the measures table.

- New functions since the previous Budget or Additional Estimates should be outlined, including AAO and Machinery of Government (MOG) changes, new functions of government and the transfer of functions between agencies, if relevant.

- How the agency intends to manage the challenges impacting on their deliverables, programmes or outcomes, for example economic conditions, social challenges, impediments to goals and major risks.

Note: The above points are only a guide and should not be used as headings.

Purpose

The Strategic Direction Statement should give context to an agency’s outcome statement in a strategic, relevant and concise manner by outlining the strategies which will be implemented across the agency over the budget and forward years to contribute toward their intended results. The statement should identify major ongoing functions, new functions and measures allocated to the agency, and any significant challenges that will impact on the agency’s performance against its outcome(s) over the medium term.

Guidance

The Strategic Direction Statement should provide a blueprint of an agency’s direction for the budget year. The Strategic Direction Statement should outline the strategies to be pursued and the planned results and goals to be achieved.

Agencies are to outline briefly their outcome statements and provide context for how they align with the agency’s Strategic Direction Statement, linking agency contributions to the achievement of Government outcomes.

The Strategic Direction Statement should be no longer than 2 pages.
### Table 1.1: Agency xxxxxx Resource Statement
Budget Estimates for 2014-15 as at Budget May 2014

<table>
<thead>
<tr>
<th>Description</th>
<th>2014-15 $'000</th>
<th>2014-15 $'000</th>
<th>2014-15 $'000</th>
<th>2013-14 $'000</th>
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<tbody>
<tr>
<td>Estimate of prior year amounts available in</td>
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<tr>
<td>Ordinary annual services¹</td>
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<td>Departmental appropriation</td>
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<td>Prior year departmental appropriation²</td>
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<tr>
<td>Departmental appropriation³</td>
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<td>s31 Relevant agency receipts⁴</td>
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<td>Total</td>
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<tr>
<td>Outcome zzzzz</td>
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<td>Payments to CAC Act bodies</td>
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<td>Total</td>
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<td>Total ordinary annual services A</td>
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<td>Other services b</td>
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<td>Administered expenses</td>
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<td>Specific payments to States, ACT, NT and local government</td>
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<td>Outcome aaaaa</td>
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<td>New administered expenses</td>
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<td>Departmental non-operating</td>
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<td>Administered assets and liabilities</td>
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<td>Payments to CAC Act bodies - non-operating</td>
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<td>Total other services B</td>
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<td>Total available annual appropriations</td>
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<td>Special appropriations</td>
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<td>Special appropriations limited by criteria/entitlement</td>
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<td>Special Appropriation Act x</td>
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<td>Special Appropriation Act y</td>
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<td>Special appropriations limited by amount</td>
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</tr>
<tr>
<td>Total appropriations excluding Special Accounts</td>
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</tr>
<tr>
<td><strong>Estimate of prior year amounts available in</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2014-15</td>
<td>$000</td>
<td>$000</td>
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</tr>
</tbody>
</table>

**Special Accounts**
- Opening balance
- Appropriation receipts
- Appropriation receipts - other agencies
- Non-appropriation receipts to Special Accounts

**Total Special Account** D

**Total resourcing**
A+B+C+D

Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations

**Total net resourcing for agency X**

---

1. Appropriation Bill (No.1) 2014-15
2. Estimated adjusted balance carried forward from previous year
3. Includes an amount of $Xm in 2015-15 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 $Xm that will be credited to the XX Special Account for Interest Equivalent Payments in 20XX-XX (refer to table 3.1.2 for further details).
4. Includes an amount of $Xm in 2014-15 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'.
5. Appropriation Bill (No.2) 2014-15
6. Estimated opening balance for Special Accounts (less 'Special Public Money' held in a Service for Other Entities and Trust Monies Special Accounts (SOETM)). For further information on Special Accounts see Table 3.1.2.
7. Appropriation receipts from agency X annual and special appropriations for 2013-14 included above
8. Appropriation receipts from other agencies credited to agency XXXX's Special Accounts

---

**Third Party Payments from and on behalf of other agencies**

<table>
<thead>
<tr>
<th></th>
<th>2014-15</th>
<th>2013-14</th>
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<td>$000</td>
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</table>

- Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)
- Receipts received from other agencies for the provision of services (disclosed above within Departmental section 31)
- Payments made by other agencies on behalf of Agency X (disclosed above)
- Payments made to other agencies for the provision of services (disclosed above)
- Payments made to CAC Act bodies within the Portfolio Agency XX (source of appropriation)
**Purpose**

The *Agency Resource Statement* consolidates all the resources legally available to the agency over the budget year in a single table. It indicates the various funding sources the agency may draw against in achieving Government outcomes and objectives. The *Agency Resource Statement* includes undrawn and unspent amounts from prior years and the balances of Special Accounts. Agencies which maintain a Special Account(s) will need to offset amounts to/from the Special Account to ensure these amounts are not double counted at the agency resource level.

**Guidance**

All annual and special appropriation data for this table must be drawn from CBMS. Funding from other sources should be sourced from an agency’s FMIS. The estimated carry forward figures are equal to prior year undrawn and unspent appropriations. The actual available appropriation for 2013-14 includes all Appropriation Bills, AFMs (Advance to the Finance Minister), s32 transfers (−/+), formal reductions (as determined by the Finance Minister), all quarantines (including movement of funds) and amounts relating to the extinguishment of unspent depreciation and amortisation funding resulting from the introduction of net cash appropriation arrangements.

The Third Party Drawdown’s table information will be drawn from agencies’ own records in agreement with the relevant agency. Relevant agencies must agree between themselves on the figures before publication to ensure consistency across PB Statements.

Further guidance on the technical requirements is included in the CBMS Navigators’ Guide to the 2014-15 PB Statements.
1.2 Budget Measures

Budget measures in Part 1 relating to agency xxxxx are detailed in BP No. 2 and are summarised below.

Table 1.2: Agency 2014-15 Budget measures
Part 1: Measures announced since the 2013-14 MYEFO

<table>
<thead>
<tr>
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</table>

Revenue measures (if applicable)

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<tbody>
<tr>
<td>Administered revenues</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Departmental revenues</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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</tr>
<tr>
<td>Total</td>
<td>(x)</td>
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</table>

Total revenue measures

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<tbody>
<tr>
<td>Administered</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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<tr>
<td>Departmental</td>
<td>(x)</td>
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<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
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</tbody>
</table>

Expense measures (if applicable)

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</thead>
<tbody>
<tr>
<td>Administered expenses</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Departmental expenses</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
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<td>(x)</td>
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</table>

Total expense measures

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<tr>
<td>Administered</td>
<td>(x)</td>
<td>(x)</td>
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<td>(x)</td>
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<tr>
<td>Departmental</td>
<td>(x)</td>
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<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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</table>

Capital measures (if applicable)

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</tr>
</thead>
<tbody>
<tr>
<td>Administered capital</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Departmental capital</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
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</table>

Total capital measures

<table>
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<tr>
<td>Administered</td>
<td>(x)</td>
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<td>Departmental</td>
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<tr>
<td>Total</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
</tbody>
</table>

Prepared on a Government Finance Statistics (fiscal) basis.
**Table 1.2: Agency 2014-15 Budget Measures (cont.)**

**Part 2: MYEFO measures not previously reported in a portfolio statement**

<table>
<thead>
<tr>
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<th></th>
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</thead>
<tbody>
<tr>
<td>x.x</td>
<td></td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Administered revenues/expenses/capital</td>
<td></td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td>Departmental revenues/expenses/capital</td>
<td></td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
<tr>
<td><strong>Total measures</strong></td>
<td></td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
<td>(x)</td>
</tr>
</tbody>
</table>

**Prepared on a Government Financial Statistics (fiscal) basis**

1. The lead agency for measure xxxxxxxxxxx is agency xxxxxxx. The full measure description and package details appear in BP 2 under the xxxxxxx portfolio.

**Purpose**

The *Budget Measures* section primarily highlights new Government decisions taken since the tabling of the last set of Appropriation Bills, generally at additional estimates. It includes measure titles and estimates for the current financial year (2013-14), the budget year (2014-15) and forward years (2015-16 to 2017-18).

**Guidance**

For completeness, all measures need to be reported at the agency level in at least one Portfolio statement, i.e. a PB Statement, a Portfolio Additional Estimates Statement (PAES), a Portfolio Supplementary Estimates Statement (PSES), or a Portfolio Supplementary Additional Estimates Statement (PSAES). This complements the whole-of-government public reporting of all measures in either BP No. 2 or the Mid-Year Economic and Fiscal Outlook (MYEFO) and ensures a clear-read of Government decisions to agency level across key budget publications.

All details of 2014-15 Budget measures must match the final measures list provided by your AAU before being reported in Table 1.2. Measure figures are to be reported on a **fiscal** balance basis as this is the basis on which BP No.2 is prepared. The wording for cross Portfolio measures should be the same in each PB Statement affected by the measure. To increase transparency, where an agency is not the lead agency in a measure package, they are required to footnote the lead agency and Portfolio to allow easy cross reference to the measure description in BP No.2 and across PB Statements. This should be done with the following text:

The lead agency for measure xxxxxxx is agency xxxxxxx. The full measure description and package details appear in Budget Paper No. 2 under the xxxxxxx portfolio.

As previously, Table 1.2 is split into two parts, however it has been modified slightly to
clarify the split of measures between the two parts.

The first part is for all measures announced since MYEFO, including those announced at PAES. This should match the measures as printed in BP No.2. Where a measure was reported in PAES and also appears in BP No.2, it may be reported again in the PB STATEMENT. Measures in BP No.2 will also include those that were decisions taken but not yet announced at MYEFO.

The second part includes those measures announced between the 2013-14 Budget and MYEFO, but that have not been reported in a Portfolio statement, for example those measures announced in an Economic Statement (ES), in the Pre-Election Fiscal Outlook (PEFO) or MYEFO and were not reported in the PAES. The most common reason for this is that the agency did not produce a PAES as it did not receive any additional funding through the Appropriation Bills No. 3 or No. 4, because:

- The agency only has a savings measure or there is no additional appropriation required as the agency’s spending measures are offset by savings measures;
- The agency’s measure only relates to future year expenditure; or
- The agency is receiving funding through an alternate source, such as a special appropriation and/or special account.

Where a measure reversal will be reported in BP No. 2 the measure reversal needs to be reported in Part 1 of the measures table. For more detail including a worked example please refer to Attachment F.

Where a measure reversal has been reported in MYEFO, but has not been reported in PAES, the reversal needs to be reported in Part 2 of the measures table.

Measure reversals reported in either Part 1 or 2 of the measures table need to be reported on the following basis:

- 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.
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE

Components of Section 2 (Part 1): Outcomes and Planned Performance

- Outcome Strategy
- Outcome Expense Statement
  - Table 2.1 Outcome Expense Statement

Introduction

The Outcomes and Planned Performance section details the outcomes and programmes of an agency, its resourcing, deliverables and performance information.

The first part of Section 2 addresses the outcome statement level of reporting, with a focus on the Outcome Strategy Statement and an Outcome Expense Table, split by programme.

The 2014-15 PB Statements are used to provide structured reporting of an agency’s performance, focusing primarily on programmes. The reporting structure allows agencies to demonstrate their performance in a logical and consistent manner, indicating to the public and the Parliament the resourcing provided and the deliverables produced.

As outlined in the Commonwealth’s *Outcome Statements and Approval Policy* (Outcomes Policy), Outcome Statements articulate Government objectives and serve three main purposes within the financial framework. They:

1. explain the purpose for which annual appropriations are approved by the Parliament for use by agencies;
2. provide a basis for budgeting and reporting against the use of appropriated funds; and
3. measure and assess agency and programme non-financial performance in contributing to Government policy objectives:

For information about the process for amending an agency existing Outcome Statement, refer to the Outcomes Policy on the:


Agencies are required to report Key Performance Indicators (KPIs) for their programme objectives. If a KPI changes from last year’s PB Statement or PAES, agencies should footnote in the KPI table a summary of the change and whether they have met the previous KPI at the programme level. In order to assess programme performance over time, consistency in KPI reporting is encouraged.
**Outcome Strategy**

**Section 2: Outcomes and Planned Performance**

2.1 **Outcomes and Performance Information**

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programmes are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programmes which contribute to Government outcomes over the budget and forward years.

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of Agency/Department (insert agency name) in achieving Government outcomes.

For the rest of Section 2, use the following template to report for each Outcome.

<table>
<thead>
<tr>
<th>Outcome 1: xxxxx (insert the relevant outcome number and statement)</th>
</tr>
</thead>
</table>

**Outcome 1 Strategy**

- The Outcome Strategy requires agencies to outline the strategies they will be implementing/undertaking over the budget and forward years to achieve the intended results specified in the respective outcome statement, including major projects and initiatives, and how they link to programmes and performance indicators.
- The strategy should be succinct and appropriate to the outcome statement level so as not to duplicate the information included at the agency or programme level.
- Programmes that agencies are responsible for should also be outlined, and a brief explanation of how the programmes are expected to achieve the intended outcome result.
- In addition agencies should outline any external factors, which it is reasonable to assume may impact on the intended result, both within and outside Government. If the impact from external influence is expected to be negative, agencies should discuss their intended actions to manage and mitigate the effect.

**Guidance**

When completing the Outcome Strategy Statement, agencies may wish to indicate the timeframes relevant to the outcome and its supporting programme(s) (i.e. if outcomes are focusing on a 10-year timeframe then the strategy should take this into account). Agencies may also wish to include evidence of actual and planned progress against their Outcome Strategy Statement to assist in explaining how it is being implemented.

The circumstances of the target group (as addressed by the Outcome Strategy Statement’s intended result) should be outlined with reference, where possible, to evidence the source to be used for measurement purposes (for example, Australian Bureau of Statistics (ABS) census data etc).

The Outcome Strategy Statement should be no longer than three quarters of a page in length.
**Outcome Expense Statement**

**Note:** The total Budgeted Expenses for all outcomes must equal the aggregate of total expenses in Section 3 (Table 3.2.1 and Table 3.2.7).

<table>
<thead>
<tr>
<th>Table 2.1 Budgeted Expenses for Outcome 1</th>
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<tbody>
<tr>
<td><strong>Outcome 1: (Insert Outcome Statement)</strong></td>
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<tr>
<td></td>
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<tr>
<td><strong>Programme 1.1: (Insert programme name)</strong></td>
</tr>
<tr>
<td>Administered expenses</td>
</tr>
<tr>
<td>Ordinary annual services (Appropriation Bill No. 1)</td>
</tr>
<tr>
<td>Other services (Appropriation Bill No. 2)</td>
</tr>
<tr>
<td>Special appropriations</td>
</tr>
<tr>
<td>Special Accounts</td>
</tr>
<tr>
<td>Departmental expenses</td>
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<tr>
<td>Departmental appropriation ¹</td>
</tr>
<tr>
<td>Special appropriations</td>
</tr>
<tr>
<td>Special Accounts</td>
</tr>
<tr>
<td>Expenses not requiring appropriation in the Budget year ²</td>
</tr>
<tr>
<td><strong>Total for Programme 1.1</strong></td>
</tr>
<tr>
<td><strong>Programme 1.2: (Insert programme name)</strong></td>
</tr>
<tr>
<td>Administered expenses</td>
</tr>
<tr>
<td>Ordinary annual services (Appropriation Bill No. 1)</td>
</tr>
<tr>
<td>Other services (Appropriation Bill No. 2)</td>
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<td>Special appropriations</td>
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<td>Special Accounts</td>
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<tr>
<td>Departmental expenses</td>
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<tr>
<td>Departmental appropriation ¹</td>
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<tr>
<td>Special appropriations</td>
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<tr>
<td>Special Accounts</td>
</tr>
<tr>
<td>Expenses not requiring appropriation in the Budget year ²</td>
</tr>
<tr>
<td><strong>Total for Programme 1.2</strong></td>
</tr>
<tr>
<td><strong>Outcome 1 Totals by appropriation type</strong></td>
</tr>
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<td>Ordinary annual services (Appropriation Bill No. 1)</td>
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<td>Other services (Appropriation Bill No. 2)</td>
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<td>Special appropriations</td>
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<td>Special Accounts</td>
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<tr>
<td>Departmental expenses</td>
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<tr>
<td>Departmental appropriation ¹</td>
</tr>
<tr>
<td>Special appropriations</td>
</tr>
<tr>
<td>Special Accounts</td>
</tr>
<tr>
<td>Expenses not requiring appropriation in the Budget year ²</td>
</tr>
<tr>
<td><strong>Total expenses for Outcome 1</strong></td>
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</tbody>
</table>

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<thead>
<tr>
<th>Average Staffing Level (number)</th>
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</thead>
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</table>
| ¹ Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Revenue from independent sources (s31)".

² Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Make Good Expense, Audit Fees, XXXXX, and ZZZZZZ.

**Note:** Refer to CBMS Navigators Guide document for the sources of information for this table.
Purpose

The Outcome Expense Statement provides further detail about the data included in the Agency Resource Statement and provides the reader with the connection between programme expenses and the agency’s programmes. The Outcome Expense Statement further provides the nexus between appropriations and the agency financial statements (specifically the income statement) by showing total expenses by programme and by appropriation source.

Guidance

Agencies are to report outcomes on an expenses basis, for each programme. These can be confirmed by running the programme report in CBMS. The total expenses are also to be split by the respective appropriation type and classification to show the funding sources for each programme.

- Administered programme totals must match the gross Administered expenses in CBMS by programme. Departmental programmes included in CBMS must match the gross Departmental expenses in CBMS by programme. (Make sure totals in the tables for both administered and departmental equals the total expenses in CBMS for administered and departmental respectively). In aggregate, departmental items and programme support that do not appear in CBMS as a separate programme are to match the gross expenses for ‘Departmental—Other’. The Inter General Government Transactions tick box should not be ticked when running a programme report.

- Agencies are required to total all the programme expenses by outcome to show the splits by appropriation source. This makes for easy reconciliation between the Agency Resource Statement, Appropriation Bills and the programme totals. Total administered expenses from the Appropriation Bills must match the outcome amounts in the Bills. The line item departmental appropriation under departmental expenses in aggregate (across all agency programmes), must match the total of Appropriation Bill 1 and Revenue from independent sources as reflected in the Agency Resource Statement in BP No.4. Special appropriation policy splits and Act totals are also to reconcile with the Agency Resource Statement and the Special Appropriation Table in BP No.4.

- The amounts included in the Programme Reporting Section which follows must match the totals included in the Outcome Expenses Statement by programme, appropriation type and administered/departmental classification.

- Agencies which maintain a Special Account(s) will need to offset amounts to/from the Special Account to ensure these amounts are not double counted at the outcome expense level. Special Accounts which hold ‘special public monies will not follow through to the programme report and should not be included as an expense in an Agency PB Statement.

Expenses not requiring appropriation in Budget year

Total programme expenses are included in the Outcome Expense Statement to permit comparison to the agency-level resource statement (which aggregates an agency’s resourcing by outcome), and to the agency’s financial statements (the income statement in particular). An agency may also use this line to allocate expenses against which an appropriation was provided in prior years or the usage of services provided free of charge.

The Agency Resource Statement focuses on appropriations whereas the Outcome Expense Statement has a focus on expenses. These are not always the same amounts as differences can exist between appropriation amounts and the total expenses recognised against programmes. Items which do not or will not involve a cash flow impact (such as write-offs, asset devaluations and bad debt expenses) are excluded from the calculation of
appropriations. As such, these expenses (i.e. expenses with no appropriation impact) are to be reported as “Expenses not requiring appropriation” at the appropriate line in Table 2.1 to show the total expenses for each programme, and to allow for reconciliation with the appropriation view of agency resources, the programme report in CBMS and the agency income statement.

Additional information

Programme support is allocated by the agency to indicate the full cost of delivery of a programme and will, in most instances, equal the ‘Departmental—Other’ programme in aggregate for each agency. All figures, including section 31 FMA Act and Special Accounts, are on an expense basis, split by appropriation type. Agencies are to break out programme expenses by appropriation type and administered/departmental classification.

Agencies are to show the Average Staffing Level (ASL) by outcome for the Budget and prior year.

Programme Reporting - Introduction


The Programme Policy states that “in addition to resourcing information, agencies are required to provide details of the programme’s objectives and non-financial performance, including the deliverables and key performance indicators for each programme.” This information is required to provide an understanding of a programme’s purpose, how much funding it requires, what it will deliver to the community or specific target group and a measure of its effectiveness.

Deliverables and KPIs are two different concepts. The Performance Information and Indicators policy paper includes the following definitions:

1. Deliverables:
   - are produced by the programme in meeting its objective; and
   - are tangible, quantifiable products of a programme (e.g. payments).

2. KPIs:
   - assist in determining if a programme is achieving its objectives. KPIs should measure the effectiveness and efficiency of the programme and clearly measure the programme’s success, particularly against the intended result of the relevant outcome statement.

‘Other Departmental’ must not be used as a programme name in the PB Statements. The CBMS allocation line ‘Other Departmental’ should be reported in the PB Statements as:

1. Programme support - where departmental funding supports the delivery of existing Commonwealth Programmes; or
2. A single programme, with the agency name or similar used as the programme name - where departmental funding is not classed as programme support and the funding represents the functions of the agency (e.g. the Productivity Commission reports under a single programme titled ‘Productivity Commission’).

Agencies that have a single outcome and single programme do not need to complete the outcome strategy section, as this information should be reflected in the strategic direction statement. These agencies will still need to complete the Agency Resource Statement, Budget Expense for Outcomes Table, and Programme information section as these tables detail different information.

**Components of Section 2 (Part 2): Outcomes and Planned Performance**

- **Programme Reporting:**
  - **Programme Objective**
  - **Programme Expenses**
  - **Programme Components (where applicable)**
  - **Programme Deliverables**
  - **Programme Key Performance Indicators**

**Programme Objective**

<table>
<thead>
<tr>
<th>Programme 1.X: Xxxxxxx (i.e insert Programme number i.e.1.1: Programme Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Programme objective</strong></td>
</tr>
<tr>
<td>• Agencies are required to outline briefly the objectives of each programme in the context of the intended result (as included in the outcome statement).</td>
</tr>
<tr>
<td>• Objectives should be articulated in clear and measurable terminology noting that programme KPIs are framed to report on progress towards meeting objectives, not deliverables.</td>
</tr>
</tbody>
</table>

**Linked to:** Include information on ‘related’ programmes, i.e. DSS’s Family Tax Benefit Programme is delivered by DHS. These programmes are ‘linked’.

For example, a number of agencies will have programmes that include national specific purpose payments and national partnership payments (NSPP/NPP) which are paid through the Treasury as part of the Federal Financial Relations (FFR) Framework. The agency programme and the Treasury programme are ‘linked.’

- Delete line if not applicable.

**Purpose**

It is good practice that the programme objective is concise. It should typically be no longer than half a page, and it should succinctly outline the issue being addressed and results and impacts to be achieved.

**Guidance**

A concise programme objective should aim to answer key questions about the purpose of the programme, including:

- What issue/area of need has been identified by government for a specific target group?
- What is known about the issue/area of need?
What is the scope of the issue/area of need?
How the programme will achieve its objectives?

**Agencies are to link to Commonwealth programmes in other agencies which contribute to similar or closely-related Government objectives.**

The linked programme box is to be used where programmes undertaken by multiple agencies contribute to the same Government objective. To ensure consistency across government, agencies are to seek agreement with the other relevant agency on the detail included, prior to including the linked programme information. Details such as the relevant agency name (if in another agency), and programme number (i.e. 1.2) should be included in the PB STATEMENT, so that similar details may be easily found within the other agency’s PB STATEMENT.

Those agencies affected by Federal Financial Relations payments made by Treasury, should expand as necessary the non-financial information provided for the planned performance of these programmes, within the relevant section and also ensure that the affected programmes are linked or cross referenced to the payments made by Treasury within the “linked to” section and where appropriate a footnote under the *Programme Expense Table*.

A short sentence to explain the link is also recommended, such as:
- Linked to Treasury Programme 1.10 for Federal Financial Relations National Partnership Agreement on Remote Indigenous Housing; or
- DHS delivers the ABC programme payments on behalf of Agency Y for their GHI programme 1.2.

Where relevant, agencies should reference the COAG agreements that their individual programmes contribute to, and provide the relevant web address for further information.

A worked example of a linked programme is contained at Appendix B1.
## Programme Expenses

### Programme expenses

- Agencies should briefly outline any significant trends, changes or variances in the programme expenses over the forward years. This commentary is particularly valuable in instances where demographic or economic factors are expected to lead to changes in the estimates.

<table>
<thead>
<tr>
<th>('000)</th>
<th>2013-14 Revised Budget</th>
<th>2014-15 Budget</th>
<th>2015-16 Forward year 1</th>
<th>2016-17 Forward year 2</th>
<th>2017-18 Forward year 3</th>
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<tbody>
<tr>
<td>Annual administered expenses:</td>
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<td>Special Appropriations:</td>
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<td>Special Appropriation Act 1999</td>
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<td>Special Account Expenses:</td>
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<td>Annual departmental Expenses:</td>
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<td>Departmental Item xxxx</td>
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<td>Departmental Item yyyy</td>
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<td>Programme support</td>
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<tr>
<td>Expenses not requiring appropriation in the Budget year</td>
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</tbody>
</table>

### Total programme expenses

1. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Make Good Expense, Audit Fees, XXXXX, and ZZZZZZ.

For footnote 1 agencies should include relevant line item details for Expenses not requiring Appropriation in the Budget year, such as Depreciation expense, Amortisation expense, Audit Fees, Make good expense, etc.

An example of ‘Expenses not requiring Appropriation in the Budget year’ is goods and services received free of charge that are then expensed: e.g. ANAO audit services as the ANAO does not charge for audit services however the expense must be recognised or expenses where appropriation was provided in prior years.

Refer to CBMS Navigators Guide document for the sources of information for this table.

### Purpose

Programme expenses are to be detailed by appropriation type and item as relevant. Programmes are to include prior year and forward year data.

### Guidance

Programme resourcing is to match the data in CBMS. The figures are not consolidated and are provided on a gross expenses basis. Therefore, agencies should not tick ‘exclude Intra General Government Transactions‘ when running the CBMS programme report.

Agencies are required to split expenses by appropriation type, and special appropriation figures must match policy splits and Act totals included in the Agency Resource Statement and the Special Appropriations Table in BP No.4. Annual administered expenses for all programmes in an outcome aggregate must reconcile with the figures in the Appropriation...
Bills except where non-appropriated expenses are included (see references to expenses not requiring appropriation (e.g. audit fees) in the CBMS Navigators’ Guide document).

Departmental expenses in support of programme activities are to be allocated to *Programme Support*, indicating the full cost to government of delivering a specific programme. As programme support (and some departmental programmes) will typically include an apportionment of corporate/overhead expenses (in addition to direct costs), a reliable and consistent allocation methodology should be used by agencies to produce accurate information.

Departmental programmes which are reported in CBMS are to match the expenses in CBMS. For programme support and small departmental items, funding is likely to be included in the ‘Departmental—Other’ programme and must, in aggregate, reconcile to the data in CBMS.

For consistency of reporting, Special Account information is to also be included on an expenses basis. This will reconcile total programme expenses with the programme report in CBMS and all programmes for an agency will reconcile with the income statement. Where funds are appropriated to a Special Account, the following footnote must be included:

XXXXXX item is credited into the XXXXX Special Account. For full Special Account details see Table 3.1.3.

Agencies should use the text box in the template to outline very briefly any significant trends or variances in programme expenses for the budget and forward years.

Programmes cannot be allocated or reallocated in the PB Statements to reflect the programme allocation in CBMS. If allocations need to be completed or corrections made, they should be completed in CBMS at the time of the estimates update and then the PB Statements should mirror the data in CBMS.

**Additional information**

All figures, including payments from section 31 FMA Act revenue, are on an expense basis, split by appropriation type.

Programme figures are to be drawn from CBMS using the BEAM programme report. For administered programmes they must match the totals in CBMS. Programme support is to be allocated across all agency programmes to give the reader the ‘total resourcing’ required to deliver the programme.

Where relevant, agencies may wish to include a footnote to relevant tables which explains that the allocation of departmental expenses to programmes is notional only and based on attribution models maintained by agencies.
**Reporting at Programme Component Level**

**Programme Components**

- Where agencies choose to include information at a lower level than the programme level this can be achieved in one of two ways:
  - One option involves grouping lower level information with programme level information on resources, KPIs or deliverables. Under this approach a summary of components’ resource information would appear instead of the programme expense table but with totals for each component and section clearly outlined in the table.
  - The second option is to include resource information about significant and/or complex programme components together with other aspects of reporting (component level KPIs, deliverables etc.).
- Do not remove these line items from the total programme expense table provided below.

<table>
<thead>
<tr>
<th>('000)</th>
<th>2013-14 Revised budget</th>
<th>2014-15 Budget</th>
<th>2015-16 Forward year 1</th>
<th>2016-17 Forward year 2</th>
<th>2017-18 Forward year 3</th>
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<td><strong>1.1.1 - Component 1</strong></td>
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<td>Annual administered expenses:</td>
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<td>Annual administered expenses:</td>
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<td>Annual administered expenses:</td>
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<td>Total component expenses</td>
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<td>Programme support</td>
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<td>Expenses not requiring Appropriation in the Budget year</td>
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<tr>
<td>Total programme expenses</td>
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</tbody>
</table>

**Note** – Refer to CBMS Navigators’ Guide document for the sources of information for this table
### Purpose
Agencies are not required to provide reporting below the programme level. Programme component reporting is a subset of programme level reporting, and programme components can be funded through administered and departmental appropriations. If programme components are used they should be clearly identified as such and not described as a programme. An example of a programme component could be an item of special public interest or political sensitivity.

### Guidance
Within the *programme deliverables* and *programme key performance indicators* (KPIs) information, sub-headings for each programme component should be included and the relevant deliverables and KPIs for the specific programme component should also be identified.

A programme component expense table should be provided for each programme component. The full programme expenses must still be provided in the initial programme expense table. The itemised sub-set of expenses is then provided for each relevant programme component.

### Programme Deliverables

<table>
<thead>
<tr>
<th>Programme 1.X Deliverables (insert programme number i.e. 1.1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Agencies are to outline the deliverables that will be produced over the budget and forward years to achieve the programme objectives.</td>
</tr>
<tr>
<td>• Where practical (and beneficial) agencies are required to include quantitative information in the lower section to demonstrate the work of the agency, as well as including context and qualitative information in the upper section (i.e. this text box).</td>
</tr>
<tr>
<td>• Where quantitative information is not available, agencies are to include the information in succinct dot points in this text box.</td>
</tr>
<tr>
<td>• While deliverables might be of a financial nature, this would not be the case for the majority of programme deliverables.</td>
</tr>
<tr>
<td>• If components have been used, sub headings will need to be included to identify the deliverables against the different components.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Deliverables</th>
<th>2013-14 Revised budget</th>
<th>2014-15 Budget</th>
<th>2015-16 Forward year 1</th>
<th>2016-17 Forward year 2</th>
<th>2017-18 Forward year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose</td>
<td>The purpose of the <em>Programme Deliverables table</em> is to show the goods and services produced and delivered by a programme in meeting its objective.</td>
<td></td>
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</tr>
<tr>
<td>Guidance</td>
<td>Agencies should use the text box to answer briefly the following questions about the deliverables of a programme:</td>
<td></td>
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</tr>
</tbody>
</table>
• What deliverables and services will the programme deliver to achieve its objective?
• How will these deliverables and services bring about the desired change to address the objective?

The text in this section should typically be brief and not repeat information included in the Programme Objective or KPIs sections.

As outlined in the Commonwealth’s Performance Information and Indicators guidance, “Deliverables are the tangible, quantifiable products of a programme and include both the direct programme activities, (e.g. payments) and the support activities that deliver and manage the programme. However, agencies should focus on the impacts the programme will be making in the community more so than the support activities.

Some examples of programme deliverables include:

• number of payments/transfers made;
• number of days/hours of a service provided (either provided directly by the agency or through a third party); or
• number of information sessions held/participants.”


Programme Key Performance Indicators

<table>
<thead>
<tr>
<th>Programme 1.X Key Performance Indicators (insert programme number i.e. 1.1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The KPIs demonstrate the performance of the programme in achieving its objectives and contributing to its respective outcome. As many programmes will be long term (that is, 10+ years), the projected time scale for the KPIs is at the discretion of the agency and can go beyond the forward years.</td>
</tr>
<tr>
<td>• The KPIs are not a measure of the output of the programme (that is, quality and quantity indicators which are included in the deliverables section) but the effectiveness of the programme in achieving its objective.</td>
</tr>
<tr>
<td>• Agencies should briefly outline the logic and assumptions that influenced the selection of KPIs.</td>
</tr>
<tr>
<td>• KPIs are not expected to be of a financial nature, unless the programme’s objectives are financial.</td>
</tr>
<tr>
<td>• If a programme’s objectives are quantitative in nature, agencies are encouraged to consider the use of target indicators.</td>
</tr>
<tr>
<td>• If components have been used, sub headings will need to be included to identify the KPIs against the different components.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Key Performance Indicators</th>
<th>2013-14 Revised Budget</th>
<th>2014-15 Budget</th>
<th>2015-16 Forward year 1</th>
<th>2016-17 Forward year 2</th>
<th>2017-18 Forward year 3</th>
</tr>
</thead>
</table>

Purpose
Reporting on the KPIs associated with programmes provides stakeholders, including the Parliament, with an indication of progress made towards meeting the objectives of a programme. Agencies should aim to select strategic and meaningful programme-level performance indicators.

**Guidance**

The Key Performance Indicators section provides information about the programme-level performance measures that will be used by an agency to assess the achievement of programme objectives. Measures may be quantitative or qualitative in nature. This information, most commonly reported in table form, reports on how the programme delivered against a target for the last Budget, in this case 2013-14, with data also provided about planned targets for the current Budget and forward years, where relevant. In many instances, programmes will have various KPIs due to the complexity or scope of the programme activities. Wherever possible, programme-level KPIs should remain consistent across reporting periods to assist with monitoring the achievement of programme objectives over time.

It is good practice for agencies to maintain records of trend information and changes to their KPIs. It is recommended that agencies advise their AAU in Finance if there are any changes to their KPIs. If a KPI changes from last year’s budget or PAES, agencies should also include a footnote in the KPI table, a summary of the change and whether they have met the previous KPI at the programme level. If it is likely the KPI will not be achieved, a brief explanation of the reasons should be noted in the PB Statement.

Agencies are to use data sources and measurable samples of the relevant target groups to show the impact of the programme, where relevant, and support chosen indicators. The group of indicators chosen for a particular programme should collectively address the objective of the programme.

When setting performance targets within or beyond the forward estimates period, agencies are to be conscious of previous years’ targets and their progress towards achieving them. Performance targets should not be static; they should evolve with improved practices and methods, and periodically be evaluated and revised to ensure agencies are achieving the best possible results in contributing towards their outcomes.

Agencies should also detail any programme evaluations planned or which have been recently completed in the text box.

**SECTION 3: EXPLANATORY TABLES AND BUDGETED FINANCIAL STATEMENTS**

The purpose of the Explanatory Tables is to provide additional resource information to readers. The information has been moved to the rear of the document to consolidate the financial accounting information in one section, rather than mixing accounting and descriptive information which may reduce the clarity of the document.

The Explanatory Tables and Budgeted Financial Statements section of the PB Statements provides readers with financial accounting information about the agency’s operations over the Budget and three forward years.
Section 3 also provides reconciliation between total agency resources and outcome attribution, and indicates the movements in administered funds, Special Account flows and Indigenous expenditure.

Components of Section 3: Explanatory Tables

- Explanatory Tables
  - *Table 3.1.1 Movement of funds between years*
  - *Table 3.1.2 Estimates of Special Account cash flows and balances*
  - *Table 3.1.3 Australian Government Indigenous Expenditure Statements (AGIE)*
3.1.1 Movement of administered funds between years

Administered funds are provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period may be moved to a future year with the agreement of the Finance Minister. Table 3.1.1 shows the movement of administered funds approved between years.

Table 3.1.1: Movement of Administered Funds between years

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<tr>
<td>Outcome 1:</td>
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<td>&lt;Programme 1&gt;</td>
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<tr>
<td>Total Movement of Administered Funds</td>
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</table>

1 Figures displayed as a negative (-) represent a decrease in funds and a positive reflect an increase in funds.

Purpose

The Movement of Administered Funds Between Years Table details the amount of unexpended annual administered funding which the agency is seeking to have re-phased to the budget or forward years from the current financial year (2013-14).

Guidance

To re-phase annual administered funds from previous years to the budget or forward years, agencies need to complete the necessary information outlined in relevant EM guidance for this budget cycle covering the consideration of the movements of administered funds. Agencies should discuss these requirements with their relevant AAU within Finance prior to the preparation of a letter from their Portfolio Minister to the Finance Minister, which seeks approval for the movement of funds.

At a minimum, agencies need to include the outcome under which movements are occurring (as outcomes are the point of appropriation). If the movement is specific to a programme, then programme details are to be included.
3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister’s Determination under the FMA Act or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by [agency name].

Table 3.1.2: Estimates of Special Account Flows and Balances

<table>
<thead>
<tr>
<th>Name of account (A)</th>
<th>Name of account (D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome</td>
<td>$’000</td>
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<tr>
<td>Total Special Accounts 2014-15 Budget estimate</td>
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<tr>
<td>Total Special Accounts 2013-14 estimate actual</td>
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</tr>
</tbody>
</table>

Paste link Table 3.1.2 here to replace this table

(A) = Administered
(D) = Departmental

Inclusion of some explanatory text accompanying this table, or use of footnotes, is encouraged if they could aid the reader’s 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 20013/58) 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. Agencies should note that BP No.4 will now include a similar table of all Special Account balances and budgeted cash flows. Agencies should ensure that the above table corresponds with that to be printed in BP No.4 which will be drawn from CBMS.

In accordance with EM 2009/56, agencies that manage Special Accounts that receive Interest Equivalency Payments (IEPs) must include a note to Table 3.1.2 detailing the IEP amount for each Special Account. The IEP amount is also be included in the ‘Receipts’ column of Table 3.1.2.

The ‘Adjustments’ column in Table 3.1.2 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 Machinery of Government 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.

Agencies administering Special Accounts that are no longer required should contact Finance to have them abolished.

Note: Refer to CBMS Navigators’ Guide document for the sources of information for this table.
Purpose

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 Monies’, [example may include amounts in a Service for Other Entities and Trust Monies Special Accounts (SOETM)], do not constitute funds available to the agency and therefore will not appear in the agency or outcome resource statement, 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.

Special Accounts 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 3.1.2, 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.

BP No.4 now includes detail of all Special Accounts, in the format used in PB Statements. Special Account figures in BP No.4 will be drawn from CBMS. The figures included in the PB Statement must match those in BP No.4.

Additional information

The estimated opening balance will equal the estimated closing balance for the previous year’s transactions.

The interest equivalency payments data should be consistent between both the FMIS of the agency and the journal entries in CBMS.

Refer to the most recent EM on Special Accounts and Financial Management Guidance No.7 for further information.
### 3.1.3 Australian Government Indigenous Expenditure (AGIE)

All portfolios should either complete this table or insert the following statement that this table does not apply: ‘The 2014-15 Australian Government Indigenous Statement is not applicable because Agency XXX has no Indigenous specific expenses.’ Where Australian Government Indigenous Expenditure (AGIE) is a significant factor in the agency’s activities, reference should be included in Section 2: Agency Resources and Planned Performance Statements, as appropriate.

Agencies are to remove the (A), (B), (C) etc from the header – these are for agency instruction.

**Table 3.1.3: Australian Government Indigenous Expenditure**

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Appropriations</th>
<th>Other</th>
<th>Total</th>
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<td>No. 2</td>
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<td>approp</td>
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<tr>
<td></td>
<td>(A)</td>
<td>(B)</td>
<td>(C)</td>
<td>(D)</td>
</tr>
<tr>
<td>Agency y</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outcome x</td>
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<tr>
<td>Departmental 2014-15</td>
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<td>Total outcome 2014-15</td>
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<td>Total outcome 2013-14</td>
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<td>Total AGIE 2014-15</td>
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</tr>
<tr>
<td>Total AGIE 2013-14</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

|                | $'000 | $'000 |
|                | (E)  | (F)=(D)+(E) |
|                | (G)  |         |

*Paste link Table 3.1.3 here to replace this table*

**Notes**

1. Enter 2014-15 in normal type, 2013-14 in italics
2. Column (D) = (A) +(B)+(C)
3. (E) includes section 31 receipts
4. Omit reference to any outcomes for which there is zero AGIE to record
5. Asterisk any figures that are notional splits across outcomes.
6. (G) should indicate the relevant programme to allow the reader to find more detail of the expenditure, expected results and performance information.

**Purpose**

All agencies which undertake indigenous specific programmes are to include an AGIE.
Additional information
Agencies are to include details of the Indigenous specific activities and services they perform, by outcome and appropriation type. Furthermore agencies are to calculate comparator figures for the estimated actuals for 2013-14. It is important that agencies include the relevant programme to ensure cross reference with Section 2 of the PB Statements.

Financial Statements - Introduction

The Explanatory Tables and Budgeted Financial Statements section of the PB Statement provides readers with technical and detailed financial accounting information about 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 (departmental and administered), applying the same accounting standards and practices, assumptions and processes that they expect to use in preparing the financial statement to be included in the Annual Report. In this context, agencies are to refer to, and follow the Finance Minister’s Orders (FMOs) and Forms of Financial Statements available at:


Note for administered Financial Statements:
Agencies should not report an administered appropriation receivable balance. This is consistent with Division 102.2 of the FMOs available in the link above.

Components of Section 3: Financial Statements

- Financial Statements
  - Agency Resourcing and Financial Statements
  - Analysis of Budgeted Financial Statements
  - Budgeted Financial Statements
    - Tables 3.2.1 – 3.2.11
  - Notes to the financial statements

- Asset Related Information
  - Capital Budget Statements
  - Statement of Asset Movements
3.2 Budgeted Financial Statements

3.2.1 Differences in agency resourcing and financial statements

OPTIONAL: This part is to be included and used (where relevant) to reconcile any significant differences that may occur between the resource information presented in the Budget Papers (most notably BP No.1: Budget Strategy and Outlook) and in an agency’s PB Statement as a result of differences between whole-of-government level financial reporting (under Australian Accounting Standard 1049) and entity-level financial reporting.

Also differences which arise because of related-entity transactions should be outlined here.

This is to be a simple explanation at the whole-of-agency level and is to be used to resolve any queries that may arise for readers from any differences between the Resource Statement in Section One of the PB Statement and the financial statements contained within Section Three.

3.2.2 Analysis of Budgeted Financial Statements

This component (typically of no more than two to three pages) preceding the budgeted financial statements for each agency is intended to assist the reader to understand expected trends within the agency’s budgeted financial statements and administered schedule.

The section will mainly focus on expected changes in 2014-15 compared with the last official published position (e.g. 2013-14 Additional Estimates) but agencies are also encouraged to show trends drawing on prior and forward years where necessary, and can draw on graphs where helpful for the lay reader. The section should explain the primary causes of movements within the department’s financial statements, identifying the relevant financial statement. It should also explain the more significant changes in administered items, with reference to the relevant tables.

This overview is intended to better link the financial statements with other parts of the PB Statements and should be expressed in non-technical language.

Net Cash Arrangements

Under net cash arrangements, funding for asset replacement is now provided through:

- Collection Development Acquisition Budgets (CDABs) for the heritage and cultural (H&C) assets of ten Designated Collection Institutions (DCIs);
- Departmental Capital Budgets (DCBs) for FMA Act Agencies; and
- Administered Capital Budgets (ACBs) for a small number of FMA Act agencies with Administered assets.

For further information on Net Cash reporting, see Finance Brief 39 on the following website:

3.3 Budgeted Financial Statements - AASB 1055 Budgetary Reporting

From 2014-15, the new accounting standard AASB 1055 Budgetary Reporting requires entities to include budgetary information, the original Budget (from the PB Statement) and revised Budget (from a portfolio statement update), in their financial statements accompanied with variance explanations. The explanations will be audited by the ANAO as part of their audit of the annual financial statements. Consequently, entities are reminded of the importance of maintaining internal documentation in order to substantiate the basis of the estimates included in the PB Statements (Attachment G refers).

PRINTING, PUBLISHING AND WEB GUIDANCE

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

2. Portfolio responsibilities.
3. Which printer to use and printing specifications.
4. Delivery to Lockup, the Senate, House of Representatives, Treasury and Finance.
5. How to upload the information to budget.gov.au and agency websites.
6. Portfolio descriptions and budget related numbers to be used for the 2014-15 PB Statements.

1. Security requirements for PB Statement preparation, publishing and distribution

The Budget Papers and Budget Related Papers are classified at the Protected level up to the time they are publicly released. It is the responsibility of each Portfolio agency to ensure appropriate security over the documents in advance of formal tabling.

Issues to keep in mind include:

- PB Statements should be prepared in a secure area of the agency;
- budget documentation should under no circumstances be distributed via unsecure electronic mail;
- the ‘need to know’ principle should be applied in the distribution of all budget material; and
- PB Statements should not be prepared by external companies or contractors who cannot demonstrate that their staff and premises meet the security standards as detailed in the Protective Security Manual 2007 for protected information.

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

2. Which printer to use and printing specifications

Specifications

A 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 (black, book antique) to ensure that the statements are consistent with other budget documents and related papers.

For the cover, 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 and number made clearly visible on the spine and front cover of the documents.

**Printer**

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

It is the responsibility of each Portfolio agency to arrange the printing and secure freighting of their PB Statements. Contact officers for CanPrint Communications Pty Ltd are: Peter Reid and Andrew Brien on (02) 6295 4422.

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

**Classification**

Please be aware that the PB Statements are classified as Protected documents until they are tabled in Parliament. Accordingly, boxes of the PB Statements should be labelled as follows: ‘Protected’ Budget 2014-15 Embargo till 19.30 hrs 13 May 2014 (budget night).

3. **Delivery to Lock-up, the Senate, House of Representatives, Treasury and Finance**

The Senate and House of Representatives Tabling Offices, the Treasury Lock-up and Finance require the PB Statements to be delivered 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 PB Statements will be as follows:

- Agencies that use CanPrint can arrange for CanPrint to deliver their PB Statements to the Senate Tabling Office in Parliament House.
- 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 PB Statements 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 Tabling Office on (02) 6277 3037.

Find below delivery and distribution requirements for:
- Parliament and Media Budget Lockup
- Executive and Parliamentary offices
- Parliamentary Committees
<table>
<thead>
<tr>
<th>By When</th>
<th>Who</th>
<th>Address</th>
<th>No. of Copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>COB Monday 12 May 2014</td>
<td>Department of the Senate Ph: (02) 6277 3037</td>
<td>Publications Officer, Senate Table Office, Room SG 25 Department of the Senate Parliament House CANBERRA ACT 2600</td>
<td>150</td>
</tr>
<tr>
<td>COB Monday 12 May 2014</td>
<td>Department of the House of Representatives Ph: (02) 6277 4802</td>
<td>Documents Officer, Table Office, Suite RG89 Department of the House of Representatives Parliament House CANBERRA ACT 2600</td>
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</tr>
<tr>
<td>COB Monday 12 May 2014</td>
<td>Department of Treasury (LOCKUP); sent to the House of Representatives Ph: (02) 6277 4802</td>
<td>Documents Officer, Table Office, Suite RG89 Department of the House of Representatives Parliament House CANBERRA ACT 2600</td>
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<tr>
<td>COB Monday 12 May 2014</td>
<td>Dario Forner Department of Finance (UNDER EMBARGO) Ph: 6215 3408</td>
<td>Governance and Resource Management Group Department of Finance John Gorton Building King Edward Terrace PARKES ACT 2600</td>
<td>40</td>
</tr>
</tbody>
</table>

**Executive and Parliamentary Officers:**

- Following Minister’s ‘sign-off’ of the final document: Your Portfolio Minister

- Following Minister’s ‘sign-off’ of the final document: The Minister representing the portfolio in the other chamber

- After the Appropriation Bills have been introduced: Acquisitions Librarian

- After Budget night from Wednesday 14 May 2014: Parliamentary committees

  + Library
Parliamentary committees—after Budget night

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

<table>
<thead>
<tr>
<th>Legislation Committee</th>
<th>Portfolios</th>
<th>Contact Secretary</th>
<th>Contact Estimates</th>
<th>No. of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Affairs</td>
<td>Health; Social Services, including Human Services</td>
<td>Matt Crawshaw Ph (02) 6277 3515</td>
<td>Elise Williamson Ph. (02) 6277 3515</td>
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</tr>
<tr>
<td>Economics</td>
<td>Industry; Treasury</td>
<td>Dr. Kathleen Dermody Ph. (02) 6277 3540</td>
<td>Leonie Lam Ph. (02) 6277 3540</td>
<td>8</td>
</tr>
<tr>
<td>Education and Employment</td>
<td>Education; Employment</td>
<td>Julia Agostino Ph. (02) 6277 3521</td>
<td>Tim Hillman Ph. (02) 6277 3437</td>
<td>8</td>
</tr>
<tr>
<td>Environment and Communications</td>
<td>Communications; Environment</td>
<td>Christine McDonald Ph: (02) 6277 3526</td>
<td>Sarah Bainbridge Ph. (02) 6277 3528</td>
<td>5, as requested by committee</td>
</tr>
<tr>
<td>Finance and Public Administration</td>
<td>Finance; Parliament; Prime Minister and Cabinet</td>
<td>Lyn Beverly Ph. (02) 6277 3439 Ph. (02) 6277 3534</td>
<td>Margaret Cahill Ph. (02) 6277 3534</td>
<td>8</td>
</tr>
<tr>
<td>Foreign Affairs, Defence and Trade</td>
<td>Defence, including Veterans’ Affairs; Foreign Affairs and Trade</td>
<td>David Sullivan Ph (02) 6277 3535Ph (02) 6277 3536</td>
<td>Penny Bear Ph. (02) 6277 3536</td>
<td>6</td>
</tr>
<tr>
<td>Legal and Constitutional Affairs</td>
<td>Attorney General; Immigration and Border Protection</td>
<td>Sophie Dunstone Ph. (02) 6277 3560</td>
<td>Marina Katic Ph. (02) 6277 3498</td>
<td>5</td>
</tr>
<tr>
<td>Rural and Regional Affairs and Transport</td>
<td>Agriculture, Infrastructure and Regional Development</td>
<td>Tim Watling Ph: (02) 6277 3511 Ph: (02) 6277 3511</td>
<td>Tim Watling Ph: (02) 6277 3511</td>
<td>3</td>
</tr>
</tbody>
</table>
Required Distribution of Hard Copy to Government Agencies – after Budget night

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<th>Who</th>
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</thead>
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<td>Parliament and Media Budget Lockup:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>After Budget night from Wednesday 14 May 2014</td>
<td>Information Research Centre Ph: (02) 6203 7398</td>
<td>Australian National Audit Office Centenary House 19 National Circuit BARTON ACT 2600</td>
<td>15</td>
</tr>
<tr>
<td>After Budget night from Wednesday 14 May 2014</td>
<td>Library Deposit Scheme Distribution Service Ph: (02) 6129 3000</td>
<td>C/ Decidaha Pty Ltd Locked Bag 7760 Canberra Business Centre ACT 2610</td>
<td>30</td>
</tr>
</tbody>
</table>

As the PB Statements will be placed on the Portfolio internet site, further distribution of the PB Statements in hard copy may not be necessary.

4. **How to upload the information to budget.gov.au and agency websites**

**Publishing the PB Statements 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 budget documents. The Australian Government Budget website [budget.gov.au](http://budget.gov.au) will link readers to PB Statements on the Portfolio’s own website.

**Standard file-naming convention:**

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

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

Examples would be:

- 2014-2015_DBCDE_PBS_01_Parts_A_and_B
- 2014-2015_DBCDE_PBS_10_ABC
- 2014-2015_Health_PBS_05_Outcome3

Note: The file sequence number simply indicates which file should be read first, second, third etc. as 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 PB Statements.

This will 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 PB Statements**

All Portfolios need to post their electronic copy of the PB Statements to their departmental website (see below for timing). This should be posted in an accessible format as recommended by the 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 to provide the Treasury with details of:

- the URL address where the Portfolio will post its PB Statements; and
- contact details for the Portfolio’s webmaster.

These details must be forwarded to webcontent@treasury.gov.au by close of business
**Monday 12 May 2014.**

**Contact:** Treasury Internet Team on (02) 6263 4040.

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

The PB Statements can be uploaded to the agency’s website **only after** the Appropriation
Bills have been tabled in Parliament.

Please note that the PB Statements **are not** archived on the Budget.gov.au website –
Portfolio agencies should ensure electronic copies of past PB Statements remain available
on Departmental websites.

**Web Accessibility Requirements**

Agencies must ensure all web content published on government websites meets the
mandatory accessibility standard ‘Web Content Accessibility Guidelines-version 2.0’. Details
of the standard and associated policy advice can be found online at:

**Guide to making accessible soft copy documents**

Agencies are responsible for making their documents accessible and it is recommended
agencies contact their publishing or web teams early to ensure requirements are met.

1. **Content structure — use styles:**

Using styles such as heading types, bullet point lists and numbered lists makes it easier
for users with disabilities to navigate through a document.

Use the styles that are available on the Office ribbon under the Home tab or through the
Style window (Alt+Ctrl+Shift+S), i.e. **Heading 1, Heading 2, Heading 3, Heading 4, Normal**
etc.

- **Use heading styles to apply a logical structure to your document.** Headings will
  allow screen reader users to navigate through the page easily and will make the
  page more usable for everyone. Use the Outline view to see the hierarchy of
  styles;
- **Do not skip any heading level** — this may affect the logical reading order of the
  document when used by a screen reader.
- **Make a page break to move text to the next page** to ensure there is no blank
  space for screen reader audio.

2. **Alternative text:**
Charts and images all need to have alternative text, this text will be read by a screen reader in a Word file and will remain intact when exported to HTML or PDF.

You must always provide an alternative text (ALT Text) description for all non-text objects and should communicate the essential content of the image as efficiently as possible.

To enter in ALT text right click on the image, select Format Picture/Shape and then select the ALT text tab to enter in the title and description.

3. Use the accessibility checker:

If you wish to check the accessibility of your document or template (see Technique 1, above), Word 2010 offers an “Accessibility Checker” to review your document against a set of possible issues that users with disabilities may experience in your file:

- Select File > Info; and 
- Under Prepare for Sharing, select ‘Check for Issues’ > ‘Check Accessibility’.

4. Convert Word documents to tagged PDF files

Microsoft Office 2010 allows you to create tagged PDF files. If you want to verify the accessibility of the PDF or edit the tags that are created, you will still need Acrobat Professional (your web team can help).

- Select File > Save As; and
- Under ‘Save as’ type: select PDF. Before you save the file, select ‘Options’ and ensure that the ‘Document structure tags for accessibility’ option is selected.

5. Making Excel tables accessible

Because of the complex nature of the Budget tables, it’s difficult to make them accessible using Microsoft Office 2010 features. There are two options to make this content available, Agencies can either make the data behind the tables available on their website or they can convert the Excel tables to Word.

Further information on developing accessible soft copy documents could be found by contacting the Treasury Publications Team on publicationsteam@treasury.gov.au or (02) 6263 4000.

5. **Portfolio descriptions to be used for the 2014-15 Portfolio Budget Statements**

Agencies are to use the following Portfolio descriptions for the covers of their PB Statements. Please note that Portfolio descriptions have been updated to reflect the recent AAO changes. This numbering is the ‘Budget Related Papers No. #’ for all PB Statements.

1.1 Agriculture Portfolio
1.2 Attorney-General’s Portfolio
1.3 Communications Portfolio
1.4A Defence Portfolio
1.4B Defence Portfolio (Department of Veterans’ Affairs)
1.5 Education Portfolio
1.6 Employment Portfolio
1.7 Environment Portfolio
1.8 Finance Portfolio
Note ‘1.4A Defence Portfolio’ includes the Department of Defence and Defence Housing Australia

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 PB Statements contact the Financial Analysis, Reporting and Management:

Alex Berry  
Ph: 6215 3209

Mel Pan  
Ph: 6215 3599

Dario Forner  
Ph: 6215 3408

For guidance on the production of the Appropriation Bills and the Agency Resourcing Table in BP No.4, agencies should contact the Annual Appropriation Team on AMTMail@finance.gov.au.

For guidance relating to net cash contact the Financial Analysis, Reporting and Management:

Dario Forner  
Ph: 6215 3408

Mel Pan  
Ph: 6215 3599

Treasury

The Ministerial and Communication Division in Treasury is responsible for the Budget
Provided in this section of the guidance are a number of frequently asked questions posed by agencies and the responses given.

1. Should the ‘Actual available appropriation’ column be taken from ACM or from annual reports?
Annual reports are an accurate starting point since they have been audited, but data will also need to be sourced from the ACM report. The ACM report also serves a purpose of checking data to source documents to ensure they are up to date in the system.

2. For appropriations in general (particularly equity injections) – do agencies show carried forward equity injections?
Yes, agencies should show carried forward equity injections, where appropriately authorised as required.

3. My agency’s outcome and programme structure has been impacted by an AAO and we would like to report the change in our PB Statement. How should we reflect this?
An outcome and programme transition table (table 1.4) can be used to report the changes in a PB Statement.

For further guidance on how to report these types of changes please contact Alex Berry or Mel Pan from Resource Management Improvement Team. The contact details are listed above for the Department of Finance.

4. My agency has lost a function through a MOG change since we last reported our PAES. How should I reflect this in the Agency Resource Statement?
Where applicable, the transferring agency will factor the previous ownership of the transferred function under the *Estimate of prior year amounts* column. The agency will also factor the act of transferring the function into the *Proposed at Budget* column.

For further details and a worked example, please refer to Attachment E.

5. A measure made in the 2013 Economic Statement (ES), but not reported in PAES was reversed by a “cessation” measure in the 2014-15 Budget, which title should I use to report the aggregate of these measures in the PB Statement, the original title from the ES or the reversal title from BP No.2?

The PB Statement is to report on appropriations and should therefore report the net appropriation still being made to the original measure, if it had not been reported in the PAES. Following this approach, the original title should be used.

For further details and a worked example, please refer to Attachment F.

**Template and pasting links into the Portfolio Budget Statements document**

**Attachments / Files to be used**
The 2014-15 PB Statement should be produced using the following attachments / files:

- Attachment C to create the tables. The tables in this file have been correctly formatted to fit a B5 publication.
- Attachment B a template used to draft the document.

**Saving the files**
Do **NOT** open and save the files. Use your email programme to save the attachments. For example, using Outlook 2001

1. Select the email containing the attachments

2. Click File and select Save Attachments

![WORKED EXAMPLES](image)

**WORKED EXAMPLES**

The following examples are included below:

- Presentation of Information on Linked Programmes
- Changes to Outcomes and Programmes from 2013-14 Portfolio Budget
Presentation of Information on Linked Programmes

Agencies are required to report on circumstances where two or more Commonwealth programmes contributed to related objectives by including linked programme information in the PB Statements (note this is not a CBMS requirement).

There are instances across government where programmes from multiple agencies contribute to related government objective. These can be formal linkages (e.g. MOUs, service level agreements or legislation) or less formal links where two programmes address different aspects of the same policy agenda.

Formal links are where one agency is responsible for the policy of a particular initiative and another agency is responsible for the delivery of the transfer payment or benefit associated with achieving the policy objective. These types of programmes will often be linked by a formal agreement between the two agencies. Examples of these arrangements include:

- **DSS—DHS: Aged Pensions**

  DSS administers the Aged Pension programme. This includes the Aged Pension special appropriation (*Social Security (Administration) Act 1999-Aged Pension*), providing policy advice and reporting to government on aged pension issues and designing and implementing new policies.

  DHS is responsible for making the payments to Aged Pension recipients on behalf of DSS. These payments are made in accordance with the Aged Pension legislation and the Memorandum of Understanding between the two agencies. DHS’s ‘Aged Pension’ programme component is therefore linked to DSS’s Aged Pension programme. This helps stakeholders to see the different programmes of government contributing to the same policy objective.

- **Department of Industry (Industry)—ATO: Research and Development tax rebates**

  Industry has policy responsibility to improve innovation through increased levels of research and development in Australian industry. This involves incentives to business to invest in R&D through tax rebates. The ATO has responsibility for the administration of the Australian tax system and delivers the R&D tax rebates through off-set revenue collection.

In the examples above, the policy and delivery responsibilities are split between two agencies. The resourcing for these two programmes will be split according to the role each agency has in the arrangements. Linked programme reporting provides readers with a broader view of how such programmes are delivered across government, and explains performance reporting requirements for each agency’s programme.

In addition to formally linked programmes, other programmes may be linked if two or more contribute to related government policy objective. These are less ‘formal’ links than
the examples above, although agencies are strongly encouraged to provide such references. Examples of these types of agencies include a link between both Department of Education (Education) and Industry funding of the Higher Education sector or Customs and Department of Immigration and Border Protection (Immigration) programmes which coordinate migration and border control.

GLOSSARY OF TERMS

Activities
The actions/functions performed by agencies to deliver government policies.

Actual Available Appropriation
The Actual Available Appropriation indicates the total appropriations available to the agency for 2013-14 as at the 2014-15 Budget. It includes all appropriations made available to the agency in the year (+/- section 32 transfers, formal reductions, Advance to the Finance Minister and movements of funds). It is to be the same as the comparator figure included in the Appropriation Bills, and as such provides a comparison with the appropriation proposed for the budget year.

Administered Item
Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the agency and any unspent appropriation is returned to the CRF at the end of the financial year. An administered item is a component of an administered programme. It may be a measure but will not constitute a programme in its own right.

Agency
Generic term for Australian Government General Government Sector entities, including those governed by the FMA Act or CAC Act and the High Court of Australia.

Agency Advice Unit (AAU)
Advisers within Budget Group, Department of Finance that analyse expenditure trends of agencies, cost New Policy Proposals, validate agency programme estimates and advise agencies.

Appropriation
An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.

Appropriations and Cash Management Module (ACM)
A module of the Central Budget Management System from which agencies draw down funds from the CRF.

Budget Paper 1 (BP No.1)
Budget Strategy and Outlook. Provides information and analysis on whole of government expenditure and revenue.

Budget Paper 2 (BP No.2)
Budget Measures. Provides a description of each budget measure by Portfolio.

Budget Paper 3 (BP No.3)
Australia’s Federal Relations. Provides information and analysis on Federal funding
provided to the States and Territories.

**Budget Paper 4 (BP No.4)**
Agency Resourcing. Details total resourcing available to agencies.

**Central Agencies**
The Department of Prime Minister and Cabinet, the Department of the Treasury and the Department of Finance.

**Central Budget Management System (CBMS)**
CBMS is the Australian Government’s central budget and financial management information system administered by the Department of Finance. It contains the Commonwealth’s programme list and produces the annual Appropriation Bills.

**Classification of Functions of Government (COFOG)**
The classification of functions of government (COFOG) is a classification used to identify the socio-economic objectives of current transactions, capital outlays and acquisition of financial assets by general government and its sub-sectors. Further information can be found in the International Monetary Fund’s System of National Accounts.

**Clear Read Principle**
Under the Outcomes arrangements there is an essential clear link between the Appropriation Bills, the PB Statements, the PAES, and annual reports of agencies. Information should be consistent across these and other budget documents, and where possible, duplication of reporting within the PB Statements should be avoided. This is called the “clear read” between the different documents.

Under this Principle the planned performance in PB Statements is to be provided on the same basis as actual performance in the annual reports covering the same period, to permit a clear read across planning and actual performance reporting documents. Agencies should take this into account in designing their performance reporting arrangements.

**Commonwealth Authorities and Companies Act 1997 (CAC Act)**
The CAC Act sets out the financial management, accountability and audit obligations on Commonwealth statutory authorities and companies in which the Commonwealth has at least a direct controlling interest. A list of CAC Act bodies can be found at: finance.gov.au/financial-framework/cac-legislation/docs/CAC-body-list.pdf

**Commonwealth Programme List**
Official Australian Government programme list as contained in the Central Budget Management System. Agencies must report the performance of these programmes in their PB Statements.

**Consolidated Revenue Fund (CRF)**
The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.

**Contractor**
A person engaged by an agency, usually on a temporary basis. Treated as an employee of the agency for the purposes of programme performance reporting.

**Departmental Item**
Resources (assets, liabilities, revenues and expenses) that agency Chief Executive Officers control directly. This includes outsourced activities funded and controlled by the agency. Examples of departmental items include agency running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental programme.

**Estimated Actual Expenses**
Details of the current year’s estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.

**Expenses not requiring appropriation in the Budget year**
Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed: e.g. ANAO audit services — the ANAO does not charge for audit services however the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.

**Financial Management and Accountability Act 1997 (FMA Act)**
The FMA Act sets out the financial management, accountability and audit obligations of agencies (including Departments) that are financially part of the Commonwealth (and form part of the General Government Sector). A list of FMA Act agencies can be found at: finance.gov.au/financial-framework/fma-legislation/docs/FMA-Agencies-List.pdf

**Financial Management Information System (FMIS)**
A system that holds the financial information of a financial entity.

**Forward Estimates Period**
The three years following the budget year. For example if 2014-15 is the budget year, 2015-16 is forward year 1, 2016-17 is forward year 2 and 2017-18 is forward year 3. This period does not include the current or budget year.

**General Government Sector (GGS)**
A Government Finance Statistics’ classification of all entities that are controlled and largely funded by the Commonwealth Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government departments, offices and some other bodies.

**Government Finance Statistics (GFS)**
A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the System of National Accounts.

**Intended Result**
Intended result is a key part of an outcome statement and describes the goal or objective of an agency. The intended result is typically distilled from the Government’s economic, social, health or environmental policy goals.

**Materiality**
Is government financial or other information that if omitted, misstated or not disclosed
has the potential to adversely affect decisions about the allocation of resources made by users of the financial report, or the discharge of accountability by the management or governing body of an entity.

**Measure**
A new policy or savings decision of the government with financial impacts on the government’s underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in BP No. 2, in the Mid-Year Economic and Fiscal Outlook (MYEFO) and in the Pre-election Economic and Fiscal Outlook (PEFO).

**Mid-Year Economic and Fiscal Outlook (MYEFO)**
The MYEFO provides an update of the government’s budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.

**Official Public Account (OPA)**
The OPA is the Australian Government’s central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.

**Operating Expenditure (Heritage and Cultural Assets)**
The following is a list of expenditure items that Collection Institutions might include in operating expenditure for heritage and cultural assets:

- (a) supply of goods and services, for example, outsourced repairs to artwork or insurance costs;
- (b) direct labour on-costs, for example, the salaries and associated costs of staff researching and restoring items, lease of storage facilities;
- (c) associated utility costs (electricity, water, gas);
- (d) cataloguing costs;
- (e) containers and packaging and transportation;
- (f) cleaning of collections and storage facilities; and
- (g) substitution costs (preparation of copies/surrogates of art work for public display).

The costs above do not include full absorption costing such as an allocation for Corporate Administration Costs or costs that are eligible to be capitalised.

Depreciation is not operating expenditure for the purposes of this definition.

**Outcome**
An outcome is the intended result, consequence or impact of Government actions on the Australian community.

**Outcome Statement**
An outcome statement articulates the intended results, activities and target group of an Australian Government agency. An outcome statement serves three main purposes within the financial framework:

- to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies;
- to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and
- to measure and assess agency and programme (non-financial) performance in
contributing to Government policy objectives.

**Portfolio Budget Statements (PB Statements)**
Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and programme by each agency within a Portfolio.

**Portfolio Budget Submission (PB Submission)**
A Cabinet Submission produced by every Portfolio outlining Budget requests. This submission will include New Policy Proposals for agencies seeking funding and will be considered by the Expenditure Review Committee of Cabinet as part of the annual Budget process.

**Programme**
Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.

**Programme Support**
The agency running costs allocated to a programme. This is funded as part of the agency’s departmental appropriations.

**Financial Analysis, Reporting and Management (RFRB)**
A cluster within the Governance and Resource Management Group, Department of Finance responsible for financial analysis, reporting and management, including support of the Budget and Budget processes.

**Senate Estimates Hearings**
Senate Standing Committees hold hearings to scrutinise the Appropriation Bills and any explanatory documentation tabled to accompany them. Public Servants are called witnesses to hearings.

**Specific Purpose Payments (SPP)**
Commonwealth payments to the States for specific purposes in order to pursue important national policy objectives in areas that may be administered by the States.

**Sub-function**

**System of National Accounts (SNA)**
The 1993 System of National Accounts (1993 SNA) is a comprehensive, consistent and flexible set of macroeconomic accounts to meet the needs of government and private-sector analysts, policy-makers, and decisions-takers. It was prepared jointly by the International Monetary Fund, the European Union, the Organization for Economic Co-operation and Development, the United Nations, and the World Bank.

**Target Group**
A specific group being targeted for assistance by government policy.

**Transfer**
Cash paid to recipients of the applicable programme. This includes welfare payments and tax rebates.