Portfolio Additional

Estimates Statements 2016-17

Finance Portfolio

Explanations of Additional Estimates 2016-17

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President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear Mr President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2016-17 Additional Estimates for the Finance Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Kind regards

Mathias Cormann

**Minister for Finance**

January 2017

# Abbreviations and Conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of Finance on (02) 62152222.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

User Guide  
to the  
Portfolio Additional  
Estimate Statements

# User Guide

The purpose of the 2016-17 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)*    
2016-17. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2016-17* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User Guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio Overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity Overview and Resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to Outcomes and Planned Performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special Account Flows and Budgeted Financial Statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio Glossary | |
| Explains key terms relevant to the Portfolio. | |

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Portfolio Overview

# Portfolio Overview

**Portfolio Overview**

The Finance portfolio outcomes are represented at Figure 1 on page 4.

**Additional Estimates and Variations – Portfolio Level**

Additional estimates and variations are being sought by the Department of Finance (Finance) and the Australian Electoral Commission (AEC). These are detailed in the respective statements later in this document, with a brief outline of the changes summarised below.

Funding for the other entities within the portfolio, being the Commonwealth Superannuation Corporation and the Future Fund Management Agency, remains unchanged.

**Department of Finance (Finance)**

Finance is seeking net additional funding of $15.0 million in Appropriation Bill No.3 2016-17 and $0.2 million in Appropriation Bill No.4 2016-17.

Finance’s administered special appropriation will decrease by $791 million in 2016‑17 primarily due to revisions of superannuation estimates.

**Australian Electoral Commission (AEC)**

The AEC is seeking net additional funding of $3.8 million in Appropriation Bill No.3 2016-17.

Figure 1: Finance Portfolio Structure and Outcomes

**Minister for Finance**

Senator the Hon Mathias Cormann

**Special Minister of State**

Senator the Hon Scott Ryan

**Department of Finance**

Secretary (Acting): Rosemary Huxtable, PSM

**Outcome 1** Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entitiestomaintain effective and efficient use of public resources.

**Outcome 2** Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice, and service delivery.

**Outcome 3** Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, entitlements and targeted assistance.

**Commonwealth Superannuation Corporation**

Chairman: Mrs Patricia Cross

**Outcome 1** Retirement and insurance benefits for scheme members and beneficiaries, including past, present and future employees of the Australian Government and other eligible employers and members of the Australian Defence Force, through investment and administration of their superannuation funds and schemes.

**Australian Electoral Commission**

Electoral Commissioner: Mr Tom Rogers

**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.

**Future Fund Management Agency**

Chief Executive Officer: Hon Peter Costello AC

**Outcome 1** Make provision for the Commonwealth’s unfunded superannuation liabilities, payments for the creation and development of infrastructure, and payments from the DisabilityCare Australia Fund and Medical Research Future Fund by managing the investment activities of the Future Fund,   
Nation-building Funds, DisabilityCare Australia Fund and Medical Research Future Fund, in line with the Government’s investment mandates.

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# Department of Finance

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# Department of Finance

## Section 1: Entity Overview and Resources

### 1.1 Strategic Direction Statement

On 12 September 2016, it was announced that, consistent with the Australian Government’s Shared and Common Services Program, certain corporate functions being undertaken by the then Shared Services Centre (a joint initiative of the Department of Education and Training and the Department of Employment) would transfer to the Department of Finance.

This transfer was effected on 1 December 2016, and the function was renamed as the “Service Delivery Office (SDO)”. The SDO has been established in the PAES as a new program under Finance’s Outcome 2. Further details on the SDO are contained on page 38.

Responsibility for ICT policy and strategy, ICT benchmarking, ICT projects dashboard, ICT skills programs, ICT awards, Cyber Security Review, the Style Manual, and Projects/P3M was transferred to the Digital Transformation Agency on   
15 December 2016. This impacts on Program 2.2 – Transforming Government. Further information is contained on page 36.

As part of the 2016-17 Mid Year Economic and Fiscal Outlook, the Government announced it would not proceed with the establishment of the Asset Recycling Fund as announced in the 2014-15 Budget Measure titled Infrastructure Growth Package – Asset Recycling Fund. This impacts on Program 2.8 – Australian Government Investment Funds. Further information is contained on page 38.

### 1.2 Entity Resource Statement

The Entity Resource Statement details the resourcing for Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016‑17 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: Department of Finance Resource Statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | Total |
|  | *Actual* | Estimate | Proposed | estimate at |
|  | *available* | as at | Additional | Additional |
|  | *appropriation* | Budget | Estimate | Estimates |
|  | *2015-16* | 2016-17 | 2016-17 | 2016-17 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  | - |
| Prior year appropriations available | *149,491* | 107,607 | - | 107,607 |
| Departmental appropriation | *270,315* | 272,910 | 11,051 | 283,961 |
| s74 retained revenue receipts (b) |  | 18,799 | - | 18,799 |
| Departmental capital budget | *-* | 7,221 | (7,221) | - |
| Annual appropriations - other services - non-operating (c) | |  | - | - |
| Equity injection | *157,310* | 69,808 | - | 69,808 |
| Total departmental annual appropriations | *577,116* | 476,345 | 3,830 | 480,175 |
| Special accounts (d) |  |  |  |  |
| Opening balance | *716,212* | 722,689 | 5,731 | 728,420 |
| Appropriation receipts | *152,615* | 131,719 | 9,061 | 140,780 |
| Non-appropriation receipts | *347,587* | 360,577 | 23,220 | 383,797 |
| Total special accounts | *1,216,414* | 1,214,985 | 38,012 | 1,252,997 |
| less departmental appropriations |  |  |  |  |
| drawn from annual/special |  |  |  |  |
| appropriations and credited to special accounts | *(152,615)* | (131,719) | (9,061) | (140,780) |
| **Total departmental resourcing** | ***1,640,915*** | **1,559,611** | **32,781** | **1,592,392** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |  |  |
| Outcome 2 | *14,052* | 16,739 | (794) | 15,945 |
| Outcome 3 | *273,096* | 276,451 | 11,194 | 287,645 |
| Administered capital budget | *4,832* | 4,919 | - | 4,919 |
| Annual appropriations - other services - non-operating (b) | |  |  |  |
| Administered assets and liabilities | *1,759* | 1,672 | 218 | 1,890 |
| Total administered annual appropriations | *293,739* | 299,781 | 10,618 | 310,399 |
| Total administered special appropriations | *6,272,758* | 9,955,794 | (791,355) | 9,164,439 |
| Special accounts (d) |  |  |  |  |
| Opening balance | *-* | - | - |  |
| Non-appropriation receipts | *23,382,752* | 8,342,725 | 1,073,754 | 9,416,479 |
| Total special account receipts | *23,382,752* | 8,342,725 | 1,073,754 | 9,416,479 |
| **Total administered resourcing** | ***29,949,249*** | **18,598,300** | **293,017** | **18,891,317** |
| **Total resourcing for Department of Finance** | ***31,590,164*** | **20,157,911** | **325,798** | **20,483,709** |
|  |  |  | *2015-16* | 2016-17 |
| **Average Staffing Level (number)** |  |  | *1,295* | 1,358 |

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

1. Appropriation Act (No. 1) 2016-17 and Appropriation Bill (No. 3) 2016-17. An amount of $2.4m was transferred to the Digital Transformation Agency under a section 75 determination. Also includes an amount of $9.1m that will be credited to the Comcover Special Account for interest equivalency payments in 2016-17 (refer table 3.1 for further details).
2. Estimated retained revenue receipts under s74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
3. Appropriation Act (No. 2) 2016-17 and Appropriation Bill (No. 4) 2016-17.
4. For further information on special accounts, refer Table 3.1.

Table 1.1: Department of Finance Resource Statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017 (Continued)   
Third Party Payments from and on Behalf of Other Entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | Total |
|  | *Actual* | Estimate | Proposed | estimate at |
|  | *available* | as at | Additional | Additional |
|  | *appropriation* | Budget | Estimates | Estimates |
|  | *2015-16* | 2016-17 | 2016-17 | 2016-17 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made on behalf of another entity (as disclosed |  |  |  |  |
| in the respective entity's resource statement) |  |  |  |  |
| Attorney-General's Department |  |  |  |  |
| *Law Officers Act 1964* | *418* | 450 | - | 450 |
| Australian Security Intelligence Organisation |  |  |  |  |
| Appropriation Act (No.2) | *2,852* | - |  | - |
| Payments made by other entities on |  |  |  |  |
| behalf of Department of Finance (disclosed above) |  |  |  |  |
| Attorney-General's Department |  |  |  |  |
| *Parliamentary Entitlements Act 1990* | *356* | 400 | - | 400 |
| Commonwealth Superannuation Corporation |  |  |  |  |
| *Governance of Australian Government* |  |  |  |  |
| *Superannuation Schemes Act 2011* | *634* | 1,000 | - | 1,000 |
| *Same-Sex Relationships (Equal Treatment in* |  |  |  |  |
| *Commonwealth Laws -* |  |  |  |  |
| *General Law Reform) Act 2008* | *59* | 55 | - | 55 |
| *Superannuation Act 1922* | *90,133* | 83,429 | - | 83,429 |
| *Superannuation Act 1976* | *4,210,930* | 4,357,276 | - | 4,357,276 |
| *Superannuation Act 1990* | *1,697,599* | 1,796,559 | - | 1,796,559 |
| Appropriation Act (No.1) (a) | *412* | 500 | - | 500 |
| Appropriation Act (No.1) (b) | *56* | 5,012 | (218) | 4,794 |
| Appropriation Act (No.2) (b) | *566* | 597 | 276 | 873 |
| *Public Governance, Performance and* |  |  |  |  |
| *Accountability Act 2013* | *54* | - | - | - |
| Department of Defence |  |  |  |  |
| *Parliamentary Entitlements Act 1990* | *-* | 3,200 | 1,542 | 4,742 |
| Department of the House of Representatives |  |  |  |  |
| *Commonwealth of Australia* |  |  |  |  |
| *Constitution Act* (s66) | *3,232* | 3,086 | 84 | 3,170 |
| *Parliamentary Entitlements Act 1990* | *267* | 300 | - | 300 |
| *Parliamentary Superannuation Act 2004* | *3,917* | 5,034 | - | 5,034 |
| Department of Parliamentary Services |  |  |  |  |
| Appropriation Act (No.1) | *72* | 351 | - | 351 |
| *Parliamentary Entitlements Act 1990* | *24,195* | 19,968 | 900 | 20,868 |
| Department of the Prime Minister and Cabinet |  |  |  |  |
| *Parliamentary Entitlements Act 1990* | *5* | - | - | - |
| Department of the Senate |  |  |  |  |
| *Commonwealth of Australia* |  |  |  |  |
| *Constitution Act* (s66) | *1,668* | 1,880 | (22) | 1,858 |
| *Parliamentary Entitlements Act 1990* | *155* | 200 | - | 200 |
| *Parliamentary Superannuation Act 2004* | *2,122* | 2,157 | - | 2,157 |
| Comcare |  |  |  |  |
| *Parliamentary Entitlements Act 1990* | *-* | 100 | - | 100 |
| Fair Work Commission |  |  | - |  |
| *Judges' Pensions Act 1968* | *5,209* | 5,182 | - | 5,182 |

1. Compensation and legal payments.
2. Act of Grace payments.

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2016-17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Finance 2016-17 Measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Revenue measures** |  |  |  |  |  |
| Supporting Australia's Future Shipbuilding | 2.2 |  |  |  |  |
| Capability - ASC Pty Ltd structural changes | |  |  |  |  |
| Administered revenues |  | 3,500 | - | - | - |
| Asset Recycling Fund - not proceeding | 2.8 |  |  |  |  |
| Administered revenues |  | - | (184,136) | (234,582) | (228,940) |
| National Disability Insurance Scheme - | 2.8 |  |  |  |  |
| more flexible Commonwealth funding |  |  |  |  |  |
| arrangements (a) |  |  |  |  |  |
| Administered revenues |  | (75) | (137) | (140) | (36) |
|  |  |  |  |  |  |
| **Total** |  | **3,425** | **(184,273)** | **(234,722)** | **(228,976)** |
|  |  |  |  |  |  |
| **Total revenue measures** |  |  |  |  |  |
| Administered |  | 3,425 | (184,273) | (234,722) | (228,976) |
| Departmental |  | - | - | - | - |
|  |  |  |  |  |  |
| **Total** |  | **3,425** | **(184,273)** | **(234,722)** | **(228,976)** |

Table continues on next page

Table 1.2: Department of Finance 2016-17 Measures since Budget (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |
| Biosecurity Integrated Information | 2.1 |  |  |  |  |
| System (b) |  |  |  |  |  |
| Departmental expenses |  | - | - | - | - |
| Australian Security and Investments | 2.1 |  |  |  |  |
| Commission Registry - not proceeding |  |  |  |  |  |
| Departmental expenses |  | 600 | - | - | - |
| Investing in Medicare - modernising health | 2.1 |  |  |  |  |
| and aged care payments services (c) |  |  |  |  |  |
| Departmental expenses |  | (77) | - | - | - |
| Welfare Payment Infrastructure | 2.1 |  |  |  |  |
| Transformation - Tranche Two (d) |  |  |  |  |  |
| Departmental expenses |  | (58) | (115) | - | - |
| Supporting Australia's Future Shipbuilding | 2.2 |  |  |  |  |
| Capability - ASC Pty Ltd structural changes | |  |  |  |  |
| Departmental expenses |  | (3,200) | (300) | - | - |
| Asset Recycling Fund - not proceeding | 2.8 |  |  |  |  |
| Administered expenses |  | - | 7,499 | 9,613 | 9,399 |
| National Disability Insurance Scheme - | 2.8 |  |  |  |  |
| more flexible Commonwealth funding |  |  |  |  |  |
| arrangements (a) |  |  |  |  |  |
| Administered expenses |  | 3 | 5 | 5 | 1 |
| Parliamentary Staff - additional support for | 3.1 |  |  |  |  |
| crossbench, opposition, Greens and |  |  |  |  |  |
| Government |  |  |  |  |  |
| Administered expenses |  | (8,470) | (9,096) | (9,096) | (9,096) |
| Third Electorate Office for Large | 3.1 |  |  |  |  |
| Electorates |  |  |  |  |  |
| Administered expenses |  | (1,580) | (1,361) | (1,368) | (1,374) |
|  |  |  |  |  |  |
| **Total** |  | **(12,782)** | **(3,368)** | **(846)** | **(1,070)** |
|  |  |  |  |  |  |
| **Total expense measures** |  |  |  |  |  |
| Administered |  | (10,047) | (2,953) | (846) | (1,070) |
| Departmental |  | (2,735) | (415) | - | - |
|  |  |  |  |  |  |
| **Total** |  | **(12,782)** | **(3,368)** | **(846)** | **(1,070)** |

Table continues on next page

Table 1.2: Department of Finance 2016-17 Measures since Budget (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  |  | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **Capital measures** |  |  |  |  |  |
| Third Electorate Office for Large | 3.1 |  |  |  |  |
| Electorates |  |  |  |  |  |
| Administered capital |  | (2,400) | - | - | - |
|  |  |  |  |  |  |
| **Total** |  | **(2,400)** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total capital measures** |  |  |  |  |  |
| Administered |  | (2,400) | - | - | - |
| Departmental |  | - | - | - | - |
|  |  |  |  |  |  |
| **Total** |  | **(2,400)** | **-** | **-** | **-** |

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead entity for measure *National Disability Insurance Scheme – more flexible Commonwealth funding arrangements* is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.
2. The lead entity for the measure *Biosecurity Integrated Information System* is the Department of Agriculture and Water Resources. The full measure description and package details appear in the MYEFO under the Agriculture and Water Resources portfolio.
3. The lead entity for measure *Investing in Medicare – modernising health and aged care payments services* is the Department of Health. The full measure description and package details appear in MYEFO under the Health Portfolio.
4. The lead entity for measure *Welfare Payment Infrastructure Transformation – Tranche Two* is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.

### 1.4 Additional Estimates and Variations

The following tables detail the changes to the resourcing for Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2016-17 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional Estimates and Other Variations to Outcomes since the 2016-17 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Changes in Parameters |  | - | (352) | (416) | (556) |
| Efficiency Dividend Increase |  | - | (1,100) | (1,817) | (2,192) |
| Other Variations |  | - | - | - | 2,183 |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 1 (departmental)** |  | **-** | **(1,452)** | **(2,233)** | **(565)** |
| **Total net impact on appropriations** |  |  |  |  |  |
| **for Outcome 1** |  | **-** | **(1,452)** | **(2,233)** | **(565)** |

Table continues on next page

Table 1.3: Additional Estimates and Other Variations to Outcomes since the 2016-17 Budget (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Other Variations |  | (576) | - | - | - |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Other Variations |  | 1,091,299 | 26,611 | 17,275 | 5,498 |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 2 (administered)** |  | **1,090,723** | **26,611** | **17,275** | **5,498** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Biosecurity Integrated Information |  |  |  |  |  |
| System | 2.1 | - | - | - | - |
| Australian Security and Investments |  |  |  |  |  |
| Commission Registry - not |  |  |  |  |  |
| proceeding | 2.1 | (600) | - | - | - |
| Investing in Medicare - modernising |  |  |  |  |  |
| health and aged care payments |  |  |  |  |  |
| services | 2.1 | 77 | - | - | - |
| Welfare Payment Infrastructure |  |  |  |  |  |
| Transformation - Tranche Two | 2.1 | 58 | 115 | - | - |
| Supporting Australia's Future |  |  |  |  |  |
| Shipbuilding Capability - ASC Pty |  |  |  |  |  |
| Ltd structural changes | 2.2 | 3,200 | 300 | - | - |
| Changes in Parameters |  | - | (380) | (447) | (589) |
| Efficiency Dividend Increase |  | - | (1,191) | (1,955) | (2,321) |
| Other Variations |  | 993 | 1,516 | 1,516 | 1,516 |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 2 (departmental)** |  | **3,728** | **360** | **(886)** | **(1,394)** |
| **Total net impact on appropriations** |  |  |  |  |  |
| **for Outcome 2** |  | **1,094,451** | **26,971** | **16,389** | **4,104** |

Table continues on next page

Table 1.3: Additional Estimates and Other Variations to Outcomes since the 2016-17 Budget (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Parliamentary Staff - additional support |  |  |  |  |  |
| for crossbench, opposition, Greens |  |  |  |  |  |
| and Government | 3.1 | 8,470 | 9,096 | 9,096 | 9,096 |
| Changes in Parameters |  | - | (231) | (312) | (475) |
| Other Variations |  | 2,724 | 7,349 | 12,056 | 14,856 |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Third Electorate Office for Large |  |  |  |  |  |
| Electorates | 3.1 | 1,580 | 1,361 | 1,368 | 1,374 |
| Changes in Parameters |  | - | (547) | (734) | (1,114) |
| Other Variations |  | 2,506 | 2,516 | 2,515 | 2,515 |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 2 (administered)** |  | **15,280** | **19,544** | **23,989** | **26,252** |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Changes in Parameters |  | - | (152) | (181) | (241) |
| Efficiency Dividend Increase |  | - | (475) | (789) | (951) |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 3 (departmental)** |  | **-** | **(627)** | **(970)** | **(1,192)** |
| **Total net impact on appropriations** |  |  |  |  |  |
| **for Outcome 3** |  | **15,280** | **18,917** | **23,019** | **25,060** |

Note: This table has been prepared on an appropriation basis. A positive amount indicates an increase to Finance’s appropriation while a negative amount indicates a decrease to Finance’s appropriation.

### 1.5 Breakdown of Additional Estimates by Appropriation Bill

The following tables detail the Additional Estimates sought for Finance through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2016-17

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2015-16* | 2016-17 | 2016-17 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Support sustainable Australian Government | |  |  |  |  |
| finances through providing high quality | |  |  |  |  |
| policy advice and operational support |  |  |  |  |  |
| to the government and Commonwealth | |  |  |  |  |
| entities to maintain effective and efficient | |  |  |  |  |
| use of public resources. | *-* | - | - | - | - |
| **Outcome 2** |  |  |  |  |  |
| Support an efficient and high-performing |  |  |  |  |  |
| public sector through providing leadership |  |  |  |  |  |
| to Commonwealth entities in ongoing |  |  |  |  |  |
| improvements to public sector governance, |  |  |  |  |  |
| including through systems, frameworks, |  |  |  |  |  |
| policy, advice and service delivery. | *14,052* | 16,739 | 16,739 | - | - |
| **Outcome 3** |  |  |  |  |  |
| Support for Parliamentarians and others |  |  |  |  |  |
| as required by the Australian |  |  |  |  |  |
| Government through the delivery of, |  |  |  |  |  |
| and advice on, entitlements and |  |  |  |  |  |
| targeted assistance. | *277,928* | 281,370 | 292,564 | 11,194 | - |
| **Total administered** | ***291,980*** | **298,109** | **309,303** | **11,194** | **-** |

Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2016-17 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2015-16* | 2016-17 | 2016-17 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| Support sustainable Australian Government | |  |  |  |  |
| finances through providing high quality | |  |  |  |  |
| policy advice and operational support |  |  |  |  |  |
| to the government and Commonwealth | |  |  |  |  |
| entities to maintain effective and efficient | |  |  |  |  |
| use of public resources. | *112,385* | 113,317 | 113,317 | - | - |
| **Outcome 2** |  |  |  |  |  |
| Support an efficient and high-performing | |  |  |  |  |
| public sector through providing leadership | |  |  |  |  |
| to Commonwealth entities in ongoing |  |  |  |  |  |
| improvements to public sector governance, | |  |  |  |  |
| including through systems, frameworks, | |  |  |  |  |
| policy, advice and service delivery. | *122,933* | 131,365 | 135,193 | 3,828 | - |
| **Outcome 3** |  |  |  |  |  |
| Support for Parliamentarians and others | |  |  |  |  |
| as required by the Australian |  |  |  |  |  |
| Government through the delivery of, |  |  |  |  |  |
| and advice on, entitlements and |  |  |  |  |  |
| targeted assistance. | *34,997* | 33,074 | 33,074 | - | - |
| **Total departmental** | ***270,315*** | **277,756** | **281,584** | **3,828** | **-** |
| **Total administered and** |  |  |  |  |  |
| **departmental** | ***562,295*** | **575,865** | **590,887** | **15,022** | **-** |

Note: This table has been prepared on an appropriation basis. A positive amount indicates an increase to Finance’s appropriation while a negative amount indicates a decrease to Finance’s appropriation.

Table 1.5: Appropriation Bill (No. 4) 2016-17

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2015-16* | 2016-17 | 2016-17  $'000 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *157,310* | 69,808 | 69,808 | - | - |
| Administered assets and liabilities | *1,759* | 1,672 | 1,890 | 218 | - |
| **Total non-operating** | ***159,069*** | **71,480** | **71,698** | **218** | **-** |

Note: This table has been prepared on an appropriation basis. A positive amount indicates an increase to Finance’s appropriation while a negative amount indicates a decrease to Finance’s appropriation.

## Section 2: Revisions to Outcomes and Planned Performance

### 2. Changes to Outcome and Program Structures

Table 2: Changes to the Outcome and Program Structures since the 2016-17 Portfolio Budget Statements

**Program Changes**

|  |  |  |
| --- | --- | --- |
| **Program No.** | **Program title** | **Description of change** |
| 2.2 | Transforming Government | Amendment to program delivery, performance criteria and targets, following transfer of certain ICT and other functions to the Digital Transformation Agency. |
| 2.6 | Service Delivery Office | New program established following the transfer of certain "shared service" functions previously undertaken by the Shared Services Centre. |
| 2.7 | Public Sector Superannuation | PBS program reference amended from 2.6. |
| 2.8 | Australian Government Investment Funds | PBS program reference amended from 2.7.  Amendment to reflect the Government's announcement not to proceed with the establishment of the Asset Recycling Fund. |

### 2.1 Budgeted Expenses and Performance for Outcome 1

|  |
| --- |
| Outcome 1: Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources. |

##### Budgeted Expenses for Outcome 1

This table shows how much Finance intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted Expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Budget and Financial Management** | | |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) |  |  |  |  |  |
| Budget Advice | 54,643 | 50,518 | 48,180 | 47,974 | 48,083 |
| Financial Reporting | 25,220 | 35,524 | 24,696 | 24,356 | 24,389 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 5,083 | 3,692 | 11,080 | 11,080 | 11,079 |
| **Departmental Total** | **84,946** | **89,734** | **83,956** | **83,411** | **83,552** |
| **Total expenses for program 1.1** | **84,946** | **89,734** | **83,956** | **83,411** | **83,552** |
| **Outcome 1 Totals by appropriation type** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | 79,863 | 86,042 | 72,876 | 72,331 | 72,472 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 5,083 | 3,692 | 11,080 | 11,080 | 11,079 |
| **Departmental Total** | **84,946** | **89,734** | **83,956** | **83,411** | **83,552** |
| **Total expenses for Outcome 1** | **84,946** | **89,734** | **83,956** | **83,411** | **83,552** |

1. Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and   
   's.74 Retained revenue receipts’.
2. ‘Expenses not requiring appropriation in the Budget Year’ is made up of Depreciation Expenses and Amortisation Expenses.

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

##### Table 2.1.2: Performance Criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It describes the results to be achieved with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016-17 Budget.

| Outcome 1 – Support sustainable Australian Government Finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources. |
| --- |
| **Program 1.1** – **Budget and Financial Management**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |

### 2.2 Budgeted Expenses and Performance for Outcome 2

|  |
| --- |
| Outcome 2: Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery. |

| **Linked Programs:** |
| --- |
| **Commonwealth Superannuation Corporation (CSC)** |
| **Programs**   * Program 1.1 – Superannuation Scheme Governance |
| **Future Fund Management Agency (FFMA)** |
| **Programs**   * Program 1.1 – Management of the Investment of the Future Fund. * Program 1.2 – Management of the Australian Government Investment Funds |
| Finance program 2.7 – Public Sector Superannuation: Finance works with CSC and FFMA to ensure that the management of the public sector superannuation and provisions for meeting long-term liabilities to fund members is consistent with legislative obligations.  Finance program 2.8 – Australian Government Investment Funds: Finance works with FFMA to ensure that the management of the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers. |

##### Budgeted Expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted Expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.1: Public Sector Governance** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill No. 1) |  |  |  |  |  |
| Grant in Aid - Australian |  |  |  |  |  |
| Institute of Policy and Science | 35 | 36 | 37 | 38 | 39 |
| Grant in Aid - |  |  |  |  |  |
| Chifley Research Centre | 223 | 228 | 233 | 239 | 244 |
| Grant in Aid - Green Institute | 84 | 86 | 88 | 90 | 92 |
| Grant in Aid - |  |  |  |  |  |
| Menzies Research Centre | 223 | 228 | 233 | 239 | 244 |
| Grant in Aid - |  |  |  |  |  |
| Page Research Centre | 84 | 86 | 88 | 90 | 92 |
| Grant in Aid - Royal |  |  |  |  |  |
| Humane Society of Australasia | 26 | 26 | 27 | 28 | 28 |
| Grant in Aid - RSPCA Australia Inc | 35 | 36 | 37 | 38 | 39 |
| **Administered Total** | **710** | **726** | **743** | **760** | **777** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) |  |  |  |  |  |
| Financial Framework | 18,149 | 17,688 | 19,840 | 19,099 | 18,667 |
| Procurement Framework | 11,662 | 13,776 | 13,436 | 13,397 | 13,418 |
| Government Shareholder Oversight | 5,946 | 5,290 | 3,352 | 3,337 | 3,345 |
| Special Financial Claims | 2,171 | 2,198 | 2,098 | 2,088 | 2,094 |
| Special accounts |  |  |  |  |  |
| Business Services Special Account | 271 | - | - | - | - |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 1,973 | 1,595 | 1,790 | 1,790 | 1,790 |
| **Departmental Total** | **40,172** | **40,547** | **40,516** | **39,711** | **39,314** |
| **Total expenses for program 2.1** | **40,882** | **41,273** | **41,259** | **40,471** | **40,091** |

Table continues on next page

Table 2.2.1 Budgeted Expenses for Outcome 2 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.2: Transforming Government** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) |  |  |  |  |  |
| Transforming the Public Sector | 30,093 | 28,855 | 12,866 | 12,532 | 11,416 |
| Digital Transformation Agenda | 30,874 | 20,932 | 18,058 | 16,940 | 16,974 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 1,945 | 4,059 | 3,830 | 3,830 | 3,830 |
| **Departmental Total** | **62,912** | **53,845** | **34,754** | **33,302** | **32,219** |
| **Total expenses for program 2.2** | **62,912** | **53,845** | **34,754** | **33,302** | **32,219** |
| **Program 2.3: Property and Construction** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Special accounts |  |  |  |  |  |
| Property Special Account 2014 | 87,949 | 145,722 | 112,227 | 105,497 | 95,954 |
| **Departmental Total** | **87,949** | **145,722** | **112,227** | **105,497** | **95,954** |
| **Total expenses for program 2.3** | **87,949** | **145,722** | **112,227** | **105,497** | **95,954** |
| **Program 2.4: Insurance and Risk Management** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Special accounts |  |  |  |  |  |
| Comcover Special Account | 106,210 | 145,390 | 150,310 | 155,464 | 160,840 |
| **Departmental Total** | **106,210** | **145,390** | **150,310** | **155,464** | **160,840** |
| **Total expenses for program 2.4** | **106,210** | **145,390** | **150,310** | **155,464** | **160,840** |
| **Program 2.5: Procurement Services** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Special accounts |  |  |  |  |  |
| Coordinated Procurement |  |  |  |  |  |
| Contracting Special Account | 201,780 | 127,415 | 122,505 | 114,667 | 97,830 |
| **Departmental Total** | **201,780** | **127,415** | **122,505** | **114,667** | **97,830** |
| **Total expenses for program 2.5** | **201,780** | **127,415** | **122,505** | **114,667** | **97,830** |
| **Program 2.6: Service Delivery Office** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) |  |  |  |  |  |
| Service Delivery Office | - | 14,663 | 25,138 | 25,067 | 25,104 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | - | 551 | 912 | 912 | 912 |
| **Departmental Total** | **-** | **15,214** | **26,050** | **25,979** | **26,016** |
| **Total expenses for program 2.6** | **-** | **15,214** | **26,050** | **25,979** | **26,016** |

Table continues on next page

Table 2.2.1 Budgeted Expenses for Outcome 2 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.7: Public Sector Superannuation** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill No. 1) |  |  |  |  |  |
| Act of Grace | 1,896 | 4,794 | 4,962 | 2,408 | 2,348 |
| Compensation |  |  |  |  |  |
| and legal expenses | 56 | 500 | 500 | 500 | 500 |
| Superannuation |  |  |  |  |  |
| administration costs | 10,451 | 9,924 | 10,500 | 10,500 | 10,500 |
| Special appropriations |  |  |  |  |  |
| *Federal Circuit Court* |  |  |  |  |  |
| *of Australia Act 1999* | 704 | 927 | 781 | 795 | 808 |
| *Governance of Australian Government* | |  |  |  |  |
| *Superannuation Schemes Act 2011* | 634 | 1,000 | 1,000 | 1,000 | 1,000 |
| *Governor-General Act 1974* | 773 | 578 | 916 | 6,682 | 1,195 |
| *Judges' Pensions Act 1968* | 86,562 | 88,757 | 82,876 | 86,648 | 89,928 |
| *Parliamentary Contributory* |  |  |  |  |  |
| *Superannuation Act 1948* | 48,356 | 40,033 | 48,921 | 49,077 | 47,744 |
| *Parliamentary Superannuation* |  |  |  |  |  |
| *Act 2004* | 6,039 | 7,192 | 7,710 | 8,153 | 8,625 |
| *Same-Sex Relationships (Equal* |  |  |  |  |  |
| *Treatment in Commonwealth* |  |  |  |  |  |
| *Laws General Law Reform)* |  |  |  |  |  |
| *Act 2008* | 264 | 44 | 57 | 47 | 40 |
| *Superannuation Act 1922* | 27,006 | 18,991 | 30,357 | 27,805 | 25,445 |
| *Superannuation Act 1976* | 2,943,640 | 2,430,317 | 3,382,301 | 3,329,009 | 3,274,636 |
| *Superannuation Act 1990* | 5,608,162 | 6,381,038 | 4,535,332 | 4,762,112 | 4,985,430 |
| **Administered Total** | **8,734,543** | **8,984,095** | **8,106,213** | **8,284,736** | **8,448,199** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) |  |  |  |  |  |
| Public Sector Superannuation | 4,743 | 8,866 | 4,644 | 4,626 | 4,636 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 254 | 254 | 245 | 246 | 245 |
| **Departmental Total** | **4,997** | **9,120** | **4,890** | **4,871** | **4,882** |
| **Total expenses for program 2.7** | **8,739,540** | **8,993,215** | **8,111,103** | **8,289,607** | **8,453,081** |

Table continues on next page

Table 2.2.1 Budgeted Expenses for Outcome 2 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.8: Australian Government** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special accounts |  |  |  |  |  |
| DisabilityCare Australia |  |  |  |  |  |
| Fund Special Account (c) | 24,668 | 343,411 | 556,376 | 3,503,224 | 1,012,511 |
| Asset Recycling |  |  |  |  |  |
| Fund Special Account (d) | - | - | - | - | - |
| Medical Research Future |  |  |  |  |  |
| Fund Special Account (e) | 17,946 | 77,006 | 150,559 | 255,078 | 460,446 |
| Building Australia |  |  |  |  |  |
| Fund Special Account (f) | 18,632 | 126,094 | 1,604 | - | - |
| Education Investment |  |  |  |  |  |
| Fund Special Account (g) | 90,063 | 26,351 | 3,911 | - | - |
| Health and Hospitals |  |  |  |  |  |
| Fund Special Account (h) | 87,728 | - | - | - | - |
| **Administered Total** | **239,037** | **572,862** | **712,450** | **3,758,302** | **1,472,957** |
| **Total expenses for program 2.8** | **239,037** | **572,862** | **712,450** | **3,758,302** | **1,472,957** |

Table continues on next page

Table 2.2.1 Budgeted Expenses for Outcome 2 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill No. 1) | 13,113 | 15,944 | 16,705 | 14,168 | 14,125 |
| Special appropriations | 8,722,140 | 8,968,877 | 8,090,251 | 8,271,328 | 8,434,851 |
| Special accounts | 239,037 | 572,862 | 712,450 | 3,758,302 | 1,472,957 |
| **Administered Total** | **8,974,290** | **9,557,683** | **8,819,406** | **12,043,798** | **9,921,933** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | 103,638 | 112,267 | 99,433 | 97,085 | 95,654 |
| Special accounts | 396,210 | 418,527 | 385,041 | 375,627 | 354,624 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (b) | 4,172 | 6,458 | 6,778 | 6,778 | 6,778 |
| **Departmental Total** | **504,020** | **537,252** | **491,252** | **479,491** | **457,056** |
| **Total expenses for Outcome 2** | **9,478,310** | **10,094,935** | **9,310,658** | **12,523,289** | **10,378,989** |
|  |  |  |  |  |  |
|  | 2015-16 | 2016-17 |  |  |  |
| **Average staffing level (number)** | 643 | 724 |  |  |  |

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 's.74 Retained revenue receipts’.
2. Expenses not requiring appropriation in the Budget Year’ is made up of Depreciation Expenses and Amortisation Expenses.
3. More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 30.
4. The Asset Recycling Fund (ARF) estimates are zero, consistent with the Government’s announcement in the 2016-17 MYEFO to no longer proceed with the establishment of the ARF. More information can be found in Table 2.2.1.2 on page 31.
5. More information on the Medical Research Future Fund can be found in Table 2.2.1.3 on page 32.
6. The Building Australia Fund is to be closed, subject to the passage of legislation. More information can be found in Table 2.2.1.4 on page 33.
7. The Education Investment Fund is to be closed, subject to the passage of legislation. More information can be found in Table 2.2.1.5 on page 34.
8. The Health and Hospitals Fund was closed on 29 October 2015. More information can be found in Table 2.2.1.6 on page 35.

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

##### Table 2.2.1.1: DisabilityCare Australia Fund (DCAF) – Estimates of Fund Balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **DisabilityCare Australia** |  |  |  |  |  |
| **Fund (a)** |  |  |  |  |  |
| Opening balance | 2,514,662 | 6,084,040 | 6,720,749 | 6,344,831 | 671,096 |
| Revenue and gains |  |  |  |  |  |
| Additional Medicare |  |  |  |  |  |
| Levy - Equity | 3,449,500 | 3,852,000 | 4,011,000 | 4,198,000 | 4,395,000 |
| Investment earnings |  |  |  |  |  |
| and gains | 123,797 | 118,271 | 158,889 | 65,570 | - |
| Expenses |  |  |  |  |  |
| Management fees | (3,919) | (3,907) | (5,406) | (2,336) | - |
| Transfers to reimburse |  |  |  |  |  |
| accounts for |  |  |  |  |  |
| DisabilityCare |  |  |  |  |  |
| Australia expenditure (b) |  |  |  |  |  |
| Commonwealth - Equity | - | (2,990,150) | (3,989,430) | (6,434,187) | (4,053,478) |
| States and Territories |  |  |  |  |  |
| - Expense | - | (339,505) | (550,971) | (3,500,782) | (1,012,618) |
| **Closing balance** | **6,084,040** | **6,720,749** | **6,344,831** | **671,096** | **-** |

1. The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare Levy proceeds received and payments.
2. The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the National Disability Insurance Scheme (NDIS).

Note: The expenses figure for 2015-16 does not include losses made on investments; rather this amount has been applied against Investment earnings and gains.

##### Table 2.2.1.2: Asset Recycling Fund (ARF) – Estimates of Fund Balances

Table 2.2.1.2 Asset Recycling Fund – Estimates of Fund Balances has not been produced, consistent with the Government’s announcement in the 2016-17 MYEFO to no longer proceed with the establishment of the ARF.

##### Table 2.2.1.3: Medical Research Future Fund (MRFF) – Estimates of Fund Balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Medical Research** |  |  |  |  |  |
| **Future Fund** (a) |  |  |  |  |  |
| Opening balance | - | 3,206,407 | 4,578,581 | 7,200,984 | 9,948,258 |
| Investment credits (b) | 3,149,351 | 1,277,358 | 2,534,186 | 2,671,744 | 8,258,841 |
| Revenue and gains |  |  |  |  |  |
| Investment earnings and gains | 60,384 | 171,822 | 238,776 | 330,608 | 654,390 |
| Expenses |  |  |  |  |  |
| Management fees | (3,328) | (16,130) | (28,994) | (40,165) | (74,073) |
| Transfers to Portfolio Special |  |  |  |  |  |
| Accounts for project payments | |  |  |  |  |
| MRFF Health Portfolio |  |  |  |  |  |
| Special Account - |  |  |  |  |  |
| Expense | - | (60,876) | (121,565) | (214,913) | (386,373) |
| **Closing balance** | **3,206,407** | **4,578,581** | **7,200,984** | **9,948,258** | **18,401,043** |

1. The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments will be managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.
2. Credits consist of uncommitted funds from the Health and Hospitals Fund (HHF), plus further contributions consisting of amounts equivalent to the estimated value of health function savings published in the 2014-15 Budget adjusted for any subsequent associated Government decisions, until the capital value of the MRFF reaches $20 billion.

Note: The expenses figure for 2015-16 does not include losses made on investments; rather this amount has been applied against Investment earnings and gains.

##### Table 2.2.1.4: Building Australia Fund (BAF) – Estimates of Fund Balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Building Australia** |  |  |  |  |  |
| **Fund (a)** |  |  |  |  |  |
| Opening balance | 3,612,531 | 3,695,480 | 3,325,849 | - | - |
| Revenue and gains |  |  |  |  |  |
| Investment earnings and |  |  |  |  |  |
| gains | 93,441 | 95,463 | 41,431 | - | - |
| Expenses |  |  |  |  |  |
| Management fees | (3,572) | (3,494) | (1,604) | - | - |
| Transfers to Portfolio Special |  |  |  |  |  |
| accounts for project |  |  |  |  |  |
| payments (b) |  |  |  |  |  |
| BAF Infrastructure Portfolio |  |  |  |  |  |
| Special Account - |  |  |  |  |  |
| Expense | (6,920) | (122,600) | - | - | - |
| BAF Infrastructure Portfolio |  |  |  |  |  |
| Special Account - Equity | - | (339,000) | - | - | - |
| Closure: Transfer to |  |  |  |  |  |
| Consolidated Revenue |  |  |  |  |  |
| Fund - Equity | - | - | (3,365,676) | *-* | *-* |
| **Closing balance** | **3,695,480** | **3,325,849** | **-** | **-** | **-** |

1. The BAF consists of the BAF Special Account and investments of the BAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the BAF, including interest received and payments. The BAF will continue to pay existing commitments until it is abolished by 1 July 2017 through a repeal of the   
   *Nation-building Funds Act 2008*, and remaining funds will be transferred to the Consolidated Revenue Fund (CRF). After the fund is abolished, committed funds will continue to be paid from the CRF and administered by the Department of Infrastructure and Regional Development. Uncommitted funds will be transferred to the CRF.
2. The transfers relate to projects approved as at the time of the Budget. Amounts to be paid to the States and Territories may be transferred, through the relevant BAF Portfolio Special Account, to the   
   COAG Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2015-16 does not include losses made on investments; rather this amount has been applied against Investment earnings and gains.

##### Table 2.2.1.5: Education Investment Fund (EIF) – Estimates of Fund Balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Education Investment** |  |  |  |  |  |
| **Fund** (a) |  |  |  |  |  |
| Opening balance | 3,685,377 | 3,719,973 | 3,790,014 | - | - |
| Revenue and gains |  |  |  |  |  |
| Investment earnings and |  |  |  |  |  |
| gains | 94,242 | 96,392 | 47,208 | - | - |
| Expenses |  |  |  |  |  |
| Management fees | (3,892) | (3,758) | (1,911) | - | - |
| Transfers to Portfolio Special | |  |  |  |  |
| accounts for project |  |  |  |  |  |
| payments (b) |  |  |  |  |  |
| EIF Education Portfolio |  |  |  |  |  |
| Special Account - |  |  |  |  |  |
| Expense | (55,754) | (22,593) | (2,000) | - | - |
| Closure: Transfer to Consolidated | |  |  |  |  |
| Consolidated Revenue |  |  |  |  |  |
| Fund - Equity | - | - | (3,833,311) | - | - |
| **Closing balance** | **3,719,973** | **3,790,014** | **-** | **-** | **-** |

1. The EIF consists of the EIF Special Account and investments of the EIF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the EIF, including interest received and payments. The EIF will continue to pay existing commitments until it is abolished by 1 July 2017 through a repeal of the *Nation-building Funds Act 2008*, and remaining funds will be transferred to the Consolidated Revenue Fund (CRF). After the fund is abolished, committed funds will continue to be paid from the CRF and administered by the   
   Department of Education and Training. Uncommitted funds will be transferred to the CRF.
2. The transfers relate to projects approved as at the time of Budget. Amounts to be paid to the States and Territories may be transferred, through the relevant EIF Portfolio Special Account, to the   
   COAG Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2015-16 does not include losses made on investments; rather this amount has been applied against Investment earnings and gains.

##### Table 2.2.1.6: Health and Hospitals Fund (HHF) – Estimates of Fund Balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Health and Hospitals** |  |  |  |  |  |
| **Fund** (a) |  |  |  |  |  |
| Opening balance | 1,508,866 | - | - | - | - |
| Revenue and gains |  |  |  |  |  |
| Investment earnings and |  |  |  |  |  |
| gains | 9,171 | - | - | - | - |
| Expenses |  |  |  |  |  |
| Management fees | (320) | - | - | - | - |
| Transfers to Portfolio Special | |  |  |  |  |
| Special accounts for |  |  |  |  |  |
| project payments |  |  |  |  |  |
| HHF Health Portfolio |  |  |  |  |  |
| Special Account - |  |  |  |  |  |
| Expense | (54,984) | - | - | - | - |
| Closure: Transfer to |  |  |  |  |  |
| Consolidated Revenue |  |  |  |  |  |
| Fund - Equity | (1,462,733) | - | - | - | - |
| **Closing balance** | **-** | **-** | **-** | **-** | **-** |

1. The HHF consisted of the HHF Special Account and investments of the HHF. The investments were managed by the Future Fund Board of Guardians. The special account was used to record all transactions relating to the HHF, including interest received and payments. The HHF was closed on 29 October 2015, with remaining funds transferred to the Consolidated Revenue Fund (CRF). Uncommitted funds were transferred from the CRF to the Medical Research Future Fund (MRFF).

Note: The expenses figure for 2015-16 does not include losses made on investments; rather this amount has been applied against Investment earnings and gains.

##### Table 2.2.2: Performance Criteria for Outcome 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It describes the results to be achieved with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016-17 Budget.

| **Outcome 2** – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery. | |
| --- | --- |
| **Program 2.1 - Public Sector Governance**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. | |
| **Program 2.2 – Transforming Government**  This program contributes to the outcome through providing leadership and supporting decision making relating to the digital economy and use of technology in government operations; and scoping divestment opportunities and managing asset sales and any residual issues arising from previous asset sales.  *(Amended since 2016-17 Portfolio Budget Statements – sections on ICT functions have been removed, reflecting the Government’s decision to transfer certain ICT functions to the Digital Transformation Agency)* | |
| **Delivery**  *Amended since 2016-17 Portfolio Budget Statements, with sections on Improving Whole of Government ICT amended. This reflects the Government’s decision to transfer certain ICT functions to the Digital Transformation Agency.* | Transforming the Public Sector   * Supporting the Government’s transformation agenda through key projects, including the Efficiency through Contestability Program; the Shared and Common Services project; and advising the government on delivering its Smaller Government objectives. * Providing advice to the government on the efficient and effective delivery of government activities. * Delivering scoping studies to the government and implementing agreed scoping study outcomes. * Implementing recommendations from the Independent Review of the Whole of Government Internal Regulations for the Government.   Improving Whole of Australian Government (WoAG) ICT   * Informing ICT investment decisions through the Budget process. * Providing appropriate WoAG ICT services, including communications networks and online services to entities. |
| **Purposes** | Transformation  *(Not changed since the 2016-17 Portfolio Budget Statements)* |

Table continues on next page

##### Table 2.2.2: Performance Criteria for Outcome 2 (Continued)

|  |  |  |
| --- | --- | --- |
| **Performance information: Program 2.2 – Transforming Government** | | |
| **Year** | **Performance Criteria** | **Targets** |
| 2016-17  *(Amended since 2016-17 Portfolio Budget Statements – sections on ICT functions have been amended, reflecting the Government’s decision to transfer certain ICT functions to the Digital Transformation Agency)* | Transforming Public Sector   * Drive the government’s transformation agenda through supporting entities to become more effective and efficient.   WoAG ICT is improved   * Providing appropriate WoAG ICT services to entities. | Transforming Public Sector   * Majority of significant entities have conducted internal red tape reduction reviews. * Majority of significant entities are engaged with Shared and Common Services agenda/on track to deliver the government’s agenda of a smaller, more efficient and better connected public sector. * Forward work programs for all Functional and Efficiency and Contestability Reviews, are agreed between entities. * [Grants.gov.au](http://grants.gov.au) rolled out by June 2017.   Improving WoAG ICT   * Useful capability of govCMS demonstrated by 30-45 websites using the platform by 30 June 2017. |
| 2017-18 and beyond | As per 2016-17 | As per 2016-17 |

| **Program 2.3 - Property and Construction**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |
| --- |
| **Program 2.4 – Insurance and Risk Management**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |
| **Program 2.5 – Procurement Services**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |

Table continues on next page

| **Program 2.6 – Service Delivery Office**  This program contributes to the outcome through providing certain corporate services to client Australian Government entities.  *This is a new program, added since the 2016-17 Portfolio Budget Statements. This reflects the Government’s decision to transfer certain functions undertaken by the previous Shared Services Centre (managed jointly by the Department of Education and Training and the Department of Employment) to the Department of Finance.* | | |
| --- | --- | --- |
| **Delivery**  *New program, added since the 2016-17 Portfolio Budget Statements.* | Providing the following services to client Australian Government entities:   * Accounts payable and receivable * Credit Card Management * Domestic Travel Contract Management and Overseas Travel Facilitation. * Payroll and payroll systems administration * ICT functions supporting the SAP Enterprise Resource Planning (ERP) Solution. | |
| **Purposes** | Services | |
| **Year** | **Performance Criteria** | **Targets** |
| 2016-17  *New program, added since the 2016-17 Portfolio Budget Statements.* | * The Service Delivery Office is transitioned to Finance. | * The Service Delivery Office is fully established within Finance. * Standard Service Agreement is developed for delivery of services to client entities. * Business continuity and service delivery maintained. |
| 2017-18 and beyond  *New program, added since the 2016-17 Portfolio Budget Statements.* | * Services are delivered as agreed with client entities. | * All services agreed for delivery between Finance and client entities delivered in accordance with agreed service standards. |
| **Program 2.7 – Public Sector Superannuation**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. | | |
| **Program 2.8 – Australian Government Investment Funds**  This program contributes to the outcome through providing advice on investment mandates and governance arrangements for the government’s Investment Funds, to maximise the value of the funds to the Government. This includes advice on credit of amounts to the Funds and debits for payments from the Funds. The Funds are:   * DisabilityCare Australia Fund (DCAF). * Medical Research Future Fund (MRFF). * Building Australia Fund (BAF). * Education Investment Fund (EIF).   The BAF and EIF will be closed, subject to the passage of legislation. The Health and Hospitals Fund was closed in 2015.  *Amended since 2016-17 Budget to reflect the Government’s announcement in the 2016-17 Mid Year Economic and Fiscal Outlook that it would no longer proceed with the establishment of the Asset Recycling Fund. References to the Health and Hospitals Fund have also been removed as they are not relevant for 2016-17 onwards.*  *No changes have been made to this program’s purpose, performance criteria and targets since the 2016-17 Portfolio Budget Statements.* | | |

##### Table 2.2.2: Performance Criteria for Outcome 2 (Continued)

### 2.3 Budgeted Expenses and Performance for Outcome 3

|  |
| --- |
| Outcome 3: Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, entitlements and targeted assistance. |

##### Budgeted Expenses for Outcome 3

This table shows how much Finance intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1 Budgeted Expenses for Outcome 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 3.1: Ministerial and Parliamentary Services** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill No. 1) |  |  |  |  |  |
| Electorate and ministerial support |  |  |  |  |  |
| costs | 351,471 | 284,539 | 290,890 | 296,649 | 300,495 |
| Australian Political Exchange |  |  |  |  |  |
| Program | 356 | 902 | 914 | 927 | 940 |
| Australian Political Parties |  |  |  |  |  |
| for Democracy Program | - | 2,200 | 2,200 | 2,200 | 2,200 |
| Special appropriations |  |  |  |  |  |
| *Commonwealth of Australia* |  |  |  |  |  |
| *Constitution Act* (s66) | 4,900 | 4,966 | 4,966 | 4,966 | 4,966 |
| *Members of Parliament* |  |  |  |  |  |
| *(Life Gold Pass) Act 2002* | (6,914) | 1,168 | 1,056 | 1,071 | 1,086 |
| *Parliamentary Entitlements Act 1990* | 169,237 | 184,549 | 185,613 | 191,864 | 190,285 |
| Expenses not requiring appropriation in |  |  |  |  |  |
| the Budget year (a) | 16,199 | 12,371 | 8,726 | 3,539 | 11,369 |
| **Administered Total** | **535,249** | **490,695** | **494,365** | **501,216** | **511,341** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (b) |  |  |  |  |  |
| Services to Senators, |  |  |  |  |  |
| Members and their staff | 42,477 | 40,669 | 37,778 | 37,149 | 37,238 |
| Car-with-driver and associated |  |  |  |  |  |
| transport services | 1,835 | 674 | 644 | 641 | 643 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (a) | 4,756 | 2,449 | 2,540 | 2,540 | 2,540 |
| **Departmental Total** | **49,068** | **43,792** | **40,962** | **40,330** | **40,420** |
| **Total expenses for program 3.1** | **584,317** | **534,487** | **535,327** | **541,546** | **551,761** |

Table continues on next page

Table 2.3.1 Budgeted Expenses for Outcome 3 (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| Appropriation Bill No. 1 | 351,827 | 287,641 | 294,004 | 299,776 | 303,635 |
| Special appropriations | 167,223 | 190,683 | 191,635 | 197,901 | 196,337 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (a) | 16,199 | 12,371 | 8,726 | 3,539 | 11,369 |
| **Administered Total** | **535,249** | **490,695** | **494,365** | **501,216** | **511,341** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (b) | 44,312 | 41,343 | 38,422 | 37,790 | 37,880 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (a) | 4,756 | 2,449 | 2,540 | 2,540 | 2,540 |
| **Departmental Total** | **49,068** | **43,792** | **40,962** | **40,330** | **40,420** |
| **Total expenses for Outcome 3** | **584,317** | **534,487** | **535,327** | **541,546** | **551,761** |
|  |  |  |  |  |  |
|  | 2015-16 | 2016-17 |  |  |  |
| **Average staffing level (number)** | 229 | 237 |  |  |  |

1. ‘Expenses not requiring appropriation in the Budget year’ is made up of Depreciation Expenses and Amortisation Expenses.
2. Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and   
   's.74 retained revenue receipts’.

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

##### Table 2.3.2: Performance Criteria for Outcome 3

Table 2.3.2 below details the performance criteria for each program associated with Outcome 3. It describes the results to be achieved with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016-17 Budget.

| **Outcome 3** – Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, entitlements and targeted assistance**.** |
| --- |
| **Program 3.1 – Ministerial and Parliamentary Services**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |

## Section 3: Special Account Flows and Budgeted Financial Statements

### 3.1 Special Account Flows

#### Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by Finance.

Table 3.1: Estimates of Special Account Flows and Balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening |  |  |  | Closing |
|  |  | balance | Receipts | Payments | Adjustments | balance |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| DisabilityCare Australia | 2 |  |  |  |  |  |
| Fund Special Account (A)  (a) |  |  |  |  |  |  |
| 2016-17 |  | - | 7,276,974 | (7,276,974) | - | - |
| *DisabilityCare Australia* | 2 |  |  |  |  |  |
| *Fund Special Account (A) (a)* |  |  |  |  |  |  |
| *2015-16* |  | - | *7,842,121* | *(7,842,121)* | *-* | *-* |
| Medical Research Future Fund | 2 |  |  |  |  |  |
| Special Account (A) (b) |  |  |  |  |  |  |
| 2016-17 |  | - | 1,483,540 | (1,483,540) | - | - |
| *Medical Research Future Fund* | *2* |  |  |  |  |  |
| *Special Account (A) (b)* |  |  |  |  |  |  |
| *2015-16* |  | *-* | *5,831,125* | *(5,831,125)* | *-* | *-* |
| Building Australia Fund | 2 |  |  |  |  |  |
| Special Account (A) (c) |  |  |  |  |  |  |
| 2016-17 |  | **-** | 547,659 | (547,659) | - | **-** |
| *Building Australia Fund* | *2* |  |  |  |  |  |
| *Special Account (A) (c)* |  |  |  |  |  |  |
| *2015-16* |  | *-* | *3,599,808* | *(3,599,808)* | *-* | ***-*** |
| Education Investment Fund | 2 |  |  |  |  |  |
| Special Account (A) (d) |  |  |  |  |  |  |
| 2016-17 |  | - | 108,306 | (108,306) | - | - |
| *Education Investment Fund* | *2* |  |  |  |  |  |
| *Special Account (A) (d)* |  |  |  |  |  |  |
| *2015-16* |  | *-* | *4,188,806* | *(4,188,806)* | *-* | *-* |
| Health and Hospitals Fund | 2 |  |  |  |  |  |
| Special Account (A) (e) |  |  |  |  |  |  |
| 2016-17 |  | - | - | - | - | - |
| *Health and Hospitals Fund* | *2* |  |  |  |  |  |
| *Special Account (A) (e)* |  |  |  |  |  |  |
| *2015-16* |  | *-* | *1,920,892* | *(1,920,892)* | *-* | *-* |

Table continues on next page

Table 3.1: Estimates of Special Account Flows and Balances (Continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening |  |  |  | Closing |
|  |  | balance | Receipts | Payments | Adjustments | balance |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Services for Other Entities and | 2 |  |  |  |  |  |
| Trust Monies Special Account (A) (f) |  |  |  |  |  |  |
| 2016-17 |  | - | - | - | - | **-** |
| *Services for Other Entities and* | *2* |  |  |  |  |  |
| *Trust Monies Special Account (A) (f)* | |  |  |  |  |  |
| *2015-16* |  | *-* | *-* | *-* | *-* | ***-*** |
| Business Services Special | 2 |  |  |  |  |  |
| Account (D) |  |  |  |  |  |  |
| 2016-17 |  | 5,856 | - | - | - | 5,856 |
| *Business Services Special* | *2* |  |  |  |  |  |
| *Account (D)* |  |  |  |  |  |  |
| *2015-16* |  | *5,794* | *645* | *(583)* | *-* | *5,856* |
| Comcover Special Account (D) (g) | 2 |  |  |  |  |  |
| 2016-17 |  | 434,543 | 145,789 | (142,454) | - | 437,878 |
| *Comcover Special Account (D) (g)* | *2* |  |  |  |  |  |
| *2015-16* |  | *380,573* | *137,737* | *(83,767)* | *-* | *434,543* |
| Coordinated Procurement | 2 |  |  |  |  |  |
| Contracting Special Account (D) |  |  |  |  |  |  |
| 2016-17 |  | 48,728 | 127,535 | (126,792) | - | 49,471 |
| *Coordinated Procurement* | *2* |  |  |  |  |  |
| *Contracting Special Account (D)* |  |  |  |  |  |  |
| *2015-16* |  | *110,850* | *133,368* | *(195,490)* | *-* | *48,728* |
| Property Special | 2 |  |  |  |  |  |
| Account 2014 (D) |  |  |  |  |  |  |
| 2016-17 |  | 239,295 | 251,253 | (312,344) | - | 178,204 |
| *Property Special* | *2* |  |  |  |  |  |
| *Account 2014 (D)* |  |  |  |  |  |  |
| *2015-16* |  | *218,995* | *228,452* | *(208,152)* | *-* | *239,295* |
| **Total Special Accounts** |  |  |  |  |  |  |
| **2016-17 Budget estimate** |  | **728,422** | **9,941,056** | **(9,998,069)** | **-** | **671,409** |
| *Total Special Accounts* |  |  |  |  |  |  |
| *2015-16 actual* |  | *716,212* | *23,882,954* | *(23,870,744)* | *-* | *728,422* |

(A) = Administered

(D) = Departmental

1. The DisabilityCare Australia Fund has been established for holding and investing the additional Medicare Levy proceeds for the purpose of making payments to reimburse the Commonwealth and the States and Territories for costs incurred in relation to the National Disability Insurance Scheme (NDIS). More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1.
2. More information on the Medical Research Future Fund can be found in Table 2.2.1.3.
3. More information on the Building Australia Fund can be found in Table 2.2.1.4.
4. More information on the Education Investment Fund can be found in Table 2.2.1.5.
5. More information on the Health and Hospitals Fund can be found in Table 2.2.1.6.
6. Represents monies held in trust for other persons and is therefore not included in Finance’s estimates. Budget and forward estimates are not included as future transactions cannot be anticipated.
7. The ‘Receipts’ column in this table includes $10.2m (2015-16) and $9.1m (2016-17) for Interest Equivalency Payments appropriated in departmental Appropriation Bill 1 in each year and credited to the Comcover Special Account.

Note: The Lands Acquisition Account (*Lands Acquisition Act 1989*) has not been included in the table as it is not currently active.

### 3.2 Budgeted Financial Statements

#### 3.2.1 Analysis of Budgeted Financial Statements

**Budgeted Statement of Comprehensive Income - Departmental**

Finance is projecting a $25.6m surplus for 2016-17, up from the $18.1m surplus projected at budget. This is primarily due to revisions of depreciation estimates.

**Budgeted Balance Sheet – Departmental**

The budgeted equity position for 2016-17 is $2,162.0m, up from $1,972.7m projected at budget. This is due a combination of lower-than-budgeted transfers of land and buildings to other agencies in 2015-16, as well as revaluation adjustments in Finance’s property portfolio conducted as part of the 2015-16 financial statements.

**Schedule of Administered Activity**

Estimated administered income for 2016-17 is $1,798.5m, down from $1,878.7m projected at budget. This is primarily due to revisions in estimates for superannuation contributions.

Estimated administered expenses for 2016-17 is $10,048.4m, up from $8,877.9m projected at budget. This is primarily due to revisions of superannuation estimates.

**Budgeted Schedule of Assets and Liabilities – Administered**

Administered assets are estimated to total $19,064.5m by 30 June 2017, down from $19,119.1m projected at budget.

Administered liabilities are estimated to total $110,824.9m by 30 June 2017, down from $111,308.2m recorded at budget.

#### 3.2.2 Budgeted Financial Statements

Table 3.2: Comprehensive Income Statement (Showing Net Cost of Services) for the Period Ended 30 June

Table continues on next page

Table 3.2: Comprehensive Income Statement (Showing Net Cost of Services) for the Period Ended 30 June (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 170,357 | 173,486 | 180,714 | 180,213 | 180,318 |
| Suppliers | 323,482 | 298,628 | 229,199 | 224,469 | 207,141 |
| Depreciation and amortisation (a) | 27,408 | 25,723 | 33,975 | 34,316 | 34,805 |
| Net losses from asset sales (b) | 1,157 | - | 1,471 | 541 | - |
| Losses on valuation |  |  |  |  |  |
| of investment property | - | 2,906 | - | 13,418 | 8,576 |
| Insurance claims | 94,296 | 132,090 | 137,049 | 142,149 | 147,457 |
| Other expenses | 21,333 | 7,252 | 7,252 | 7,252 | 7,252 |
| **Total expenses** | **638,033** | **640,085** | **589,660** | **602,358** | **585,549** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Rendering of services | 229,162 | 157,532 | 150,290 | 140,919 | 125,105 |
| Insurance premiums | 126,708 | 136,722 | 141,622 | 146,847 | 152,276 |
| Rental income | 72,119 | 75,322 | 81,765 | 84,584 | 86,882 |
| Other revenue | 13,581 | 7,200 | 5,600 | 5,600 | 5,600 |
| **Total own-source revenue** | **441,570** | **376,776** | **379,277** | **377,950** | **369,863** |
| **Gains** |  |  |  |  |  |
| Gains on valuation of |  |  |  |  |  |
| investment property | 40,436 | - | 2,283 | - | - |
| Net gains from asset sales | - | 12,667 | - | - | - |
| Other gains (c) | 2,030 | 1,385 | 1,385 | 1,385 | 1,385 |
| **Total gains** | **42,466** | **14,052** | **3,668** | **1,385** | **1,385** |
| **Total own-source income** | **484,036** | **390,828** | **382,945** | **379,335** | **371,248** |
| **Net cost of (contribution) by** |  |  |  |  |  |
| **services** | **(153,997)** | **(249,257)** | **(206,715)** | **(223,023)** | **(214,301)** |
| Revenue from government | 271,315 | 278,922 | 241,740 | 242,791 | 242,049 |
| **Surplus/(deficit) before income tax** | **117,318** | **29,665** | **35,025** | **19,768** | **27,748** |
| Income tax expense | 3,843 | 4,052 | 4,052 | 4,052 | 4,052 |
| **Surplus/(deficit) after income tax** | **113,475** | **25,613** | **30,973** | **15,716** | **23,696** |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **attributable to the Australian** |  |  |  |  |  |
| **Government** | **113,475** | **25,613** | **30,973** | **15,716** | **23,696** |

**Note: Impact of Net Cash Appropriation Arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/** |  |  |  |  |  |
| **(loss) excluding depreciation/** |  |  |  |  |  |
| **amortisation expenses** |  |  |  |  |  |
| **previously funded through** |  |  |  |  |  |
| **revenue appropriations.** | **100,153** | **12,963** | **10,534** | **(4,723)** | **3,257** |
| less depreciation/amortisation expenses |  |  |  |  |  |
| previously funded through revenue |  |  |  |  |  |
| appropriations (a) | (13,322) | (12,650) | (20,439) | (20,439) | (20,439) |
| **Total comprehensive income/** |  |  |  |  |  |
| **(loss) - as per the Comprehensive** | |  |  |  |  |
| **Income Statement** | **113,475** | **25,613** | **30,973** | **15,716** | **23,696** |

Prepared on Australian Accounting Standards basis.

1. Depreciation and Amortisation Expenses highlighted under ‘Expenses’ represents total depreciation and amortisation expenses for Finance. The ‘non appropriated’ depreciation and amortisation figure at the bottom of this table excludes non-Defence domestic property portfolio depreciation and amortization expenses in the Property Special Account 2014.
2. Represents the net gain/loss from the government’s non-Defence Property Divestment Program within Australia.
3. Other gains represent resources received free of charge for financial statement audit services from the Australian National Audit Office.

Table 3.3: Budgeted Departmental Balance Sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents (a) | 3,320 | 5,000 | 5,000 | 5,000 | 5,000 |
| Trade and other receivables (b) | 978,156 | 887,473 | 883,342 | 874,712 | 901,023 |
| Other financial assets | 33,861 | 33,861 | 33,861 | 33,861 | 33,861 |
| **Total financial assets** | **1,015,337** | **926,334** | **922,203** | **913,573** | **939,884** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings (c) | 1,092,280 | 1,134,462 | 1,124,417 | 1,103,984 | 1,089,776 |
| Property, plant and equipment | 28,673 | 59,315 | 77,505 | 96,619 | 100,871 |
| Investment property (c) | 626,437 | 627,410 | 631,057 | 617,639 | 609,063 |
| Intangibles | 71,819 | 107,207 | 108,603 | 107,940 | 107,288 |
| Other non-financial assets | 11,274 | 11,274 | 11,274 | 11,274 | 11,274 |
| **Total non-financial assets** | **1,830,483** | **1,939,668** | **1,952,856** | **1,937,456** | **1,918,272** |
| **Total assets** | **2,845,820** | **2,866,002** | **2,875,059** | **2,851,029** | **2,858,156** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 93,172 | 99,720 | 106,268 | 112,816 | 119,364 |
| Unearned Revenue | 85,945 | 85,945 | 85,945 | 85,945 | 85,945 |
| Return of equity | 65,323 | 65,323 | 65,323 | 65,323 | 65,323 |
| Other payables | 11,947 | 12,714 | 13,481 | 14,248 | 15,015 |
| **Total payables** | **256,387** | **263,702** | **271,017** | **278,332** | **285,647** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 63,992 | 66,424 | 68,856 | 71,288 | 73,720 |
| Outstanding insurance claims | 352,587 | 352,587 | 352,587 | 352,587 | 352,587 |
| Other provisions | 24,774 | 21,274 | 21,274 | 21,274 | 21,274 |
| **Total provisions** | **441,353** | **440,285** | **442,717** | **445,149** | **447,581** |
| **Total liabilities** | **697,740** | **703,987** | **713,734** | **723,481** | **733,228** |
| **Net assets** | **2,148,080** | **2,162,015** | **2,161,325** | **2,127,548** | **2,124,928** |
| **EQUITY (d)** |  |  |  |  |  |
| Contributed equity | 1,618,297 | 1,689,671 | 1,715,447 | 1,711,175 | 1,719,840 |
| Reserves | 177,262 | 177,262 | 177,262 | 177,262 | 177,262 |
| Retained surplus | 352,521 | 295,082 | 268,616 | 239,111 | 227,826 |
| **Total Equity** | **2,148,080** | **2,162,015** | **2,161,325** | **2,127,548** | **2,124,928** |

Prepared on Australian Accounting Standards basis.

1. The departmental cash balance is maintained at $5m. Cash in excess of this balance is returned to the Office of Public Account (OPA), recorded as a receivable and drawn down as required.
2. Primarily represents appropriation receivable (including capital appropriation) and the special accounts.
3. Primarily represents properties in the Australian Government’s non-Defence property portfolio.
4. Equity is the residual interest in assets after deduction of liabilities.

Table 3.4: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2016-17)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Asset | Contributed |  |
|  | Retained | revaluation | equity/ | Total |
|  | earnings | reserve | capital | equity |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2016** |  |  |  |  |
| Balance carried forward from |  |  |  |  |
| previous period | 352,521 | 177,262 | 1,618,297 | 2,148,080 |
| **Adjusted opening balance** | **352,521** | **177,262** | **1,618,297** | **2,148,080** |
| **Comprehensive income** |  |  |  |  |
| Surplus (deficit) for the period | 25,613 | - | - | 25,613 |
| **Total comprehensive income** | **25,613** | **-** | **-** | **25,613** |
| **Transactions with owners** |  |  |  |  |
| **Distributions to owners** |  |  |  |  |
| Returns on capital: |  |  |  |  |
| Returns of contributed equity | (83,052) | - | 3,002 | (80,050) |
| **Contributions by owners** |  |  |  |  |
| Equity Injection - Appropriation (a) | - | - | 69,808 | 69,808 |
| Departmental Capital Budget (DCB) | - | - | - | - |
| Restructuring (b) | - | - | (1,437) | (1,437) |
| **Sub-total transactions with owners** | **(83,052)** | **-** | **71,373** | **(11,679)** |
| **Estimated closing balance** |  |  |  |  |
| **as at 30 June 2017** | **295,082** | **177,262** | **1,689,670** | **2,162,014** |

Prepared on Australian Accounting Standards basis.

1. Equity injections for construction and ICT projects.
2. Represents transfers of assets and liabilities to other Commonwealth entities.

Table 3.5: Budgeted Departmental Statement of Cash Flows (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Rendering of services | 225,118 | 233,125 | 232,327 | 225,775 | 212,257 |
| Appropriations | 259,944 | 369,333 | 245,599 | 251,149 | 215,466 |
| Insurance premiums | 125,149 | 136,722 | 141,622 | 146,847 | 152,276 |
| Transfers from OPA | 16,120 | - | - | - | - |
| Other | 10,055 | 7,200 | 5,600 | 5,600 | 5,600 |
| **Total cash received** | **636,386** | **746,380** | **625,148** | **629,371** | **585,599** |
| **Cash used** |  |  |  |  |  |
| Employees | 169,842 | 171,054 | 178,282 | 177,781 | 177,886 |
| Suppliers | 326,138 | 290,695 | 221,266 | 216,536 | 199,208 |
| Insurance claims | 70,713 | 132,090 | 137,049 | 142,149 | 147,457 |
| Transfers to OPA | - | 83,052 | 57,439 | 45,221 | 34,981 |
| Other | - | 13,040 | 12,008 | 11,078 | 10,535 |
| **Total cash used** | **566,693** | **689,931** | **606,044** | **592,765** | **570,067** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **operating activities** | **69,693** | **56,449** | **19,104** | **36,606** | **15,532** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of assets | 10,650 | 42,215 | 22,458 | 10,240 | - |
| **Total cash received** | **10,650** | **42,215** | **22,458** | **10,240** | **-** |
| **Cash used** |  |  |  |  |  |
| Construction/ Purchase of land |  |  |  |  |  |
| and buildings | 84,255 | 83,741 | 25,953 | 21,331 | 162 |
| Construction/ Purchase of |  |  |  |  |  |
| property, plant and equipment | 9,423 | 42,623 | 30,015 | 30,936 | 16,075 |
| Construction/ Purchase of |  |  |  |  |  |
| intangibles | 11,901 | 36,051 | 10,006 | 7,951 | 7,960 |
| Construction/ Purchase of |  |  |  |  |  |
| investment properties | 3,720 | 3,879 | 1,364 | - | - |
| Other | 1,577 | 3,502 | - | - | - |
| **Total cash used** | **110,876** | **169,796** | **67,338** | **60,217** | **24,197** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **investing activities** | **(100,226)** | **(127,581)** | **(44,880)** | **(49,977)** | **(24,197)** |

Table continues on next page

Table 3.5: Budgeted Departmental Statement of Cash Flows (for the Period Ended 30 June) (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 95,225 | 72,811 | 25,776 | 13,371 | 8,665 |
| **Total cash received** | **95,225** | **72,811** | **25,776** | **13,371** | **8,665** |
| **Cash used** |  |  |  |  |  |
| Capital repayments | 64,845 | - | - | - | - |
| **Total cash used** | **64,845** | **-** | **-** | **-** | **-** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **financing activities** | **30,380** | **72,811** | **25,776** | **13,371** | **8,665** |
| **Net increase/(decrease)** |  |  |  |  |  |
| **in cash held** | **(153)** | **1,679** | **-** | **-** | **-** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 3,474 | 3,321 | 5,000 | 5,000 | 5,000 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | 3,321 | 5,000 | 5,000 | 5,000 | 5,000 |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental Capital Budget Statement (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Departmental Capital |  |  |  |  |  |
| Budget (DCB) - Bill 1 | - | - | 6,474 | 6,473 | 6,482 |
| Equity injections - Bill 2 | 157,310 | 69,808 | 19,302 | 6,900 | 2,183 |
| **Total new capital appropriations** | **157,310** | **69,808** | **25,776** | **13,373** | **8,665** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 157,310 | 69,808 | 25,776 | 13,373 | 8,665 |
| **Total Items** | **157,310** | **69,808** | **25,776** | **13,373** | **8,665** |
| **PURCHASE OF NON-FINANCIAL ASSETS** | |  |  |  |  |
| Funded by DCB | 6,340 | - | 6,474 | 6,472 | 6,482 |
| Funded by equity injections | 27,099 | 126,342 | 40,975 | 32,473 | 2,345 |
| Funded internally from |  |  |  |  |  |
| departmental resources (a) | 2,134 | 39,953 | 19,889 | 21,273 | 15,370 |
| **TOTAL** | **35,573** | **166,295** | **67,338** | **60,218** | **24,197** |
| **RECONCILIATION OF CASH USED** |  |  |  |  |  |
| **TO ACQUIRE ASSETS TO ASSET** |  |  |  |  |  |
| **MOVEMENT TABLE** |  |  |  |  |  |
| Total asset additions | 35,573 | 166,296 | 67,338 | 60,217 | 24,197 |
| **TOTAL CASH REQUIRED** |  |  |  |  |  |
| **TO ACQUIRE ASSETS** | **35,573** | **166,296** | **67,338** | **60,217** | **24,197** |

Prepared on Australian Accounting Standards basis.

1. Includes the following sources of funding:

* Current and prior year annual appropriation,
* Funds held in special accounts.

Table 3.7: Statement of Asset Movements (2016-17 Budget Year)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other | Investment | Computer | Total |
|  | $'000 | $'000 | property, | property | software | $'000 |
|  |  |  | plant and | $'000 | and |  |
|  |  |  | equipment |  | intangibles |  |
|  |  |  | $'000 |  | $'000 |  |
| **As at 1 July 2016** |  |  |  |  |  |  |
| Gross book value | 413,298 | 678,982 | 40,574 | 626,437 | 121,790 | 1,881,081 |
| Accumulated depreciation/ |  |  |  |  |  |  |
| amortisation and impairment | - | - | (11,901) | - | (49,971) | (61,872) |
| **Opening net book balance** | **413,298** | **678,982** | **28,673** | **626,437** | **71,819** | **1,819,209** |
| **Capital asset additions** |  |  |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |  |  |
| **new or replacement assets** | |  |  |  |  |  |
| By purchase/construction |  |  |  |  |  |  |
| - appropriation equity (a) | - | 83,741 | 13,332 | 3,879 | 25,390 | 126,342 |
| By purchase/construction |  |  |  |  |  |  |
| - appropriation ordinary |  |  |  |  |  |  |
| annual services (b) | - | - | - | - | - | - |
| By purchase |  |  |  |  |  |  |
| - internally funded | - | - | 28,965 | - | 10,989 | 39,954 |
| **Total additions** | **-** | **83,741** | **42,297** | **3,879** | **36,379** | **166,296** |
| **Other movements** |  |  |  |  |  |  |
| Assets transfered in (out) | - | (1,437) | - | - | - | (1,437) |
| Depreciation / |  |  |  |  |  |  |
| amortisation expense | - | (13,077) | (11,655) | - | (991) | (25,723) |
| Disposals (c) | - | (27,045) | - | - | - | (27,045) |
| Gains | - | - | - | (2,906) | - | (2,906) |
| **Total other movements** | **-** | **(41,559)** | **(11,655)** | **(2,906)** | **(991)** | **(57,111)** |
| **As at 30 June 2017** |  |  |  |  |  |  |
| Gross book value | 413,298 | 734,241 | 82,871 | 627,410 | 158,169 | 2,015,989 |
| Accumulated depreciation/ |  |  |  |  |  |  |
| amortisation and impairment | - | (13,077) | (23,556) | - | (50,962) | (87,595) |
| **Closing net book balance** | **413,298** | **721,164** | **59,315** | **627,410** | **107,207** | **1,928,394** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2016-17.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2016-17 for DCB and other operational expenses.
3. Net proceeds may be returned to the OPA.

Table 3.8: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Employee benefits | 252,678 | 251,534 | 258,266 | 263,898 | 266,698 |
| Suppliers | 295,855 | 253,377 | 261,515 | 267,425 | 306,113 |
| Superannuation (a) | 8,715,203 | 8,967,833 | 8,089,194 | 8,270,280 | 8,433,811 |
| Distributions from the |  |  |  |  |  |
| Investment Funds (b) | 117,658 | 545,574 | 674,536 | 3,715,695 | 1,398,991 |
| Grants | 2,991 | 2,927 | 2,944 | 2,960 | 2,978 |
| Depreciation and amortisation | 16,198 | 20,691 | 20,691 | 20,691 | 20,691 |
| Write-down and impairment |  |  |  |  |  |
| of assets | 347 | 106 | 106 | 106 | 106 |
| Other expenses | 108,608 | 6,338 | 6,519 | 3,955 | 3,888 |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of government** | **9,509,538** | **10,048,380** | **9,313,771** | **12,545,010** | **10,433,276** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Rendering of services | 15,784 | 3,775 | 3,839 | 3,904 | 3,904 |
| Interest and dividends (c) | 392,823 | 414,824 | 461,998 | 385,331 | 610,744 |
| Superannuation contributions (d) | 1,338,230 | 1,269,248 | 1,213,309 | 1,157,960 | 1,124,096 |
| Other revenue | 6,400 | 9,636 | 9,636 | 9,636 | 9,636 |
| **Total non-taxation revenue** | **1,753,237** | **1,697,483** | **1,688,782** | **1,556,831** | **1,748,380** |
| **Total own-source revenue** |  |  |  |  |  |
| **administered on behalf** |  |  |  |  |  |
| **of government** | **1,753,237** | **1,697,483** | **1,688,782** | **1,556,831** | **1,748,380** |
| **Gains** |  |  |  |  |  |
| Gains on sale of investments | 55,892 | 96,640 | 48,431 | 39,769 | 64,884 |
| Other gains | 97,436 | 4,335 | 4,335 | 4,335 | 4,335 |
| **Total gains administered** |  |  |  |  |  |
| **on behalf of government** | **153,328** | **100,975** | **52,766** | **44,104** | **69,219** |
| **Total own-sourced income** |  |  |  |  |  |
| **administered on behalf** |  |  |  |  |  |
| **of government** | **1,906,565** | **1,798,458** | **1,741,548** | **1,600,935** | **1,817,599** |
| **Net cost of/** |  |  |  |  |  |
| **(contribution by) services** | **7,602,973** | **8,249,922** | **7,572,223** | **10,944,075** | **8,615,677** |
| **Total comprehensive income /** |  |  |  |  |  |
| **(loss)** | **(7,602,973)** | **(8,249,922)** | **(7,572,223)** | **(10,944,075)** | **(8,615,677)** |

Prepared on Australian Accounting Standards basis.

1. The 2016-17 estimate is calculated using the discount rate based on the long-term government bond rate at the commencement of the financial year in accordance with accounting standards. Budget and forward years are calculated using the discount rate applied in preparing the long-term cost reports.
2. Represents estimates of expenses to be transferred from the Australian Government Investment Funds. This item does not include equity payments. For more detail on each fund refer to Tables 2.2.1.1-6.
3. Estimates of interest include interest earnings for the Australian Government Investment Funds. Dividend revenue represents revenue from corporate Commonwealth entities which are treated as administered receipts of the department.
4. Principally CSS and PSS notional employer superannuation contributions.

Table 3.9: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 1,496 | - | - | - | - |
| Trade and other receivables | 147,351 | 141,141 | 134,510 | 127,539 | 120,216 |
| Investments (a) | 17,155,999 | 18,817,122 | 13,946,826 | 11,023,791 | 18,802,053 |
| Other financial assets | 12,858 | 12,858 | 12,858 | 12,858 | 12,858 |
| **Total financial assets** | **17,317,704** | **18,971,121** | **14,094,194** | **11,164,188** | **18,935,127** |
| **Non-financial assets** |  |  |  |  |  |
| Buildings | 18,460 | 16,451 | 12,134 | 8,963 | 5,935 |
| Property, plant and equipment | 75,626 | 71,832 | 66,624 | 60,861 | 55,143 |
| Intangibles | 1,518 | 1,518 | 1,518 | 1,518 | 1,518 |
| Other non-financial assets | 3,556 | 3,556 | 3,556 | 3,556 | 3,556 |
| **Total non-financial assets** | **99,160** | **93,357** | **83,832** | **74,898** | **66,152** |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of government** | **17,416,864** | **19,064,478** | **14,178,026** | **11,239,086** | **19,001,279** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 63,771 | 15,599 | 15,599 | 15,599 | 15,599 |
| Other payables | 10,487 | 10,487 | 10,487 | 10,487 | 10,487 |
| **Total payables** | **74,258** | **26,086** | **26,086** | **26,086** | **26,086** |
| **Provisions** |  |  |  |  |  |
| Employees (b) | 312,501 | 312,501 | 312,501 | 312,501 | 312,501 |
| Superannuation (c) | 189,367,537 | 110,471,963 | 113,921,152 | 117,347,899 | 120,721,961 |
| Other provisions | 18,173 | 14,344 | 13,452 | 12,461 | 11,365 |
| **Total provisions** | **189,698,211** | **110,798,808** | **114,247,105** | **117,672,861** | **121,045,827** |
| **Total liabilities administered** |  |  |  |  |  |
| **on behalf of government** | **189,772,469** | **110,824,894** | **114,273,191** | **117,698,947** | **121,071,913** |
| **Net assets/(liabilities)** | **(172,355,605)** | **(91,760,416)** | **(100,095,165)** | **(106,459,861)** | **(102,070,634)** |

Prepared on Australian Accounting Standards basis.

1. Represents investments in the Australian Government Investment Funds. Also represented are investments in other Commonwealth entities that are 100% owned by the Commonwealth and assets of former superannuation schemes administered by the Australian Government.
2. Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the *Members of Parliament (Staff) Act 1984.*
3. Represents the unfunded liabilities for the government’s civilian superannuation schemes. The superannuation liabilities estimates are based on the Long Term Cost Report.

Table 3.10: Schedule of Budgeted Administered Cash Flows (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Rendering of services | 19,375 | 3,775 | 3,839 | 3,904 | 3,902 |
| Interest and dividends (a) | 153,092 | 409,433 | 456,685 | 380,121 | 605,667 |
| Superannuation |  |  |  |  |  |
| contributions - employers (b) | 1,377,495 | 1,268,773 | 1,203,259 | 1,138,921 | 1,097,232 |
| Superannuation funds |  |  |  |  |  |
| contributions (c) | 1,953,089 | 1,892,741 | 1,917,440 | 1,931,324 | 1,936,723 |
| Other | 241,106 | 43,954 | 53,591 | 39,426 | 3,037,091 |
| **Total cash received** | **3,744,157** | **3,618,676** | **3,634,814** | **3,493,696** | **6,680,615** |
| **Cash used** |  |  |  |  |  |
| Employees (d) | 264,538 | 251,472 | 258,204 | 263,836 | 266,698 |
| Suppliers | 218,715 | 252,965 | 261,102 | 267,014 | 301,778 |
| Distributions from |  |  |  |  |  |
| the investment funds (e) | 117,658 | 545,574 | 674,536 | 3,715,695 | 1,398,991 |
| Grants | 2,281 | 2,927 | 2,944 | 2,960 | 2,978 |
| Superannuation (f) | 6,040,352 | 6,337,614 | 6,600,963 | 6,870,330 | 7,145,364 |
| Other | 107,320 | 7,376 | 7,411 | 4,946 | 5,087 |
| **Total cash used** | **6,750,864** | **7,397,928** | **7,805,160** | **11,124,781** | **9,120,896** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **operating activities** | **(3,006,707)** | **(3,779,252)** | **(4,170,346)** | **(7,631,085)** | **(2,440,281)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Payments from sales |  |  |  |  |  |
| of investments | 15,278,628 | 3,902,010 | 11,900,864 | 10,192,491 | 5,526,437 |
| Repayments of advances and loans | 11,999 | 11,601 | 12,865 | 12,180 | 12,400 |
| **Total cash received** | **15,290,627** | **3,913,611** | **11,913,729** | **10,204,671** | **5,538,837** |

Table continues on next page

Table 3.10: Schedule of Budgeted Administered Cash Flows (for the Period Ended 30 June) (Continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant |  |  |  |  |  |
| and equipment | 2,556 | 4,811 | 3,397 | 2,843 | 2,888 |
| Purchase of buildings | 4,221 | 10,277 | 7,969 | 9,115 | 9,257 |
| Purchase of investments | 20,515,947 | 5,514,467 | 6,982,859 | 7,229,484 | 13,239,614 |
| **Total cash used** | **20,522,724** | **5,529,555** | **6,994,225** | **7,241,441** | **13,251,759** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **investing activities** | **(5,232,097)** | **(1,615,944)** | **4,919,504** | **2,963,230** | **(7,712,922)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributions to the |  |  |  |  |  |
| Investment Funds | - | 5,129,358 | 6,545,186 | 6,869,744 | 12,653,840 |
| Appropriations - contributed |  |  |  |  |  |
| equity | 8,553,089 | 1,902,418 | 1,923,760 | 1,937,762 | 1,943,935 |
| **Total cash received** | **8,553,089** | **7,031,776** | **8,468,946** | **8,807,506** | **14,597,775** |
| **Cash used** |  |  |  |  |  |
| Distributions from the |  |  |  |  |  |
| Investment Funds (e) | 1,462,997 | 3,329,148 | 11,188,415 | 6,434,188 | 4,053,479 |
| **Total cash used** | **1,462,997** | **3,329,148** | **11,188,415** | **6,434,188** | **4,053,479** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **Financing activities** | **7,090,092** | **3,702,628** | **(2,719,469)** | **2,373,318** | **10,544,296** |
| **Net increase/(decrease) in** |  |  |  |  |  |
| **cash held** | **(1,148,712)** | **(1,692,568)** | **(1,970,311)** | **(2,294,537)** | **391,093** |
| Cash and cash equivalents at |  |  |  |  |  |
| beginning of reporting period (g) | 4,566 | 1,496 | - | - | - |
| Cash from Official Public Account for | |  |  |  |  |
| Appropriations | 4,561,440 | 4,940,036 | 5,182,617 | 5,442,975 | 5,718,449 |
| Cash to Official Public Account for: |  |  |  |  |  |
| Appropriations | (3,415,798) | (3,248,964) | (3,212,306) | (3,148,438) | (6,109,542) |
| **Cash and cash equivalents** |  |  |  |  |  |
| **at end of reporting period** | **1,496** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.2.1.1-6.
2. Primarily represents the CSS and PSS notional employer contributions.
3. Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
4. Represents expenditure on staff employed under the *Members of Parliament (Staff) Act 1984.*
5. ‘Distributions from the Investment Funds’ represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
6. Expenditure associated with unfunded liabilities for the government’s civilian superannuation schemes.
7. The 2016-17 figures for cash at the beginning and end of the reporting period excludes cash held in the Official Public Account as this is not included as part of our estimates.

Table 3.11: Schedule of Administered Capital Budget (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Administered Capital |  |  |  |  |  |
| Budget (ACB) - Bill 1 (a) | 4,832 | 4,919 | 4,978 | 5,049 | 5,135 |
| Administered Assets and |  |  |  |  |  |
| Liabilities - Bill 2 (b) | 1,759 | 1,890 | 1,755 | 996 | 1,091 |
| Special capital appropriation (c) | 1,847,169 | 1,887,150 | 1,911,502 | 1,924,825 | 1,930,716 |
| **Total new capital appropriations** | **1,853,760** | **1,893,959** | **1,918,235** | **1,930,870** | **1,936,942** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 5,695 | 5,782 | 5,841 | 5,065 | 5,151 |
| Other Items | 1,848,065 | 1,888,177 | 1,912,394 | 1,925,805 | 1,931,791 |
| **Total items** | **1,853,760** | **1,893,959** | **1,918,235** | **1,930,870** | **1,936,942** |
| **PURCHASE OF NON-FINANCIAL** |  |  |  |  |  |
| **ASSETS** |  |  |  |  |  |
| Funded by ACB - Bill 1 | 471 | 4,919 | 4,978 | 5,049 | 5,135 |
| Funded by Administered Assets |  |  |  |  |  |
| and Liabilities - Act 2 | - | 1,710 | 863 | 16 | 16 |
| Funded by special appropriations | 619 | 8,458 | 5,524 | 6,892 | 6,994 |
| **TOTAL** | **1,090** | **15,087** | **11,365** | **11,957** | **12,145** |
| **RECONCILIATION OF CASH USED** |  |  |  |  |  |
| **TO ACQUIRE ASSETS TO** |  |  |  |  |  |
| **ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total asset additions | 1,090 | 15,087 | 11,365 | 11,957 | 12,145 |
| **Total cash used to acquire assets** | **1,090** | **15,087** | **11,365** | **11,957** | **12,145** |

1. The ACB is used to fund the replacement of assets purchased through administered annual appropriations.
2. Administered Assets and Liabilities includes a capital injection for Acts of Grace and liabilities and an injection for capital works on Intra Government Communications Network, which is offset through entity contributions that are returned to the budget.
3. Represents appropriation to pay unfunded component of superannuation benefits under the PSS and CSS.

Table 3.12: Statement of Administered Asset Movements   
(2016-17 Budget Year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other | Intangibles | Total |
|  | $'000 | property, | $'000 | $'000 |
|  |  | plant and |  |  |
|  |  | equipment |  |  |
|  |  | $'000 |  |  |
| **As at 1 July 2016** |  |  |  |  |
| Gross book value | 52,627 | 84,840 | 3,183 | 140,650 |
| Accumulated depreciation/ |  |  |  |  |
| amortisation and impairment | (34,167) | (9,214) | (1,665) | (45,046) |
| **Opening net book balance** | **18,460** | **75,626** | **1,518** | **95,604** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |
| **new or replacement assets** |  |  |  |  |
| By purchase - appropriation equity | - | 1,710 | - | 1,710 |
| By purchase - appropriation |  |  |  |  |
| ordinary annual services | 3,502 | 1,417 | - | 4,919 |
| By purchase - |  |  |  |  |
| special appropriations | 6,775 | 1,684 | - | 8,459 |
| **Total additions** | **10,277** | **4,811** | **-** | **15,088** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (12,086) | (8,605) | - | (20,691) |
| Disposals | (200) | - | - | (200) |
| **Total other movements** | **(12,286)** | **(8,605)** | **-** | **(20,891)** |
| **As at 30 June 2017** |  |  |  |  |
| Gross book value | 62,704 | 89,651 | 3,183 | 155,538 |
| Accumulated depreciation/ |  |  |  |  |
| amortisation and impairment | (46,253) | (17,819) | (1,665) | (65,737) |
| **Closing net book balance** | **16,451** | **71,832** | **1,518** | **89,801** |

#### Prepared on Australian Accounting Standards

# Australian Electoral Commission

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# Australian Electoral Commission

## Section 1: Entity Overview and Resources

### 1.1 Strategic Direction Statement

No changes have occurred that impact on the AEC’s Strategic Direction since the issue of the 2016-17 Portfolio Budget Statements.

### 1.2 Entity Resource Statement

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the   
2016-17 Budget year, including variations through Appropriation Bill Nos. 3 and 4, Special Appropriations and Special Accounts.

Table 1.1: Australian Electoral Commission Resource Statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | Total |
|  | *Actual* | Estimate | Proposed | estimate at |
|  | *available* | as at | Additional | Additional |
|  | *appropriation* | Budget | Estimate | Estimates |
|  | *2015-16* | 2016-17 | 2016-17 | 2016-17 |
|  | $'000 | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary |  |  |  |  |
| annual services (a) |  |  |  |  |
| Prior year appropriations available (b) | *46,322* | - | - | - |
| Departmental appropriation | *222,958* | 304,347 | 3,840 | 308,187 |
| s74 retained revenue receipts (d) | *10,841* | 10,952 | - | 10,952 |
| Departmental capital budget (c) | *11,012* | 6,171 | - | 6,171 |
| Total departmental annual appropriations | *291,133* | 321,470 | 3,840 | 325,310 |
| Total departmental special appropriations (e) | *9,000* | 9,000 | - | 9,000 |
| **Total departmental resourcing** | ***300,133*** | **330,470** | **3,840** | **334,310** |
| **Administered** |  |  |  |  |
| Total administered special appropriations | *664* | 74,000 | - | 74,000 |
| Special accounts (e) |  |  |  |  |
| Opening balance | *1* | 2,268 | - | 2,268 |
| Non-appropriation receipts | *2,295* | - | - | - |
| Total special account receipts | *2,296* | 2,268 | - | 2,268 |
| **Total administered resourcing** | ***2,960*** | **76,268** | **-** | **76,268** |
| **Total resourcing for Australian** |  |  |  |  |
| **Electoral Commission** | ***303,093*** | **406,738** | **3,840** | **410,578** |
|  |  |  |  |  |
|  |  |  | *2015-16* | 2016-17 |
| **Average staffing level (number)** |  |  | *819* | 795 |

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

1. Appropriation Act (No. 1) 2016-17 and Appropriation Bill (No. 3) 2016-17.
2. Estimated adjusted balance carried from previous year for annual appropriations.
3. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer table 3.2.5 for further details. For accounting purposes, this amount has been designated as a ‘Contribution by owner’.
4. Estimated retained revenue receipts under s74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
5. Excludes *Services for Other Entities and Trust Moneys* accounts (SOETM). For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 ‑ Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

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

### 1.3 Entity Measures

There are no measures in the 2016-17 Portfolio Additional Estimates for the AEC.

### 1.4 Additional Estimates and Variations

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2016-17 Budget in Appropriation Bills Nos. 3   
and 4.

Table 1.3: Additional Estimates and Other Variations to Outcomes since 2016-17 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Election Funding | 1.1 | - | 502 | - | - |
| Plebiscite Funding |  | 3,840 | 680 | 1,480 | - |
| Changes in Parameters | 1.1 | - | (877) | (1,597) | (4,656) |
| Other Variations |  | - | - | (1,298) | (4,113) |
| **Net impact on appropriations for** |  |  |  |  |  |
| **Outcome 1 (departmental)** |  | **3,840** | **305** | **(1,415)** | **(8,769)** |
| **Total net impact on appropriations for** | |  |  |  |  |
| **Outcome 1** |  | **3,840** | **305** | **(1,415)** | **(8,769)** |

Note: This table has been prepared on an appropriation basis. A positive amount indicates an increase to AEC’s appropriation while a negative amount indicates a decrease to AEC’s appropriation.

### 1.5 Breakdown of Additional Estimates by Appropriation Bill

The following tables detail the Additional Estimates sought for the AEC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2016-17

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2015-16* | 2016-17 | 2016-17 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Departmental programs** |  |  |  |  |  |
| **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. | *233,970* | 310,518 | 314,358 | 3,840 | - |
| **Total departmental** | ***233,970*** | **310,518** | **314,358** | **3,840** | **-** |

Note: This table has been prepared on an appropriation basis. A positive amount indicates an increase to AEC’s appropriation while a negative amount indicates a decrease to AEC’s appropriation.

Table 1.5: Appropriation Bill (No. 4) 2016-17

This table is not required as the AEC is not seeking any additional estimates through Appropriation Bill (No.4) 2016-17.

## Section 2: Revisions to Outcomes and Planned Performance

### 2.1 Budgeted Expenses and Performance for Outcome 1

|  |
| --- |
| 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. |

##### Budgeted Expenses for Outcome 1

This table shows how much AEC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

##### Table 2.1.1 Budgeted Expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 |  |  |  |
|  | 2015-16 | Revised | 2017-18 | 2018-19 | 2019-20 |
|  | Actual | estimated | Forward | Forward | Forward |
|  | expenses | expenses | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Deliver Electoral Events** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Commonwealth Electoral Act 1918* | 664 | 76,000 | - | - | 76,000 |
| **Administered total** | **664** | **76,000** | **-** | **-** | **76,000** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | 255,116 | 304,149 | 116,060 | 127,469 | 335,940 |
| Special appropriations |  |  |  |  |  |
| *Commonwealth Electoral Act 1918* | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Expenses not requiring appropriation in |  |  |  |  |  |
| the Budget year (b) | 9,326 | 8,719 | 8,206 | 8,736 | 9,527 |
| **Departmental total** | **273,442** | **321,868** | **133,266** | **145,205** | **354,467** |
| **Total expenses for program 1.1** | **274,106** | **397,868** | **133,266** | **145,205** | **430,467** |
|  |  |  |  |  |  |
|  | 2015-16 | 2016-17 |  |  |  |
| **Average staffing level (number)** | 819 | 795 |  |  |  |

1. Departmental Appropriation combines ‘Ordinary annual services (Appropriation Bill No. 1)’ and  
   ‘s.74 Retained revenue receipts.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

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

##### Table 2.1.2: Performance Criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It describes the results to be achieved with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016-17 Budget.

| 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 1.1** – **Deliver Electoral Events**  No changes have been made to the performance criteria for this program since the 2016-17 Portfolio Budget Statements. |

## Section 3: Special Account Flows and Budgeted Financial Statements

## 3.1 Special Account Flows

#### Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the AEC.

Table 3.1: Estimates of Special Account Flows and Balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening |  |  |  | Closing |
|  |  | balance | Receipts | Payments | Adjustments | balance |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Other Trust Monies |  |  |  |  |  |  |
| s20 FMA Act (A) |  |  |  |  |  |  |
| 2016-17 | 1 | 2,268 | - | (2,268) | - | - |
| *Other Trust Monies* |  |  |  |  |  |  |
| *s20 FMA Act (A)* |  |  |  |  |  |  |
| *2015-16* | *1* | *1* | *2,295* | *(28)* | *-* | *2,268* |
| **Total Special Accounts** |  |  |  |  |  |  |
| **2016-17 Budget estimate** |  | **2,268** | **-** | **(2,268)** | **-** | **-** |
| *Total special accounts* |  |  |  |  |  |  |
| *2015-16 actual* |  | *1* | *2,295* | *(28)* | *-* | *2,268* |

|  |
| --- |
| (A) = Administered |
| (D) = Departmental |

### 3.2 Budgeted Financial Statements

#### 3.2.1 Analysis of Budgeted Financial Statements

No major changes have occurred in the budgeted financial statements since the   
2016-17 PB Statements. The changes reflect additional funding received for plebiscite planning, savings measures and economic parameter adjustments.

#### 3.2.2 Budgeted Financial Statements

Table 3.2: Comprehensive Income Statement (Showing Net Cost of Services) for the Period Ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 104,562 | 194,868 | 76,492 | 83,850 | 137,479 |
| Suppliers | 159,515 | 118,196 | 48,483 | 52,534 | 207,376 |
| Depreciation and amortisation | 9,326 | 8,719 | 8,206 | 8,736 | 9,527 |
| Other expenses | 39 | 85 | 85 | 85 | 85 |
| **Total expenses** | **273,442** | **321,868** | **133,266** | **145,205** | **354,467** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 15,224 | 10,952 | 11,038 | 11,038 | 11,038 |
| Other revenue | 278 | - | - | - | - |
| **Total own-source revenue** | **15,502** | **10,952** | **11,038** | **11,038** | **11,038** |
| **Gains** |  |  |  |  |  |
| Other | 968 | 85 | 85 | 85 | 85 |
| **Total gains** | **968** | **85** | **85** | **85** | **85** |
| **Total own-source income** | **16,470** | **11,037** | **11,123** | **11,123** | **11,123** |
| **Net cost of (contribution by) services** | **(256,972)** | **(310,831)** | **(122,143)** | **(134,082)** | **(343,344)** |
| Revenue from government | 231,958 | 317,187 | 113,937 | 125,346 | 333,817 |
| **Surplus/(deficit) before income tax** | **(25,014)** | **6,356** | **(8,206)** | **(8,736)** | **(9,527)** |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(25,014)** | **6,356** | **(8,206)** | **(8,736)** | **(9,527)** |

*Table continues on the next page*

#### Table 3.2: Comprehensive Income Statement (Showing Net Cost of Services) for the Period Ended 30 June (Continued)

**Note: Impact of Net Cash Appropriation Arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/** |  |  |  |  |  |
| **(loss) excluding depreciation/** |  |  |  |  |  |
| **amortisation expenses** |  |  |  |  |  |
| **previously funded through** |  |  |  |  |  |
| **revenue appropriations.** | **(15,688)** | **15,075** | **-** | **-** | **-** |
| less depreciation/amortisation expenses |  |  |  |  |  |
| previously funded through revenue |  |  |  |  |  |
| appropriations | (9,326) | (8,719) | (8,206) | (8,736) | (9,527) |
| **Total comprehensive income/** |  |  |  |  |  |
| **(loss) - as per the Comprehensive** |  |  |  |  |  |
| **Income Statement** | **(25,014)** | **6,356** | **(8,206)** | **(8,736)** | **(9,527)** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted Departmental Balance Sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 17,932 | 17,932 | 17,932 | 17,932 | 17,932 |
| Trade and other receivables | 80,563 | 95,638 | 95,638 | 95,638 | 95,638 |
| **Total financial assets** | **98,495** | **113,570** | **113,570** | **113,570** | **113,570** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 10,359 | 9,969 | 9,082 | 10,208 | 7,858 |
| Property, plant and equipment | 7,696 | 6,735 | 8,597 | 8,921 | 10,392 |
| Intangibles | 16,563 | 15,366 | 14,335 | 15,314 | 17,982 |
| Inventories | 14,599 | 14,599 | 14,599 | 14,599 | 14,599 |
| Other non-financial assets | 7,115 | 7,115 | 7,115 | 7,115 | 7,115 |
| **Total non-financial assets** | **56,332** | **53,784** | **53,728** | **56,157** | **57,946** |
| **Total assets** | **154,827** | **167,354** | **167,298** | **169,727** | **171,516** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 72,637 | 72,637 | 72,637 | 72,637 | 72,637 |
| Other payables | 4,103 | 4,103 | 4,103 | 4,103 | 4,103 |
| **Total payables** | **76,740** | **76,740** | **76,740** | **76,740** | **76,740** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 31,757 | 31,757 | 31,757 | 31,757 | 31,757 |
| Other provisions | 1,525 | 1,525 | 1,525 | 1,525 | 1,525 |
| **Total provisions** | **33,282** | **33,282** | **33,282** | **33,282** | **33,282** |
| **Total liabilities** | **110,022** | **110,022** | **110,022** | **110,022** | **110,022** |
| **Net assets** | **44,805** | **57,332** | **57,276** | **59,705** | **61,494** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 54,202 | 60,373 | 68,523 | 79,688 | 91,004 |
| Reserves | 22,985 | 22,985 | 22,985 | 22,985 | 22,985 |
| Retained surplus/(accumulated deficit) | (32,382) | (26,026) | (34,232) | (42,968) | (52,495) |
| **Total Equity** | **44,805** | **57,332** | **57,276** | **59,705** | **61,494** |

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2016-17)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Asset | Contributed |  |
|  | Retained | evaluation | equity/ | Total |
|  | earnings | reserve | capital | equity |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2016** |  |  |  |  |
| Balance carried forward from |  |  |  |  |
| previous period | (32,382) | 22,985 | 54,202 | 44,805 |
| **Adjusted opening balance** | **(32,382)** | **22,985** | **54,202** | **44,805** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | 6,356 | - | - | 6,356 |
| **Total comprehensive income** | **6,356** | **-** | **-** | **6,356** |
| **Transactions with owners** |  |  |  |  |
| **Contributions by owners** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 6,171 | 6,171 |
| **Sub-total transactions with owners** | **-** | **-** | **6,171** | **6,171** |
| **Estimated closing balance** |  |  |  |  |
| **as at 30 June 2017** | **(26,026)** | **22,985** | **60,373** | **57,332** |

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted Departmental Statement of Cash Flows (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 201,225 | 302,112 | 113,937 | 125,346 | 333,817 |
| Sale of goods and rendering of services | 18,000 | 10,952 | 11,038 | 11,038 | 11,038 |
| Net GST received | 4,547 | - | - | - | - |
| **Total cash received** | **223,772** | **313,064** | **124,975** | **136,384** | **344,855** |
| **Cash used** |  |  |  |  |  |
| Employees | 95,600 | 194,868 | 76,492 | 83,850 | 137,479 |
| Suppliers | 125,925 | 118,196 | 48,483 | 52,534 | 207,376 |
| **Total cash used** | **221,525** | **313,064** | **124,975** | **136,384** | **344,855** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **operating activities** | **2,247** | **-** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, |  |  |  |  |  |
| equipment and intangibles | 9,540 | 6,171 | 8,150 | 11,165 | 11,316 |
| **Total cash used** | **9,540** | **6,171** | **8,150** | **11,165** | **11,316** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **investing activities** | **(9,540)** | **(6,171)** | **(8,150)** | **(11,165)** | **(11,316)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Departmental Capital Budget | 24,334 | 6,171 | 8,150 | 11,165 | 11,316 |
| **Total cash received** | **24,334** | **6,171** | **8,150** | **11,165** | **11,316** |
| **Net cash used by financing activities** | **24,334** | **6,171** | **8,150** | **11,165** | **11,316** |
| **Net increase/(decrease) in cash held** | **17,041** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 891 | 17,932 | 17,932 | 17,932 | 17,932 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **17,932** | **17,932** | **17,932** | **17,932** | **17,932** |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental Capital Budget Statement (for the Period Ended   
30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 (DCB) | 11,012 | 6,171 | 8,054 | 10,773 | 10,770 |
| **Total new capital appropriations** | **11,012** | **6,171** | **8,054** | **10,773** | **10,770** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 11,012 | 6,171 | 8,054 | 10,773 | 10,770 |
| **Total Items** | **11,012** | **6,171** | **8,054** | **10,773** | **10,770** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation - DCB (a) | 11,012 | 6,195 | 8,070 | 10,773 | 10,792 |
| Funded internally from |  |  |  |  |  |
| departmental resources (b) | 441 | - | - | - | - |
| **TOTAL AMOUNT SPENT** | **11,453** | **6,195** | **8,070** | **10,773** | **10,792** |
| **RECONCILIATION OF CASH USED** |  |  |  |  |  |
| **TO ACQUIRE ASSETS TO ASSET** |  |  |  |  |  |
| **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 11,453 | 6,195 | 8,070 | 10,773 | 10,792 |
| **TOTAL CASH REQUIRED** |  |  |  |  |  |
| **TO ACQUIRE ASSETS** | **11,453** | **6,195** | **8,070** | **10,773** | **10,792** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2016-17 for depreciation/amortisation expenses, DCBs or other operational expenses.
2. Includes the following sources of funding:

- current Bills 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);

- donations and contributions;

- gifts;

- internally developed assets;

- s74 relevant entity receipts; and

- proceeds from the sale of assets.Table 3.7: Statement of Asset Movements (2016-17 Budget Year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other | Computer | Total |
|  | $'000 | property, | software | $'000 |
|  |  | plant and | and |  |
|  |  | equipment | intangibles |  |
|  |  | $'000 | $'000 |  |
| **As at 1 July 2016** |  |  |  |  |
| Gross book value | 10,994 | 7,696 | 58,979 | 77,669 |
| Accumulated depreciation/ |  |  |  |  |
| amortisation and impairment | (635) | - | (42,416) | (43,051) |
| **Opening net book balance** | **10,359** | **7,696** | **16,563** | **34,618** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |
| **new or replacement assets** |  |  |  |  |
| By purchase - appropriation |  |  |  |  |
| ordinary annual services (a) | 3,000 | 1,671 | 1,500 | 6,171 |
| **Total additions** | **3,000** | **1,671** | **1,500** | **6,171** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | 3,390 | 2,632 | 2,697 | 8,719 |
| **Total other movements** | **3,390** | **2,632** | **2,697** | **8,719** |
| **As at 30 June 2017** |  |  |  |  |
| Gross book value | 13,994 | 9,367 | 60,479 | 83,840 |
| Accumulated depreciation/ |  |  |  |  |
| amortisation and impairment | (4,025) | (2,632) | (45,113) | (51,770) |
| **Closing net book balance** | **9,969** | **6,735** | **15,366** | **32,070** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation bill (No. 1) 2016-17 for depreciation / amortisation expenses, DCBs or other operational expenses.

Table 3.8: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Other expenses | 392 | 76,000 | - | - | 76,000 |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of government** | **392** | **76,000** | **-** | **-** | **76,000** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 404 | 2,000 | 66 | 33 | 2,000 |
| **Total non-taxation revenue** | **404** | **2,000** | **66** | **33** | **2,000** |
| **Total own-source revenue** |  |  |  |  |  |
| **administered on behalf of government** | **404** | **2,000** | **66** | **33** | **2,000** |
| **Total own-sourced income** |  |  |  |  |  |
| **administered on behalf of government** | **12** | **(74,000)** | **66** | **33** | **74,000** |
| **Net cost of/(contribution by) services** | **12** | **(74,000)** | **66** | **33** | **74,000** |
| **Surplus/(deficit) after income tax** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 14 | 14 | 14 | 14 | 14 |
| **Total financial assets** | **14** | **14** | **14** | **14** | **14** |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of government** | **14** | **14** | **14** | **14** | **14** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 14 | 14 | 14 | 14 | 14 |
| **Total payables** | **14** | **14** | **14** | **14** | **14** |
| **Total liabilities administered** |  |  |  |  |  |
| **on behalf of government** | **14** | **14** | **14** | **14** | **14** |
| **Net assets/(liabilities)** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of Budgeted Administered Cash Flows (for the Period Ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|  | 2015-16 | Revised | Forward | Forward | Forward |
|  | Actual | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | 404 | 2,000 | 66 | 33 | 2,000 |
| **Total cash received** | **404** | **2,000** | **66** | **33** | **2,000** |
| **Cash used** |  |  |  |  |  |
| Other | 378 | 76,000 | - | - | 76,000 |
| **Total cash used** | **378** | **76,000** | **-** | **-** | **76,000** |
| **Net cash from/(used by)** |  |  |  |  |  |
| **operating activities** | **26** | **(74,000)** | **66** | **33** | **(74,000)** |
| **Net increase/(decrease) in cash held** | **26** | **(74,000)** | **66** | **33** | **(74,000)** |
| Cash and cash equivalents at |  |  |  |  |  |
| beginning of reporting period | - | 14 | 14 | 14 | 14 |
| Cash from Official Public Account for | |  |  |  |  |
| Appropriations | 392 | 76,000 | - | - | 76,000 |
| Cash to Official Public Account for |  |  |  |  |  |
| Appropriations | (404) | (2,000) | (66) | (33) | (2,000) |
| **Cash and cash equivalents** |  |  |  |  |  |
| **at end of reporting period** | **14** | **14** | **14** | **14** | **14** |

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of Administered Capital Budget (for the period ended   
30 June)

The AEC does not administer capital on behalf of the Government.

##### Table 3.12: Statement of Administered Asset Movements (2016-17 Budget Year)

The AEC has no budgeted assets or liabilities administered on behalf of the Government.

# Portfolio Glossary

|  |  |
| --- | --- |
| **Term** | **Meaning** |
| Accumulated Depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Administered Items | Expenses, revenues, assets or liabilities managed by entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| Additional Estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. |
| Additional Estimates Bills or Acts | These are Appropriation Bills (No.3) and (No.4), and a separate Bill for the Parliamentary Departments ((Parliamentary Departments) Bill (No.2)). These Bills are introduced into Parliament after the Budget Bills. |
| Appropriation | A law of the Australian Parliament that provides authority for Commonwealth entities to spend money from the Consolidated Revenue Fund for a particular purpose. Entities may not spend money without an appropriation authorising that expenditure and, where necessary, other legislation authorising the specified purpose. |
| Annual Appropriation | Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary departments have their own appropriations. |
| Capital Expenditure | Expenditure by an entity on capital projects, for example purchasing a building. |
| Charter of Budget Honesty Act | The *Charter of Budget Honesty Act 1998* provides a legislative framework for the conduct and reporting of fiscal policy. |

|  |  |  |
| --- | --- | --- |
| Departmental terms | Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred. | |
| Depreciation and Amortisation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. | |
| Equity or Net Assets | Residual interest in the assets of an entity after deduction of its liabilities. | |
| Expense | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. | |
| Fair Value | Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm’s length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder. | |
| Measure | A new policy or savings decision of the government with financial impacts. | |
| Operating Result | Equals income less expense. | |
| Outcomes | The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved. | |
| Portfolio | A Minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes. | |
| PGPA Act | *Public Governance, Performance and Accountability Act 2013*. | |
| Revenue | Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity. | |
| Special Accounts | A type of [speci al appropriation](http://www.finance.gov.au/resource-management/introduction/glossary/#special_appropriation), limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act. | |
| Special Appropriations | Authority within an Act (other than an [annualAppropriation](http://www.finance.gov.au/resource-management/introduction/glossary/#annual_appropriations)Act) to spend money from the [Consolidated Revenue Fund](http://www.finance.gov.au/resource-management/introduction/glossary/#crf) for particular purposes. The *Social Security (Administration) Act 1999*, for example, contains several special appropriations to make social security payments. Special appropriations support around 80 per cent of all government expenditure each year. | |
|  | |  |