

REPORT ON ADVANCES PROVIDED UNDER THE ANNUAL APPROPRIATION ACTS FOR THE YEAR ENDED 30 JUNE 2016

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**Table of Abbreviations & Acronyms**

|  |  |
| --- | --- |
| ***Abbreviation/Acronym*** | ***Definition*** |
| AEC | Australian Electoral Commission |
| AFM | Advance to the Finance Minister |
| ANAO | Australian National Audit Office |
| Finance | Department of Finance |

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# Introduction

Advances under the annual Appropriation Acts enable urgently required appropriations to be issued to entities during the year. They are issued by a Determination made by the Finance Minister (or, for a Parliamentary Department, the responsible Presiding Officer) up to a statutory limit in the annual Appropriation Acts.

This Report discloses details of the one Advance provided during the 2015-16 financial year.

The Advance was issued from *Appropriation Act (No. 1) 2015-2016* which allowed the Finance Minister to issue up to $295 million.

The Australian National Audit Office (ANAO) provided an Independent Review Report to the Minister for Finance on the process of issuing Advances in 2015-16. A copy of the ANAO’s Report is attached to this Report.

## Overview for 2015-16

The AEC was the only entity to seek an Advance in 2015-16, addressing a total of one appropriation. The Advance, and the amount underspent, can be summarised as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **AFM**  **No.** |  | **Entity** | **Advance Provided**  **($’000)** | **Expenditure**  **($’000)** | **Underspend**  **($’000)** |
| 1 |  | Australian Electoral Commission | 101,237 | 101,237 | 0 |
| **Total** |  |  | **101,237** | **101,237** | **0** |

## Authority

The sections of the Appropriation Acts which enable the use of Advances are specific to the relevant Act for the relevant year. In 2015-16 the relevant sections, and the amounts available under them, were:

* section 10 of *Appropriation Act (No. 1) 2015-2016*, which allowed for $295 million; and
* section 12 of *Appropriation Act (No. 2) 2015-2016*, which allowed $380 million; and
* section 11 of *Appropriation (Parliamentary Departments) Act (No. 1) 2015-2016*, which allowed $1 million for the Department of Parliamentary Services and $300,000 each for the Department of the Senate, the Department of the House of Representatives and the Parliamentary Budget Office.

## Eligibility requirements and transparency

An Advance may only be issued if the Finance Minister (or the responsible Presiding Officer for a Parliamentary Department) is satisfied that:

1. there is an urgent need for expenditure that is not, or is insufficiently, provided for in the relevant Appropriation Act; and
2. the additional expenditure is required due to:
   1. an erroneous omission or understatement in that Act; or
   2. the additional expenditure was unforeseen until after the last day on which it was practicable to provide for it in the relevant Bill for that Act (before the relevant Bill was introduced into the House of Representatives).

An Advance made by the Finance Minister, or the responsible Presiding Officer, has effect on the Appropriation Act concerned as if the Schedule to the Act was amended in accordance with the Determination. Accordingly, these Determinations are legislative instruments under the *Legislation Act 2003*, registered on the Federal Register of Legislation and tabled in the Parliament. They are each accessible at [https://www.legislation.gov.au/](https://www.legislation.gov.au) under the heading “Legislative Instruments”.

A copy of this report is available through the Department of Finance (Finance) website at <http://www.finance.gov.au/publications/advance_to_the_finance_minister/>

Guidelines on Advances are available under the Advances to the Finance Minister (AFM) section in *RMG-100: Guide to appropriations*, through the Finance website, at http://www.finance.gov.au/resource-management/appropriations/guide-to-appropriations/

## Advance available in 2015-16

Prior to the commencement of *Appropriation Act (No. 3) 2015-2016*,on 23 March 2016, there had been no Advances provided under *Appropriation Act (No. 1) 2015-2016*.

Under subsection 10(1) of *Appropriation Act (No. 3) 2015-2016*, had an Advance been provided under *Appropriation Act (No. 1) 2015-2016*, this amount would have been disregarded.

Accordingly, the total amount that could have been issued by the Finance Minister during 2015-16, under *Appropriation Act (No. 1) 2015-*2016, was $295 million.

# Advances made in 2015-16

## 

## AFM NO. 1

|  |  |  |  |
| --- | --- | --- | --- |
| **Legislative Instrument** | F2016L00673 – Advance to the Finance Minister Determination (No. 1 of 2015-16) | | |
| **Enabled by** | Section 10 of *Appropriation Act (No. 1) 2015-2016* | | |
| **Sequence** | No. 1 of 2015-16, 4 May 2016 | | |
| **Portfolio** | Finance | | |
| **Entity** | Australian Electoral Commission (AEC) | | |
| **Appropriation item** | Departmental item | | |
| **Outcome** | Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs | | |
| **Program** | Australian Electoral Administration - Roll Maintenance, Conduct and Education | | |
|  | | | |
| **Legislative Requirement** | **Amount Issued** | **Expenditure** | **Underspend** |
| Unforeseen | $101,237,000.00 | $101,237,000.00 | $0.00 |

## Explanation of Requirement

The AEC was required to implement changes to the way votes would be cast and preferences applied in relation to Senate ballot papers as result of the *Commonwealth Electoral Amendment Act 2016* being passed in March 2016. The cost of implementing this change, combined with requirement to bring forward the election preparation, was unable to be met from existing resources. The AEC was provided with an AFM of $101,237,000 to meet these costs.

# ATTACHMENT: Independent Review Report – ANAO





