

Portfolio Additional Estimates Statements 2017-18

Finance Portfolio

Explanations of Additional Estimates 2017-18

© Commonwealth of Australia 2018

ISBN 978-1-76070-411-7

This publication is available for your use under a [Creative Commons BY Attribution 3.0 Australia](http://creativecommons.org/licenses/by/3.0/au/legalcode) licence, with the exception of the Commonwealth Coat of Arms, the Department of Finance (Finance) logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.



Use of Finance material under a [Creative Commons BY Attribution 3.0 Australia](http://creativecommons.org/licenses/by/3.0/au/legalcode) licence requires you to attribute the work (but not in any way that suggests that Finance endorses you or your use of the work).

Australian Government Department of Finance material used 'as supplied'

Provided you have not modified or transformed Finance material in any way including, for example, by changing Finance text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Finance statistics – then Finance prefers the following attribution:

Source: The Australian Government Department of Finance

Derivative material

If you have modified or transformed Finance material, or derived new material from those of Finance in any way, then Finance prefers the following attribution:

Based on The Australian Government Department of Finance data

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the It's an Honour website (see www.itsanhonour.gov.au)

Other Uses

Inquiries regarding this licence and any other use of this document are welcome at:

Copyright Coordinator
Department of Finance
One Canberra Avenue
FORREST ACT 2603
Email: publications@finance.gov.au



SENATOR THE HON MATHIAS CORMANN
Minister for Finance
Leader of the Government in the Senate

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
2017-18 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

31 January 2018

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

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 Chief Finance Officer in the Department of Finance on (02) 6215 2222.

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 2017-18 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) 2017-2018. 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) 2017-18* 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.

CONTENTS

Portfolio overview 1

Department of Finance 11

Australian Electoral Commission 61

Independent Parliamentary Expenses Authority 83

Portfolio glossary 96

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

Changes Affecting the Portfolio

Following the Prime Minister's announcement of changes to the ministry on 19 December 2017, Senator the Hon Mathias Cormann, has taken on the additional role of Special Minister of State and the Hon David Coleman MP has been appointed as the Assistant Minister for Finance.

Ministers and Portfolio Responsibilities

The Minister for Finance has overall responsibility for the Finance portfolio, and particular responsibility for the following:

- Budget policy advice and process, and review of government programs.
- Government financial accountability, governance and financial management frameworks, including grants and procurement policy and services.
- Shareholder advice on Government Business Enterprises (GBEs) and commercial entities treated as GBEs.
- Policy guidance and management of act of grace requests and waiver of debts owed to the Commonwealth.
- General policy guidelines for Commonwealth statutory authorities.
- Superannuation arrangements for Australian Government civilian employees and parliamentarians, and retirement benefits for Governors-General, Federal Judges and Federal Court Judges.
- Asset sales.
- Policy advice on the Future Fund and Australian Government Investment Funds, and authorisation of payments from Australian Government Investment Funds to entities.

The Special Minister of State has responsibility for the following:

- Administration of Parliamentary entitlements.
- *Members of Parliament (Staff) Act 1984* (MOP(S)) Act employment framework¹.
- Electoral administration and electoral policy.

¹. Shared responsibility with the Hon Malcolm Turnbull MP, Prime Minister

The Assistant Minister for Finance assists the Finance Minister in performing functions in relation to:

- Whole-of-Government property policy and administration, including non-Defence owned estate (excluding the current review of the *Lands Acquisition Act 1989* which will remain the responsibility of the Minister for Finance).
- The Public Works Committee.
- Western Sydney Airport (excluding appointments which will remain the responsibility of the Minister for Finance).
- Moorebank Intermodal Terminal (excluding appointments which will remain the responsibility of the Minister for Finance).
- Government campaign advertising.
- Service Delivery and Coordination Committee (SDCC) on the government's campaign advertising.
- Requests for act of grace payments and waivers of debt under the *Public Governance, Performance and Accountability Act 2013*.
- Comcover, the government's self-managed insurance fund.
- Responding to correspondence relating to the administration of government superannuation.

Senior Executive Changes

The following changes have taken place since the 2017-18 Portfolio Budget Statements (PBS):

- Ms Annwyn Godwin was appointed as the inaugural Chief Executive Officer of the Independent Parliamentary Expenses Authority on 1 January 2018.

Portfolio Overview

The Finance portfolio outcomes are represented at Figure 1 on page 6. There have been no changes to outcomes since the 2017-18 Portfolio Budget Statements.

Additional Estimates and Variations – Portfolio Level

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

Funding for other entities within the portfolio remains unchanged.

Department of Finance (Finance)

Finance is seeking net additional funding of \$5.9 million in Appropriation Bill No.3 2017-18 and \$10.8 million in Appropriation Bill No.4. 2017-18.

Finance's administered special appropriation will increase by \$511.3 million in 2017-18 primarily due to revisions of superannuation estimates.

Australian Electoral Commission (AEC)

AEC is seeking net additional funding of \$34.7 million in Appropriation Bill No.3 2017-18.

Independent Parliamentary Expenses Authority (IPEA)

IPEA is net additional funding of \$0.2 million in Appropriation Bills No.3 2017-18.

A full outline of the Department's Portfolio Overview can be found in the 2017-18 PB Statements.

Figure 1: Finance portfolio structure and outcomes

<p>Minister for Finance Special Minister of State Senator the Hon Mathias Cormann</p> <p>Assistant Minister for Finance The Hon David Coleman MP</p>	
	<p>Department of Finance Portfolio Secretary: Rosemary Huxtable PSM</p> <p>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.</p>
	<p>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.</p>
	<p>Outcome 3 Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.</p>
	<p>Australian Electoral Commission Electoral Commissioner: Tom Rogers</p>
	<p>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.</p>
	<p>Commonwealth Superannuation Corporation Chair: Patricia Cross</p>
	<p>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.</p>
	<p>Future Fund Management Agency Chair: Hon Peter Costello AC</p>
	<p>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.</p>
	<p>Independent Parliamentary Expenses Authority Chair: Jillian Segal AM</p>
	<p>Outcome 1 Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.</p>

ENTITY ADDITIONAL ESTIMATES STATEMENTS

Department of Finance	11
Australian Electoral Commission	61
Independent Parliamentary Expenses Authority	83

DEPARTMENT OF FINANCE

Section 1: Entity overview and resources	11
1.1 Strategic direction statement.....	11
1.2 Entity resource statement	12
1.3 2017-18 Measures since Budget	15
1.4 Additional estimates, resourcing and variations to outcomes.....	18
1.5 Breakdown of additional estimates by Appropriation Bill	21
Section 2: Revisions to outcomes and planned performance	24
2. Changes to outcome and program structures since the last budget statement	24
2.1 Budgeted expenses and performance for Outcome 1	25
2.1.1 Budgeted expenses for Outcome 1	25
2.1.2 Performance criteria for Outcome 1	26
2.2 Budgeted expenses and performance for Outcome 2	27
2.2.1 Budgeted expenses for Outcome 2	28
2.2.2 Performance criteria for Outcome 2	36
2.3 Budgeted expenses and performance for Outcome 3	37
2.3.1 Budgeted expenses for Outcome 3	38
2.3.2 Performance criteria for Outcome 3	40
Section 3: Special account flows and budgeted financial statements	41
3.1 Estimates of special account flows and balances.....	41
3.2 Budgeted financial statements	43

DEPARTMENT OF FINANCE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

As part of the 2017-18 Mid-Year Economic and Fiscal Outlook, the Government announced a number of policy decisions that are outlined below. No decisions have been announced as part of the 2017-18 Additional Estimates.

Reducing Pressure on Housing Affordability — unlocking Commonwealth land

The newly established public online registry of non-corporate Commonwealth landholdings will be enhanced to support the review of proposals from external parties to put surplus Commonwealth landholdings to alternative use, including for housing development.

A strategic review of all non-corporate Commonwealth landholdings will also be conducted to determine whether landholdings are surplus, potentially surplus or under-utilised and therefore potentially available for alternate use.

Satellite Office Allowance for Large Electorates

The Government will provide funding to create an allowance for Members of the House of Representatives representing electorates spanning large geographic areas for members to recover costs associated with establishing and/or maintaining a satellite office within their electorate.

Snowy Hydro Limited — due diligence

The Government will provide funding to undertake due diligence for the proposed acquisition by the Commonwealth of a larger share, or outright ownership, of Snowy Hydro Limited.

Cox Peninsula — remediation of Wagait Shire Tip

The Government will provide funding to remediate contamination at the former Wagait Shire Tip on Commonwealth land in the Cox Peninsula, the Northern Territory, in cooperation with the Northern Territory Government.

Remediation of the Tip will facilitate the settlement of the Kenbi land claim at the Cox Peninsula.

Official Establishments

The ownership and property management of the Prime Minister's official residences has transferred from the Department of Finance to the Department of the Prime Minister and Cabinet as per the Administrative Arrangements Order (AAO) on 30 November 2017.

Parliamentary Expenses Management System

The Government will provide funding to establish an integrated ICT solution to manage and report the expenses of current and former parliamentarians and their staff, support human resources administration and to replace the current COMCAR management system with a commercial, off-the-shelf, cloud-based solution. This measure implements a key finding of the independent review, An Independent Parliamentary Entitlements System, which recommended the urgent development of a fit-for-purpose, integrated online work expenses system.

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 2017-18 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 2017-18 as at Additional Estimates February 2018

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2016-17 \$'000	2017-18 \$'000	2017-18 \$'000	2017-18 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available ^(b)	152,956	107,905	-	107,905
Departmental appropriation ^(c)	278,357	256,930	5,647	262,577
s 74 retained revenue receipts ^(d)	-	22,899	-	22,899
Departmental capital budget ^(e)	2,048	6,480	-	6,480
Annual appropriations - other services - non-operating ^(f)				
Prior year appropriations available ^(a)	-	-	-	-
Equity injection	69,808	64,202	10,651	74,853
<i>Total departmental annual appropriations</i>	<i>503,169</i>	<i>458,416</i>	<i>16,298</i>	<i>474,714</i>
Special accounts ^(g)				
Opening balance	728,420	686,095	120,976	807,071
Appropriation receipts	136,593	83,787	48,127	131,914
Non-appropriation receipts	478,655	316,887	(8,612)	308,275
<i>Total special accounts</i>	<i>1,343,668</i>	<i>1,086,769</i>	<i>160,491</i>	<i>1,247,260</i>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(136,593)</i>	<i>(83,787)</i>	<i>(48,127)</i>	<i>(131,914)</i>
Total departmental resourcing	1,710,244	1,461,398	128,662	1,590,060
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1		-	-	-
Outcome 2	16,739	13,358	(500)	12,858
Outcome 3	278,424	260,221	(2,430)	257,791
Administered capital budget ^(h)	4,919	4,983	-	4,983
Annual appropriations - other services - non-operating ^(f)				
Administered assets and liabilities	1,890	512,404	142	512,546
<i>Total administered annual appropriations</i>	<i>301,972</i>	<i>790,966</i>	<i>(2,788)</i>	<i>788,178</i>
<i>Total administered special appropriations</i>	<i>6,578,618</i>	<i>10,030,926</i>	<i>511,331</i>	<i>10,542,257</i>
Special accounts ^(g)				
Opening balance	-	-	-	-
Non-appropriation receipts	26,706,052	18,992,226	3,201,280	22,193,506
<i>Total special account receipts</i>	<i>26,706,052</i>	<i>18,992,226</i>	<i>3,201,280</i>	<i>22,193,506</i>
Total administered resourcing	33,586,642	29,814,118	3,709,823	33,523,941
Total resourcing for Department of Finance	35,296,886	31,275,516	3,838,485	35,114,001
			<i>Actual 2016-17</i>	<i>2017-18</i>
Average staffing level (number)			<i>1,307</i>	<i>1,256</i>

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

- (a) Appropriation Bill (No.1) 2017-18 and Appropriation Bill (No.3) 2017-18. An amount of \$0.2m was transferred to the Department of the Prime Minister and Cabinet under a section 75 determination.
- (b) Represents estimated unspent appropriations available from 2016-17.
- (c) Excludes Departmental Capital Budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No.2) 2017-18.
- (g) For further information on special accounts, refer Table 3.1.
- (h) Administered capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

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

Table 1.1: Department of Finance resource statement — Additional Estimates for 2017-18 as at Additional Estimates February 2018 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016-17</i>	<i>2017-18</i>	<i>2017-18</i>	<i>2017-18</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Attorney-General's Department				
<i>Law Officers Act 1964</i>	441	450	-	450
Payments made by other entities on behalf of Department of Finance (disclosed above)				
Attorney-General's Department				
<i>Parliamentary Entitlements Act 1990</i>	464	400	107	507
<i>Parliamentary Business Resources Act 2017</i>	-	-	193	193
Commonwealth Superannuation Corporation				
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	1,213	1,000	-	1,000
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	60	60	-	60
<i>Superannuation Act 1922</i>	81,985	76,163	-	76,163
<i>Superannuation Act 1976</i>	4,296,123	4,515,582	-	4,515,582
<i>Superannuation Act 1990</i>	1,937,127	1,875,469	-	1,875,469
Appropriation Act (No.1) ^(a)	512	500	-	500
Appropriation Act (No.1) ^(b)	423	451	(142)	309
Appropriation Act (No.2) ^(b)	465	992	-	992
Department of Defence				
<i>Parliamentary Entitlements Act 1990</i>	4,742	-	-	-
Department of the House of Representatives				
<i>Commonwealth of Australia Constitution Act (s66)</i>	3,158	3,141	62	3,203
<i>Parliamentary Entitlements Act 1990</i>	172	300	(137)	163
<i>Parliamentary Business Resources Act 2017</i>	-	-	20,694	20,694
<i>Parliamentary Superannuation Act 2004</i>	4,560	4,601	-	4,601
Department of Parliamentary Services				
Appropriation Act (No.1)	78	350	(335)	15
<i>Parliamentary Entitlements Act 1990</i>	20,164	19,988	(10,957)	9,031
<i>Parliamentary Business Resources Act 2017</i>	-	-	-	11,292
Department of the Senate				
<i>Commonwealth of Australia Constitution Act (s66)</i>	1,858	1,857	36	1,893
<i>Parliamentary Entitlements Act 1990</i>	112	200	(117)	83
<i>Parliamentary Business Resources Act 2017</i>	-	-	10,296	10,296
<i>Parliamentary Superannuation Act 2004</i>	2,371	2,588	-	2,588
Comcare				
<i>Parliamentary Entitlements Act 1990</i>	-	100	(100)	-
<i>Parliamentary Business Resources Act 2017</i>	-	-	-	-
Fair Work Commission				
<i>Judges' Pensions Act 1968</i>	6,850	6,578	-	6,578

(a) Compensation and legal payments.

(b) Act of Grace payments.

Note: Figures presented on a payment (cash) basis.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2017-18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017-18 Measures since Budget

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Revenue measures					
DisabilityCare Australia Fund - initial payments Administered revenues ^(a)	2.8	963	(79)	-	-
National Disability Insurance Scheme Quality and Safeguards Commission - national worker screening database Administered revenues ^(b)	2.8	(15)	(122)	(46)	-
Rollout of National Disability Insurance Scheme in Western Australia - revised implementation arrangements Administered revenues ^(c)	2.8	503	985	142	-
Total		1,451	784	96	-
Total revenue measures					
Administered		1,451	784	96	-
Departmental		-	-	-	-
Total		1,451	784	96	-

Table continues on next page

Table 1.2: Entity 2017-18 Measures since Budget (continued)

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse — additional funding Departmental expenses ^(d)	2.1	72	-	-	-
Snowy Hydro Limited — due diligence Departmental expenses	2.2	3,900	-	-	-
Cox Peninsula — remediation of Wagait Shire Tip Departmental expenses	2.3	(5,400)	(8,100)	-	-
Reducing Pressure on Housing Affordability — unlocking Commonwealth land Departmental expenses	2.3	-	-	-	-
National Disability Insurance Scheme Quality and Safeguards Commission - national worker screening database Administered expenses ^(a)	2.8	(1)	(5)	(2)	-
Rollout of National Disability Insurance Scheme in Western Australia - revised implementation arrangements Administered expenses ^(c)	2.8	20	40	5	-
Parliamentary Expenses Management System Administered expenses	3.1	-	(404)	(2,187)	(2,191)
Departmental expenses		(5,116)	(21,728)	2,360	1,872
Satellite Office Allowance for Large Electorates Administered expenses	3.1	-	-	-	-
Total		(6,525)	(30,197)	176	(319)
Total expense measures					
Administered		19	(369)	(2,184)	(2,191)
Departmental		(6,544)	(29,828)	2,360	1,872
Total		(6,525)	(30,197)	176	(319)

Table continues on next page

Table 1.2: Entity 2017-18 Measures since Budget (continued)

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Capital measures					
Cox Peninsula — remediation of Wagait Shire Tip	2.3				
Departmental capital		5,400	8,100	-	-
Parliamentary Expenses Management System	3.1				
Administered capital		-	238	-	-
Departmental capital		5,251	22,689	2,297	-
Total		10,651	31,027	2,297	-
Total capital measures					
Administered		-	238	-	-
Departmental		10,651	30,789	2,297	-
Total		10,651	31,027	2,297	-

Prepared on a Government Financial Statistics (fiscal) basis

- (a) The lead entity for measure, *DisabilityCare Australia Fund – initial payments* is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.
- (b) The lead entity for measure, *National Disability Insurance Scheme Quality and Safeguards Commission – national worker screening database* is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.
- (c) The lead entity for measure, *Rollout of National Disability Insurance Scheme in Western Australia – revised implementation arrangements* is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services Portfolio.
- (d) The lead entity for measure, *Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse – additional funding* 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, RESOURCING AND VARIATIONS TO OUTCOMES

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 2017-18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017-18 Budget

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Changes in Parameters		-	75	74	140
Other Variations		-	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		-	75	74	140
Total net impact on appropriations for Outcome 1		-	75	74	140

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since 2017-18 Budget (continued)

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 2					
Administered					
Annual appropriations					
Changes in Parameters		-	(1)	(1)	(1)
Other Variations		(358)	(358)	(358)	(358)
Special appropriations					
(including Special Accounts)					
DisabilityCare Australia Fund - initial payments	2.8	-	-	-	-
National Disability Insurance Scheme Quality and Safeguards Commission - national worker screening database	2.8	-	-	-	-
Other Variations ^(a)		476,405	-	-	-
Net impact on appropriations for Outcome 2 (administered)		476,047	(359)	(359)	(359)
Departmental					
Annual appropriations					
Parliamentary Expenses Management System	2.1	135	135	135	135
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse — additional funding	2.1	72	-	-	-
Snowy Hydro Due Diligence	2.2	3,900	-	-	-
Changes in Parameters		-	82	78	145
Other Variations		(205)	-	-	-
Special appropriations					
(including Special Accounts)					
Cox Peninsula — remediation of Wagait Shire Tip	2.3	5,400	8,100	-	-
Reducing Pressure on Housing Affordability — unlocking Commonwealth land	2.3	1,745	4,003	1,442	384
Net impact on appropriations for Outcome 2 (departmental)		11,047	12,320	1,655	664
Total net impact on appropriations for Outcome 2		487,094	11,961	1,296	305

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since 2017-18 Budget (continued)

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 3					
Administered					
Annual appropriations					
Parliamentary Expenses Management System	3.1	-	27	(189)	(190)
Changes in Parameters		-	-	(36)	(36)
Other Variations		(2,430)	(4,191)	(4,183)	(4,242)
Special appropriations (including Special Accounts)					
Parliamentary Expenses Management System	3.1	-	(193)	(1,998)	(2,001)
Changes in Parameters		-	-	(153)	(155)
Other Variations		33,657	67,252	68,250	69,395
Net impact on appropriations for Outcome 3 (administered)		31,227	62,895	61,691	62,771
Departmental					
Annual appropriations					
Parliamentary Expenses Management System	3.1	5,251	22,689	4,522	1,737
Changes in Parameters		-	24	19	39
Net impact on appropriations for Outcome 3		5,251	22,713	4,541	1,776
Total net impact on appropriations for Outcome 3		36,478	85,608	66,232	64,547

(a) This is primarily due to the revisions of the superannuation estimates.

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) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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.	17,766	13,358	12,858	-	(500)
Outcome 3					
Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, entitlements and targeted programs.	284,206	265,204	262,774	-	(2,430)
Total administered	301,972	278,562	275,632	-	(2,930)

Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2017-18 (continued)

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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.	139,003	75,602	75,602	-	-
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.	182,534	160,559	166,411	5,852	
Outcome 3					
Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, entitlements and targeted programs.	29,676	27,044	27,044	-	-
Total departmental	351,213	263,205	269,057	5,852	-
Total administered and departmental	653,185	541,767	544,689	5,852	(2,930)

Table 1.5: Appropriation Bill (No. 4) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	69,808	64,202	74,853	10,651	-
Administered assets and liabilities	1,890	512,404	512,546	142	-
Total non-operating	71,698	576,606	587,399	10,793	-

Section 2: Revisions to Outcomes and Planned Performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to outcomes or programs since the 2017-18 Portfolio Budget Statements.

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

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.

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Budget and Financial Management					
Departmental expenses					
Departmental appropriation ^(a)					
Budget Advice	53,746	52,904	52,464	54,080	54,985
Financial Reporting	27,766	31,175	28,623	28,665	28,746
Expenses not requiring appropriation in the Budget year ^(b)	6,217	11,320	11,492	11,596	11,651
Departmental total	87,729	95,400	92,579	94,341	95,382
Total expenses for program 1.1	87,729	95,400	92,579	94,341	95,382
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	81,512	84,079	81,087	82,745	83,731
Expenses not requiring appropriation in the Budget year ^(b)	6,217	11,320	11,492	11,596	11,651
Departmental total	87,729	95,400	92,579	94,341	95,382
Total expenses for Outcome 1	87,729	95,400	92,579	94,341	95,382
Average staffing level (number)					
	2016-17 422	2017-18 416			

(a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No.1)' and 's.74 Retained revenue receipts'.

(b) Expenses not requiring appropriation in the Budget year are 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 is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017-18 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 2017-18 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
Programs <ul style="list-style-type: none"> • Program 1.1 – <i>Superannuation Scheme Governance</i>
Future Fund Management Agency
Programs <ul style="list-style-type: none"> • Program 1.1 – <i>Management of the Investment of the Future Fund</i> • Program 1.2 – <i>Management of the Investment of the Australian Government Investment Funds</i>
Contribution to Outcome 2 made by linked programs <p>The Department of Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.</p> <p>The Department of Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers.</p>

Budgeted expenses for Outcome 2

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 2.2.1: Budgeted expenses 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.

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Grant in Aid - Australian Institute of Policy and Science	36	37	38	38	39
Grant in Aid - Chifley Research Centre	228	233	238	243	249
Grant in Aid - Green Institute	86	87	89	91	93
Grant in Aid - Menzies Research Centre	228	233	238	243	249
Grant in Aid - Page Research Centre	86	87	89	91	93
Grant in Aid - Royal Humane Society of Australasia	26	27	27	28	29
Grant in Aid - RSPCA Australia Inc	36	37	38	38	39
Administered total	726	741	756	773	792
Departmental expenses					
Departmental appropriation ^(a)					
Financial Framework	13,686	15,574	12,919	12,655	12,711
Government Shareholder Oversight	3,533	4,115	3,087	3,183	3,260
Special Financial Claims	2,219	2,117	2,242	2,314	2,371
Special Accounts					
Business Services Special Account	122	-	-	-	-
Expenses not requiring appropriation in the Budget year ^(b)	2,311	931	930	953	970
Departmental total	21,871	22,737	19,178	19,105	19,311
Total expenses for program 2.1	22,597	23,478	19,934	19,877	20,104

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.2: Transforming Government					
Departmental expenses					
Departmental appropriation ^(a)					
Transforming the Public Sector	28,719	39,375	26,868	23,598	14,637
Expenses not requiring appropriation in the Budget year ^(b)	2,716	932	795	710	665
Departmental total	31,435	40,307	27,663	24,308	15,302
Total expenses for Program 2.2	31,435	40,307	27,663	24,308	15,302
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	87,683	134,891	108,159	99,072	97,445
Departmental total	87,683	134,891	108,159	99,072	97,445
Total expenses for Program 2.3	87,683	134,891	108,159	99,072	97,445
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	177,077	149,425	155,168	159,782	164,540
Departmental total	177,077	149,425	155,168	159,782	164,540
Total expenses for Program 2.4	177,077	149,425	155,168	159,782	164,540
Program 2.5: Technology and Procurement Services					
Departmental expenses					
Departmental appropriation ^(a)					
Digital Transformation Agenda	23,569	25,847	21,814	17,197	15,323
Procurement Framework	12,865	13,110	13,157	13,421	13,276
Special accounts					
Coordinated Procurement				-	-
Contracting Special Account	164,760	20,992	18,994	17,860	18,203
Expenses not requiring appropriation in the Budget year ^(b)	-	4,029	4,043	4,025	4,023
Departmental total	201,194	63,978	58,008	52,503	50,825
Total expenses for Program 2.5	201,194	63,978	58,008	52,503	50,825
Program 2.6: Service Delivery Office					
Departmental expenses					
Departmental appropriation ^(a)					
Service Delivery Office	15,940	31,650	27,395	29,095	27,350
Expenses not requiring appropriation in the Budget year ^(b)	1,798	955	1,001	1,045	1,077
Departmental total	17,738	32,605	28,396	30,140	28,427
Total expenses for Program 2.6	17,738	32,605	28,396	30,140	28,427

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.7: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Act of Grace	672	2,309	1,933	1,898	1,375
Compensation and legal expenses	373	500	500	500	500
Superannuation administration costs	9,924	9,308	9,308	9,308	9,308
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	925	893	884	894	890
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	1,263	1,000	1,000	1,000	1,000
<i>Governor-General Act 1974</i>	577	744	7,341	1,331	1,314
<i>Judges' Pensions Act 1968</i>	88,722	82,735	89,262	93,731	95,497
<i>Parliamentary Contributory Superannuation Act 1948</i>	40,642	45,822	51,329	50,242	49,955
<i>Parliamentary Superannuation Act 2004</i>	6,932	7,189	7,602	8,429	8,429
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	(131)	51	43	43	42
<i>Superannuation Act 1922</i>	18,991	18,702	27,707	25,371	23,213
<i>Superannuation Act 1976</i>	2,430,315	2,532,877	3,364,157	3,323,291	3,278,951
<i>Superannuation Act 1990</i>	6,381,040	5,777,691	4,629,243	4,843,377	5,018,812
Administered total	8,980,245	8,479,821	8,190,309	8,359,415	8,489,286
Departmental expenses					
Departmental appropriation ^(a)					
Public Sector Superannuation	6,329	4,285	4,053	3,438	3,471
Expenses not requiring appropriation in the Budget year ^(b)	297	167	183	184	190
Departmental total	6,626	4,452	4,237	3,622	3,661
Total expenses for program 2.7	8,986,871	8,484,273	8,194,546	8,363,037	8,492,947

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.8: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia					
Fund Special Account ^(c)	4,718	874,392	3,175,743	1,362,543	1,003,004
Medical Research Future					
Fund Special Account ^(d)	77,927	143,306	254,751	459,458	728,457
Building Australia					
Fund Special Account ^(e)	3,625	3,705	-	-	-
Education Investment					
Fund Special Account ^(f)	26,418	5,933	-	-	-
Administered total	112,688	1,027,336	3,430,494	1,822,001	1,731,461
Total expenses for program 2.8	112,688	1,027,336	3,430,494	1,822,001	1,731,461
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	11,695	12,858	12,497	12,479	11,975
Special appropriations	8,969,276	8,467,704	8,178,568	8,347,709	8,478,103
Special accounts	112,688	1,027,336	3,430,494	1,822,001	1,731,461
Administered total	9,093,659	9,507,898	11,621,559	10,182,189	10,221,539
Departmental expenses					
Departmental appropriation ^(a)	106,860	136,074	111,536	104,900	92,398
Special accounts	429,642	305,308	282,321	276,714	280,187
Expenses not requiring appropriation					
in the Budget year ^(b)	7,122	7,013	6,952	6,918	6,926
Departmental total	543,624	448,396	400,809	388,532	379,512
Total expenses for Outcome 2	9,637,283	9,956,294	12,022,368	10,570,721	10,601,051
Average staffing level (number)					
	2016-17 661	2017-18 667			

(a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No.1)' and 's.74 Retained revenue receipts'.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.

(c) More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 32.

(d) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 33.

(e) The Building Australia Fund is to be closed by 30 June 2018, subject to the passage of legislation. More information can be found in Table 2.2.1.3 on page 34.

(f) The Education Investment Fund is to be closed by 30 June 2018, subject to the passage of legislation. More information can be found in Table 2.2.1.4 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	2017-18	2018-19	2019-20	2020-21
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
DisabilityCare Australia Fund ^(a)					
Opening balance	6,084,040	10,399,085	6,949,178	1,783,841	-
Revenue and gains					
Additional Medicare Levy - Equity	4,164,314	4,002,500	4,182,500	4,387,500	4,627,500
Investment earnings and gains	155,893	155,203	75,720	2,518	-
Expenses					
Management fees	(5,162)	(5,449)	(3,262)	(91)	-
Transfers to reimburse accounts for DisabilityCare Australia expenditure ^(b)					
Commonwealth - Equity	-	(6,733,218)	(6,247,814)	(4,811,317)	(3,624,496)
States and Territories					
- Expense	-	(868,943)	(3,172,481)	(1,362,452)	(1,003,004)
Closing balance	10,399,085	6,949,178	1,783,841	-	-

(a) 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.

(b) 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 2016-17 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.2: Medical Research Future Fund (MRFF) – Estimates of fund balances

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised	Forward	Forward	Forward
	expenses	expenses	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Medical Research					
Future Fund ^(a)					
Opening balance	3,206,407	4,608,816	7,053,014	9,399,408	17,389,230
Investment credits ^(b)	1,277,358	2,242,200	2,288,550	7,830,490	2,610,770
Revenue and gains					
Investment earnings and gains	196,053	345,304	312,594	618,791	812,814
Expenses					
Management fees	(10,127)	(21,741)	(39,838)	(73,085)	(85,571)
Transfers to Portfolio Special					
Accounts for project payments					
MRFF Health Portfolio					
Special Account -					
Expense	(60,876)	(121,565)	(214,913)	(386,373)	(642,886)
Closing balance	4,608,816	7,053,014	9,399,408	17,389,230	20,084,357

(a) The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments are 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.

(b) 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 2016-17 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.3: Building Australia Fund (BAF) – Estimates of fund balances

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Building Australia Fund ^(a)					
Opening balance	3,695,480	3,785,188	-	-	-
Revenue and gains					
Investment earnings and gains	93,333	82,067	-	-	-
Expenses					
Management fees	(3,625)	(3,705)	-	-	-
Transfers to Portfolio Special accounts for project payments ^(b)					
BAF Infrastructure Portfolio Special Account - Expense	-	-	-	-	-
BAF Infrastructure Portfolio Special Account - Equity	-	-	-	-	-
Closure: Transfer to Consolidated Revenue Fund - Equity	-	(3,863,550)	-	-	-
Closing balance	3,785,188	-	-	-	-

- (a) 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 operate until it is abolished by 30 June 2018 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, funds representing its uncommitted balance will be transferred from the CRF to the National Disability Insurance Scheme Savings Fund Special Account on its establishment.
- (b) 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 Council of Australian Governments (COAG) Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2016-17 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.4: Education Investment Fund (EIF) – Estimates of fund balances

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Education Investment Fund ^(a)					
Opening balance	3,719,974	3,785,895	-	-	-
Revenue and gains					
Investment earnings and gains	92,338	80,834	-	-	-
Expenses					
Management fees	(3,825)	(3,933)	-	-	-
Transfers to Portfolio Special accounts for project payments ^(b)					
EIF Education Portfolio Special Account - Expense	(22,593)	(2,000)	-	-	-
Closure: Transfer to Consolidated Consolidated Revenue					
Fund - Equity	-	(3,860,796)	-	-	-
Closing balance	3,785,895	-	-	-	-

- (a) 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 operate until it is abolished by 30 June 2018 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 from the CRF to the National Disability Insurance Scheme Savings Fund Special Account on its establishment.
- (b) 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 Council of Australian Governments (COAG) Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2016-17 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 is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017-18 Budget.

<p>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.</p>
<p>Program 2.1 - Public Sector Governance No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.2 - Transforming Government No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.3 - Property and Construction No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.4 – Insurance and Risk Management No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.5 – Technology and Procurement Services No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.6 – Service Delivery Office No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.7 – Public Sector Superannuation No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>
<p>Program 2.8 – Australian Government Investment Funds No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.</p>

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, work expenses and allowances, entitlements and targeted programs.

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

Outcome 3: Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Electorate and ministerial support costs	250,507	254,675	258,171	261,339	261,769
Australian Political Exchange Program	399	915	928	941	954
Australian Political Parties for Democracy Program	1,700	2,200	2,200	2,200	2,200
Special appropriations					
<i>Commonwealth of Australia</i>					
<i>Constitution Act (s66) ^(a)</i>	5,016	5,096	5,096	5,096	5,096
<i>Members of Parliament (Life Gold</i>					
<i>Pass) Act 2002</i>	(40,338)	121	-	-	-
<i>Parliamentary Entitlements Act 1990</i>	157,277	76,850	1,000	-	-
<i>Parliamentary Business Resources Act 2017</i>	-	110,409	220,053	222,129	225,448
Expenses not requiring appropriation in the Budget year ^(b)	11,964	10,237	7,110	7,056	6,891
Administered total	386,525	460,503	494,558	498,761	502,358
Departmental expenses					
Departmental appropriation ^(c)					
Services to Senators, Members and their staff	40,512	33,107	30,165	29,658	28,363
Car-with-driver and associated transport services	852	630	662	685	702
Expenses not requiring appropriation in the Budget year ^(b)	4,417	1,992	2,028	1,959	1,896
Departmental total	45,781	35,729	32,855	32,303	30,961
Total expenses for program 3.1	432,306	496,232	527,413	531,064	533,319

Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	252,606	257,790	261,299	264,480	264,923
Special appropriations	121,955	192,476	226,149	227,225	230,544
Expenses not requiring appropriation in the Budget year ^(b)	11,964	10,237	7,110	7,056	6,891
Administered total	386,525	460,503	494,558	498,761	502,358
Departmental expenses					
Departmental appropriation ^(c)	41,364	33,736	30,827	30,344	29,065
Expenses not requiring appropriation in the Budget year ^(b)	4,417	1,992	2,028	1,959	1,896
Departmental total	45,781	35,729	32,855	32,303	30,961
Total expenses for Outcome 3	432,306	496,232	527,413	531,064	533,319

	2016-17	2017-18
Average staffing level (number)	224	173

(a) Estimates for this item are subject to the *Minister of State Regulation 2012*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.

(c) Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No.1)' and 's.74 retained revenue receipts'.

Table 2.3.2: Planned performance for Outcome 3

Table 2.3.2 below details the performance criteria for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017-18 Budget.

Outcome 3 – Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.
Program 3.1 – Ministerial and Parliamentary Services No changes have been made to the performance criteria for this program since the 2017-18 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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Disability Care Australia Fund Special Account - s11 DisabilityCare Australia Fund Act 2013 (A) ^(a)	2					
2017-18		-	11,752,180	(11,752,180)	-	-
2016-17		-	12,079,167	(12,079,167)	-	-
Medical Research Future Fund Special Account - s14 Medical Research Future Fund Act 2015 (A) ^(b)	2	-				
2017-18		-	2,561,421	(2,561,421)	-	-
2016-17		-	7,038,808	(7,038,808)	-	-
Building Australia Fund Special Account - s13 Nation-building Funds Act 2008 (A) ^(c)	2					
2017-18		-	3,941,110	(3,941,110)	-	-
2016-17		-	3,269,883	(3,269,883)	-	-
Education Investment Fund - Finance Special Account - s132 Nation-building Funds Act 2008 (A) ^(d)	2	-				
2017-18		-	3,938,795	(3,938,795)	-	-
2016-17		-	4,318,194	(4,318,194)	-	-

Table continues on next page

Table 3.1: Estimates of special account flows and balances (continued)

		Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
	Outcome					
Services for Other Entities and Trust Moneys - Finance - s78 PGPA Act (A) ^(e)	2					
2017-18		-	-	-	-	-
<i>2016-17</i>		-	-	-	-	-
Business Services Special Account - s78 PGPA Act (D)	2					
2017-18		-	-	-	-	-
<i>2016-17</i>		5,856	-	(5,856)	-	-
Comcover Special Account - s78 PGPA Act (D) ^(f)	2					
2017-18		496,273	150,445	(150,446)	-	496,272
<i>2016-17</i>		434,543	152,825	(91,095)	-	496,273
Coordinated Procurement Contracting Special Account - s78 PGPA Act (D)	2					
2017-18		127,303	20,527	(20,874)	-	126,956
<i>2016-17</i>		48,728	245,907	(167,332)	-	127,303
Property Special Account 2014 - s78 PGPA Act (D)	2					
2017-18		183,496	269,217	(360,679)	-	92,034
<i>2016-17</i>		239,294	216,516	(272,314)	-	183,496
Total special accounts						
2017-18 Budget estimate		807,072	22,633,695	(22,725,505)	-	715,262
<i>Total special accounts</i>						
<i>2016-17 actual</i>		<i>728,421</i>	<i>27,321,300</i>	<i>(27,242,649)</i>	<i>-</i>	<i>807,072</i>

(A) = Administered

(D) = Departmental

- (a) 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 on page 32.
- (b) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 33.
- (c) More information on the Building Australia Fund can be found in Table 2.2.1.3 on page 34.
- (d) More information on the Education Investment Fund can be found in Table 2.2.1.4 on page 35.
- (e) 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.
- (f) The 'Receipts' column in this table includes \$9.1m (2016-17) and \$8.0m (2017-18) for Interest Equivalency Payments appropriated in departmental Appropriation Bill 1 in each year and credited to the Comcover Special Account.

3.2 BUDGETED FINANCIAL STATEMENTS

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017-18 budget year, including the impact of budget measures and resourcing on financial statements.

3.2.1 Analysis of budgeted financial statements

Budgeted Statement of Comprehensive Income - Departmental

Finance is budgeting a \$29.3m surplus for 2017-18, reduced from the \$47.1m surplus forecasted at the 2017-18 budget. This is primarily due to revisions of supplier expenses.

Budgeted Balance Sheet – Departmental

The budgeted equity position for 2017-18 is \$2,187.6m, down from the \$2,250.6m forecasted at budget the 2017-18 budget. This is primarily due to transfers of land and buildings to other agencies in 2017-18.

Schedule of Administered Activity

Estimated administered income for 2017-18 is \$1,913.9m, up from the \$1,718.2m forecasted at the 2017-18 budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds.

Estimated administered expenses for 2017-18 is \$9,968.4m, up from the \$9,133.2m forecasted at the 2017-18 budget. This is due to revisions of superannuation and Australian Government Investment Funds estimates.

Budgeted Schedule of Assets and Liabilities – Administered

The net liabilities are estimated to total \$98,907.7m by 30 June 2018, a decrease from the \$99,577.9m forecasted at the 2017-18 budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds.

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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	168,618	159,983	160,215	158,861	156,721
Suppliers	303,565	191,326	170,925	161,262	150,159
Depreciation and amortisation ^(a)	29,424	31,924	31,922	32,301	32,711
Losses from asset sales ^(b)	-	-	732	-	-
Write-down and impairment of assets	2,600	16,729	11,896	8,709	7,690
Insurance claims	163,993	136,594	140,959	145,349	149,879
Other expenses	8,934	8,767	8,767	8,767	8,767
Total expenses	677,134	545,323	525,416	515,249	505,927
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	203,173	62,448	55,072	54,912	54,742
Insurance premiums	140,290	142,441	147,226	151,233	155,232
Rental income	67,678	79,332	80,206	82,225	84,296
Other	6,291	6,888	8,265	8,265	6,888
Total own-source revenue	417,432	291,109	290,769	296,635	301,158
Gains					
Gains on valuation of investment property	5,413	-	8,078	10,794	12,098
Net gains from asset sales ^(b)	31,347	20,487	-	-	-
Other ^(c)		1,385	1,385	1,385	1,385
Total gains	36,760	21,872	9,463	12,179	13,483
Total own-source income	454,192	312,981	300,232	308,814	314,641
Net (cost of)/contribution by services	(222,942)	(232,342)	(225,184)	(206,435)	(191,286)
Revenue from Government	278,357	262,577	252,606	247,838	235,600
Surplus/(deficit) before income tax	55,415	30,235	27,422	41,403	44,314
Income tax expense	-	887	887	887	887
Surplus/(deficit) after income tax	55,415	29,348	26,535	40,516	43,427
Total comprehensive income/(loss) attributable to the Australian Government	55,415	29,348	26,535	40,516	43,427

Table continues on 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

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	37,672	8,909	6,096	20,077	22,988
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	(17,743)	(20,439)	(20,439)	(20,439)	(20,439)
Total comprehensive income/(loss) - as per the statement of comprehensive income	55,415	29,348	26,535	40,516	43,427

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) Represents the net gain/loss from the government's non-Defence Property Divestment Program within Australia.
- (c) 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 Actual	2017-18 Revised budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	749,798	604,020	604,020	604,020	604,020
Trade and other receivables ^(a)	294,754	282,714	245,402	258,380	281,212
Investments accounted for under the equity method	3,610	3,610	3,610	3,610	3,610
Other financial assets	19,135	19,135	19,135	19,135	19,135
Total financial assets	1,067,297	909,479	872,167	885,145	907,977
Non-financial assets					
Land and buildings ^(b)	1,007,709	928,478	920,422	902,805	883,049
Property, plant and equipment	30,869	62,052	88,199	106,030	117,761
Investment property ^(b)	847,703	849,798	857,876	868,670	880,768
Intangibles	94,386	109,885	143,134	146,597	146,600
Other non-financial assets	9,442	9,442	9,442	9,442	9,442
Total non-financial assets	1,990,109	1,959,655	2,019,073	2,033,544	2,037,620
Total assets	3,057,406	2,869,134	2,891,240	2,918,689	2,945,597
LIABILITIES					
Payables					
Suppliers	87,461	84,010	90,558	97,106	103,654
Unearned Revenue	149,183	19,182	19,182	19,182	19,182
Return of equity	57,145	57,145	57,145	57,145	57,145
Other payables	12,066	10,898	11,665	12,432	13,199
Total payables	305,855	171,235	178,550	185,865	193,180
Provisions					
Employee provisions	58,403	62,670	65,102	67,534	69,966
Outstanding insurance claims	438,663	438,663	438,663	438,663	438,663
Other provisions	8,815	8,917	8,917	8,917	8,917
Total provisions	505,881	510,250	512,682	515,114	517,546
Total liabilities	811,736	681,485	691,232	700,979	710,726
Net assets	2,245,670	2,187,649	2,200,008	2,217,710	2,234,871
EQUITY ^(c)					
Parent entity interest					
Contributed equity	1,638,593	1,608,666	1,639,711	1,651,878	1,660,593
Reserves	199,141	199,141	199,141	199,141	199,141
Retained surplus / (accumulated deficit)	407,936	379,842	361,156	366,691	375,137
Total parent entity interest	2,245,670	2,187,649	2,200,008	2,217,710	2,234,871
Total Equity	2,245,670	2,187,649	2,200,008	2,217,710	2,234,871

Prepared on Australian Accounting Standards basis.

(a) Primarily represents appropriation receivable (including capital appropriation) and the special accounts.

(b) Primarily represents properties in the Australian Government's non-Defence property portfolio.

(c) 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 2017-18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	407,936	199,141	1,638,593	2,245,670
Adjustment for changes in accounting policies				-
Adjusted opening balance	407,936	199,141	1,638,593	2,245,670
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	29,348	-	-	29,348
Total comprehensive income	29,348	-	-	29,348
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation ^(a)	-	-	43,465	43,465
Departmental Capital Budget (DCB)	-	-	6,480	6,480
Other	(57,442)	-	-	(57,442)
Restructuring ^(b)	-	-	(79,872)	(79,872)
Sub-total transactions with owners	(57,442)	-	(29,927)	(87,369)
Transfers between equity components				-
Estimated closing balance as at 30 June 2018	379,842	199,141	1,608,666	2,187,649
Closing balance attributable to the Australian Government	379,842	199,141	1,608,666	2,187,649

Prepared on Australian Accounting Standards basis

(a) Equity injections for construction and ICT projects.

(b) 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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Rendering of services	341,085	269,492	135,550	137,409	139,310
Appropriations	306,124	246,414	289,646	234,588	212,496
Insurance premiums	140,301	142,441	147,226	151,233	155,232
Other	11,204	6,888	8,265	8,265	6,888
Total cash received	798,714	665,235	580,687	531,495	513,926
Cash used					
Employees	175,502	164,964	157,783	156,429	154,289
Suppliers	337,210	308,155	163,724	153,329	142,226
Insurance claims	76,726	136,594	140,959	145,349	149,879
Transfer to OPA	-	57,439	45,221	34,981	34,981
Other	-	148,887	8,887	8,887	8,887
Total cash used	589,438	816,039	516,574	498,975	490,262
Net cash from / (used by) operating activities	209,276	(150,804)	64,113	32,520	23,664
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of assets	22,805	57,028	900	-	-
Total cash received	22,805	57,028	900	-	-
Cash used					
Construction / Purchase of land and buildings	88,949	32,735	33,868	2,956	206
Construction / Purchase of property, plant and equipment	8,126	43,621	38,586	30,270	24,168
Construction / Purchase intangibles	18,830	23,496	41,247	11,461	8,005
Construction / Purchase investment properties	30,629	2,095	-	-	-
Other	40,620	-	-	-	-
Total cash used	187,154	101,947	113,701	44,687	32,379
Net cash from / (used by) investing activities	(164,349)	(44,919)	(112,801)	(44,687)	(32,379)

Table continues on next page.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	125,284	49,945	48,688	12,167	8,715
Total cash received	125,284	49,945	48,688	12,167	8,715
Cash used					
Return of contributed equity	67,646	-	-	-	-
Total cash used	67,646	-	-	-	-
Net cash from / (used by) financing activities	57,638	49,945	48,688	12,167	8,715
Net increase/(decrease) in cash held	102,565	(145,778)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	647,233	749,798	604,020	604,020	604,020
Cash and cash equivalents at the end of the reporting period	749,798	604,020	604,020	604,020	604,020

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	-	6,480	6,479	6,495	6,532
Equity injections - Act No. 2 and Bill 4	69,808	74,853	42,211	5,672	2,183
Total new capital appropriations	69,808	81,333	48,690	12,167	8,715
Provided for:					
Purchase of non-financial assets	69,808	41,333	48,690	12,167	8,715
Other Items	-	40,000	-	-	-
Total Items	69,808	81,333	48,690	12,167	8,715
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	59,459	80,949	14,164	2,389
Funded by capital appropriation - DCB	126,342	6,480	6,478	6,495	6,532
Funded internally from departmental resources ^(a)	59,240	36,008	26,274	24,028	23,458
TOTAL AMOUNT SPENT	185,582	101,947	113,701	44,687	32,379
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT					
Total purchases	185,582	101,947	113,701	44,687	32,379
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	185,582	101,947	113,701	44,687	32,379

Prepared on Australian Accounting Standards basis.

(a) Includes the following sources of funding:

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

Table 3.7: Statement of asset movements (2017-18 Budget year)

	Land	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017							
Gross book value	387,641	617,347	30,869	847,703	148,234	4,318	2,036,112
Accumulated depreciation/amortisation and impairment	-	(1,596)	-	-	(53,848)	-	(55,444)
Opening net book balance	387,641	615,751	30,869	847,703	94,386	4,318	1,980,668
CAPITAL ASSET ADDITIONS							
Estimated expenditure on new or replacement assets							
By purchase - appropriation equity ^(a)	5,400	27,335	43,622	2,095	23,495	-	101,947
By purchase - appropriation ordinary annual services ^(b)	-	-	-	-	-	-	-
Total additions	5,400	27,335	43,622	2,095	23,495	-	101,947
Other movements							
Depreciation/amortisation expense	-	(11,489)	(12,439)	-	(7,996)	-	(31,924)
From disposal of entities or operations (including restructuring) ^(c)	(44,000)	(39,749)	-	-	-	-	(83,749)
Other	-	(16,729)	-	-	-	-	(16,729)
Total other movements	(44,000)	(67,967)	(12,439)	-	(7,996)	-	(132,402)
As at 30 June 2018							
Gross book value	349,041	588,204	74,491	849,798	171,729	4,318	2,037,581
Accumulated depreciation/amortisation and impairment	-	(13,085)	(12,439)	-	(61,844)	-	(87,368)
Closing net book balance	349,041	575,119	62,052	849,798	109,885	4,318	1,950,213

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No.2) 2017-2018 and Bill (No.4) 2017-2018, including CDABs.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2017-18* and Bill (No.3) 2017-18 for depreciation/amortisation expenses, DCBs or other operational expenses.

(c) 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 Actual	2017-18 Revised budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	195,099	286,986	323,961	327,100	328,611
Suppliers	192,888	194,756	200,107	231,256	245,733
Superannuation ^(a)	8,961,212	8,466,653	8,177,524	8,346,666	8,477,061
Distributions from the Investment Funds ^(b)	83,469	992,508	3,387,392	1,748,824	1,645,890
Grants	2,526	2,941	2,957	2,973	2,993
Depreciation and amortisation	11,965	20,691	20,691	20,691	20,691
Write-down and impairment of assets	2,228	-	-	-	-
Other expenses	30,797	3,862	3,478	3,443	2,919
Total expenses administered on behalf of Government	9,480,184	9,968,397	12,116,110	10,680,953	10,723,898
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Rendering of services	3,339	3,839	3,904	3,904	3,904
Interest and dividends ^(c)	154,687	488,336	375,178	585,446	758,344
Superannuation contributions ^(d)	1,274,957	1,203,510	1,148,607	1,109,747	1,059,283
Other revenue	22,598	14,505	9,310	9,310	9,310
Total non-taxation revenue	1,455,581	1,710,190	1,536,999	1,708,407	1,830,841
Total own-source revenue administered on behalf of Government	1,455,581	1,710,190	1,536,999	1,708,407	1,830,841
Gains					
Gain on sale of investments	439,306	199,296	38,628	61,927	81,081
Other gains	199	4,455	4,455	4,455	4,455
Total gains administered on behalf of Government	439,505	203,751	43,083	66,382	85,536
Total own-sourced income administered on behalf of Government	1,895,086	1,913,941	1,580,082	1,774,789	1,916,377
Net (cost of)/contribution by services	7,585,098	8,054,456	10,536,028	8,906,164	8,807,521
Total comprehensive income/(loss)	(7,585,098)	(8,054,456)	(10,536,028)	(8,906,164)	(8,807,521)

Prepared on Australian Accounting Standards basis.

- (a) The 2017-18 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.
- (b) 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 2.2.1.1-4.
- (c) 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.
- (d) 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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,159	-	-	-	-
Trade and other receivables	140,473	147,369	140,398	133,075	125,551
Investment ^(a)	23,269,466	15,087,165	12,429,228	18,731,204	21,437,331
Other financial assets	14,119	2,210	2,210	2,210	2,210
Total financial assets	23,425,217	15,236,744	12,571,836	18,866,489	21,565,092
Non-financial assets					
Land and buildings	24,889	20,576	17,599	14,574	11,600
Property, plant and equipment	74,154	68,945	63,231	57,515	51,820
Intangibles	1,071	1,070	1,070	1,070	1,070
Other non-financial assets	3,491	3,549	3,549	3,549	3,549
Total non-financial assets	103,605	94,140	85,449	76,708	68,039
Total assets administered on behalf of Government	23,528,822	15,330,884	12,657,285	18,943,197	21,633,131
LIABILITIES					
Payables					
Suppliers	12,418	11,171	11,171	11,171	11,171
Other payables	180,215	11,303	11,303	11,303	11,303
Total payables	192,633	22,474	22,474	22,474	22,474
Provisions					
Employees ^(b)	237,009	237,009	237,009	237,009	237,009
Superannuation ^(c)	172,352,268	113,965,454	117,262,041	120,492,029	123,626,533
Other provisions	18,314	13,621	13,019	12,353	11,637
Total provisions	172,607,591	114,216,084	117,512,069	120,741,391	123,875,179
Total liabilities administered on behalf of Government	172,800,224	114,238,558	117,534,543	120,763,865	123,897,653
Net assets/(liabilities)	(149,271,402)	(98,907,674)	(104,877,258)	(101,820,668)	(102,264,522)

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the *Members of Parliament (Staff) Act 1984*.
- (c) 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 Actual	2017-18 Revised budget	2018-19 Forw ard estimate	2019-20 Forw ard estimate	2020-21 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Rendering of services	3,995	3,837	3,902	3,902	3,902
Interest and dividends ^(a)	148,429	484,856	369,969	580,369	753,424
Superannuation contributions - employees	1,270,538	1,190,812	1,127,175	1,080,817	1,034,504
Superannuation funds contributions ^(c)	2,132,494	1,884,657	1,894,747	1,983,848	2,077,341
Other	485,453	8,005	2,810	2,810	2,810
Total cash received	4,040,909	3,572,167	3,398,603	3,651,746	3,871,981
Cash used					
Employees ^(d)	268,977	234,898	271,696	275,677	277,212
Suppliers	210,806	190,305	195,652	226,801	241,278
Distributions from the investment funds ^(e)	83,469	992,508	3,387,392	1,748,824	1,645,890
Grants	1,800	2,941	2,957	2,973	2,993
Superannuation ^(f)	6,380,557	6,571,480	6,778,100	7,103,373	7,426,957
Other	612	4,552	4,078	4,105	3,633
Total cash used	6,946,221	7,996,684	10,639,875	9,361,753	9,597,963
Net cash from/(used by) operating activities	(2,905,312)	(4,424,517)	(7,241,272)	(5,710,007)	(5,725,982)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	19,960,339	15,484,900	9,678,308	6,633,317	5,355,957
Proceeds from sales of plant and equipment	17	-	-	-	-
Repayments of advances and loans	11,600	11,944	12,180	12,400	12,444
Total cash received	19,971,956	15,496,844	9,690,488	6,645,717	5,368,401
Cash used					
Purchase of property, plant and equipment	2,757	2,844	2,874	2,895	2,916
Purchase of buildings	5,756	9,100	9,306	9,505	9,528
Purchase of investments	25,866,742	6,718,690	6,831,533	12,788,168	7,980,803
Purchase of intangibles	57	-	-	-	-
Total cash used	25,875,312	6,730,634	6,843,713	12,800,568	7,993,247
Net cash from/(used by) investing activities	(5,903,356)	8,766,210	2,846,775	(6,154,851)	(2,624,846)

Table continues on next page

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributions to the Investment Funds	5,441,672	6,244,700	6,471,050	12,217,990	7,238,270
Contributed Equity	2,134,273	2,388,547	2,062,031	2,086,441	2,095,053
Total cash received	7,575,945	8,633,247	8,533,081	14,304,431	9,333,323
Cash used					
Distributions from the investment funds ^(e)	3,189	14,457,564	6,247,815	4,811,316	3,624,496
Total cash used	3,189	14,457,564	6,247,815	4,811,316	3,624,496
Net cash from/(used by) financing activities	7,572,756	(5,824,317)	2,285,267	9,493,115	5,708,827
Net increase/(decrease) in cash held	(1,235,912)	(1,482,624)	(2,109,230)	(2,371,743)	(2,642,001)
Cash and cash equivalents at beginning of reporting period ^(g)	1,496	1,159	-	-	-
Cash from Official Public Account for:					
- Appropriations	4,726,308	5,144,183	5,376,151	5,616,289	5,837,811
Total cash from Official Public Account	4,726,308	5,144,183	5,376,151	5,616,289	5,837,811
Cash to Official Public Account for:					
- Appropriations	(3,475,849)	(3,662,718)	(3,266,921)	(3,244,546)	(3,195,810)
Total cash to Official Public Account	(3,475,849)	(3,662,718)	(3,266,921)	(3,244,546)	(3,195,810)
Cash and cash equivalents at end of reporting period	1,159	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.2.1.1-4.
- (b) Primarily represents the CSS and PSS notional employer contributions.
- (c) Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
- (d) Represents expenditure on staff employed under the *Members of Parliament (Staff) Act 1984*.
- (e) 'Distributions from the Investment Funds' represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
- (f) Expenditure associated with unfunded liabilities for the government's civilian superannuation schemes.
- (g) The 2017-18 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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB) ^(a)	4,919	4,983	5,054	5,140	5,212
Administered Assets and Liabilities - Act 2 and Bill 4	1,537	512,546	161,600	96,660	11,709
Loans - Act 2 and Bill 4 ^(b)	-	-	-	-	-
Special capital appropriation ^(c)	2,071,674	1,878,898	1,888,247	1,977,647	2,071,138
Total new capital appropriations	2,078,130	2,396,427	2,054,901	2,079,447	2,088,059
Provided for:					
Purchase of non-financial assets	5,782	5,846	5,070	5,156	5,228
Annual finance lease costs	-	-	-	-	-
Other Items	2,072,348	2,391,264	2,050,415	2,074,935	2,083,524
Total Items	2,078,130	2,397,110	2,055,485	2,080,091	2,088,752
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	1,710	863	16	16	16
Funded by capital appropriation - ACB	4,919	4,983	5,054	5,140	5,212
Funded internally from departmental resources	8,458	5,524	7,130	6,994	6,994
TOTAL AMOUNT SPENT	15,087	11,370	12,200	12,150	12,222
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	15,087	11,370	12,200	12,150	12,222
Total cash used to acquire assets	15,087	11,370	12,200	12,150	12,222

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 4 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

(c) Represent appropriation to pay unfunded component of superannuation benefits under the PSS and CSS.

Table 3.12: Statement of administered asset movements (2017-18 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017				
Gross book value	25,010	74,152	3,238	102,400
Accumulated depreciation/amortisation and impairment	(121)	-	(2,168)	(2,289)
Opening net book balance	24,889	74,152	1,070	100,111
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ^(a)	7,973	3,398	-	11,371
Total additions	7,973	3,398	-	11,371
Other movements				
Assets held for sale or in a disposal group held for sale				-
Depreciation/amortisation expense	(12,086)	(8,605)	-	(20,691)
From disposal of entities or operations (including restructuring)	(200)	-	-	(200)
Total other movements	(12,286)	(8,605)	-	(20,891)
As at 30 June 2018				
Gross book value	32,783	77,550	3,238	113,571
Accumulated depreciation/amortisation and impairment	(12,207)	(8,605)	(2,168)	(22,980)
Closing net book balance	20,576	68,945	1,070	90,591

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Act (No. 2) 2017-2018 and Bill (No.4) 2017-2018, includes CDAB

AUSTRALIAN ELECTORAL COMMISSION DEPARTMENT OF FINANCE

Section 1: Entity overview and resources.....	61
1.1 Strategic direction statement.....	61
1.2 Entity resource statement	61
1.3 2017-18 measures since Budget	63
1.4 Additional estimates, resourcing and variations to outcomes.....	64
1.5 Breakdown of additional estimates by Appropriation Bill	65
Section 2: Revisions to outcomes and planned performance	66
2. Changes to outcome and program structures since the last budget statement	66
2.1 Budgeted expenses and performance for Outcome 1	66
2.1.1 Budgeted expenses for Outcome 1	67
2.1.2 Performance criteria for Outcome 1	68
Section 3: Special account flows and budgeted financial statements.....	69
3.1 Estimates of special account flows and balances (where required)	69
3.2 Budgeted financial statements.....	70

AUSTRALIAN ELECTORAL COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

No changes have occurred that impact on the Australian Electoral Commission's (AEC's) Strategic Direction since the issue of the 2017-18 Portfolio Budget Statements. A full outline of the AEC's Strategic Direction can be found in the 2017-18 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 2017-18 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Australian Electoral Commission resource statement — Additional Estimates for 2017-18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016-17 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Departmental appropriation	308,187	123,156	19,142	142,298
s 74 retained revenue receipts ^(b)	18,454	11,038	-	11,038
Departmental capital budget ^(c)	6,171	10,784	11,586	22,370
<i>Total departmental annual appropriations</i>	<i>332,812</i>	<i>144,978</i>	<i>30,728</i>	<i>175,706</i>
<i>Total departmental special appropriations ^(d)</i>	<i>9,000</i>	<i>9,000</i>	<i>5,900</i>	<i>14,900</i>
Total departmental resourcing	341,812	153,978	36,628	190,606
Administered				
<i>Total administered special appropriations</i>	<i>74,000</i>	<i>-</i>	<i>644</i>	<i>644</i>
Special accounts				
Opening balance	2,268	-	1,338	1,338
<i>Total special account receipts</i>	<i>2,268</i>	<i>-</i>	<i>1,338</i>	<i>1,338</i>
Total administered resourcing	76,268	-	1,982	1,982
Total resourcing for the Australian Electoral Commission	418,080	153,978	38,610	192,588
			<i>Actual 2016-17</i>	<i>2017-18</i>
Average staffing level (number)			809	795

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

(a) Appropriation Act (No. 1) 2017-2018 and Appropriation Bill (No. 3) 2017-2018.

(b) Estimated retained revenue receipts under section 74 of the *PGPA Act*.

(c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) Excludes 'Special Public Money' held in accounts like Other Trust Monies account (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts see Table 3.1.

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2017-18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Australian Electoral Commission 2017-18 Measures since Budget

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures					
Electoral Integrity Reforms	1.1				
Departmental expenses		16,584	12,430	6,477	6,575
Total		16,584	12,430	6,477	6,575
Total expense measures					
Departmental		16,584	12,430	6,477	6,575
Total		16,584	12,430	6,477	6,575
Capital measures					
Electoral Integrity Reforms	1.1				
Departmental capital		11,586	2,791	-	-
Total		11,586	2,791	-	-
Total capital measures					
Departmental		11,586	2,791	-	-
Total		11,586	2,791	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017-18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017-18 Budget

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 1					
Administered					
Special appropriations					
(including Special Accounts)					
Other Variations	1.1	644	-	-	-
Net impact on appropriations for Outcome 1 (administered)		644	-	-	-
Outcome 1					
Departmental					
Annual appropriations					
Electoral Integrity Reforms	1.1	28,170	15,221	6,477	6,575
Changes in Parameters		-	329	113	288
Other Variations		2,558	(1,225)	(4,000)	(4,000)
Special appropriations					
Other Variations		5,900	5,900	5,900	5,900
Net impact on appropriations for Outcome 1 (departmental)		36,628	20,225	8,490	8,763
Total net impact on appropriations for Outcome 1		37,272	20,225	8,490	8,763

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) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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 programmes.	314,358	129,940	164,668	34,728	-
Total departmental	314,358	129,940	164,668	34,728	-
Total administered and departmental	314,358	129,940	164,668	34,728	-

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The AEC has not made any changes to the objectives, deliverables and key performance indicators of any programme since the 2017-18 Portfolio Budget Statements. The following tables provide an update of the 2016-17 actual expenses and the 2017-18 estimated expenses incorporating the measures and estimates variations provided in Section 1.

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 programmes.

Budgeted expenses for Outcome 1

This table shows how much the 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

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.

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	65,105	644	76,000	-	-
Administered total	65,105	644	76,000	-	-
Departmental expenses					
Departmental appropriation	263,010	142,298	337,600	107,777	140,022
s 74 Retained revenue receipts ^(a)	18,454	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	9,000	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year ^(b)	9,229	8,291	8,821	9,612	12,051
Departmental total	299,693	176,527	372,359	143,327	178,011
Total expenses for program 1.1	364,798	177,171	448,359	143,327	178,011
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	65,105	644	76,000	-	-
Administered total	65,105	644	76,000	-	-
Departmental expenses					
Departmental appropriation	263,010	142,298	337,600	107,777	140,022
s 74 Retained revenue receipts ^(a)	18,454	11,038	11,038	11,038	11,038
Special appropriations	9,000	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year ^(b)	9,229	8,291	8,821	9,612	12,051
Departmental total	299,693	176,527	372,359	143,327	178,011
Total expenses for Outcome 1	364,798	177,171	448,359	143,327	178,011
Average staffing level (number)					
	809	795			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are 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 is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017-18 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 programmes.
Program 1.1 – Deliver Electoral Events No changes have been made to the performance criteria for this program since the 2017-18 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 Australian Electoral Commission.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Determination - s78 PGPA Act (A)	1				
2017-18		1,338			1,338
2016-17		2,268	2	(932)	1,338
Total special accounts					
2017-18 Budget estimate		1,338	-	-	1,338
<i>Total special accounts</i>					
2016-17 actual		2,268	2	(932)	1,338

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2017-18 Portfolio Budget Statements. The changes reflect additional funding received for the by-elections in both Bennelong and New England, and also the Redistributions in Victoria, South Australia and the Australian Capital Territory. Additional Administered appropriations have also been received to fund the political party payments incurred as a result of the New England and the Bennelong by-elections.

The AEC has also secured additional Departmental appropriations to implement the Electoral Integrity Reform measure supported by Government.

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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	152,607	83,850	178,239	78,787	86,365
Suppliers	135,675	84,386	185,299	54,928	79,595
Depreciation and amortisation	9,229	8,206	8,736	9,527	11,966
Finance costs	22	-	-	-	-
Write-down and impairment of assets	1,502	-	-	-	-
Losses from asset sales	658	-	-	-	-
Other expenses	-	85	85	85	85
Total expenses	299,693	176,527	372,359	143,327	178,011
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	18,235	11,038	11,038	11,038	11,038
Other revenue	219	-	-	-	-
Total own-source revenue	18,454	11,038	11,038	11,038	11,038
Gains					
Other gains	48	85	85	85	85
Total gains	48	85	85	85	85
Total own-source income	18,502	11,123	11,123	11,123	11,123
Net cost of / (contribution by) services	(281,191)	(165,404)	(361,236)	(132,204)	(166,888)
Revenue from Government	317,187	157,198	352,500	122,677	154,922
Surplus/(deficit) attributable to the Australian Government	35,996	(8,206)	(8,736)	(9,527)	(11,966)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(311)	-	-	-	-
Total other comprehensive income	(311)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	35,685	(8,206)	(8,736)	(9,527)	(11,966)

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 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	44,914	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	9,229	8,206	8,736	9,527	11,966
Total comprehensive income/(loss) - as per the statement of comprehensive income	35,685	(8,206)	(8,736)	(9,527)	(11,966)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,220	4,220	4,220	4,220	4,220
Trade and other receivables	85,541	85,541	85,541	85,541	85,541
Total financial assets	89,761	89,761	89,761	89,761	89,761
Non-financial assets					
Land and buildings	8,424	7,873	8,999	6,649	6,448
Property, plant and equipment	6,603	11,173	11,505	13,061	12,575
Intangibles	10,982	21,127	24,505	26,647	25,953
Inventories	3,909	3,909	3,909	3,909	3,909
Other non-financial assets	3,135	3,135	3,135	3,135	3,135
Total non-financial assets	33,053	47,217	52,053	53,401	52,020
Total assets	122,814	136,978	141,814	143,162	141,781
LIABILITIES					
Payables					
Suppliers	5,875	5,875	5,875	5,875	5,875
Personal benefits	1,323	1,323	1,323	1,323	1,323
Other payables	2,255	5,264	5,264	5,264	5,264
Total payables	9,453	12,462	12,462	12,462	12,462
Provisions					
Employee provisions	25,130	25,130	25,130	25,130	25,130
Other provisions	1,570	1,570	1,570	1,570	1,570
Total provisions	26,700	26,700	26,700	26,700	26,700
Total liabilities	36,153	39,162	39,162	39,162	39,162
Net assets	86,661	97,816	102,652	104,000	102,619
EQUITY ^(a)					
Parent entity interest					
Contributed equity	60,373	82,743	96,315	107,190	117,775
Reserves	22,674	22,674	22,674	22,674	22,674
Retained surplus / (accumulated deficit)	3,614	(7,601)	(16,337)	(25,864)	(37,830)
Total parent entity interest	86,661	97,816	102,652	104,000	102,619
Total Equity	86,661	97,816	102,652	104,000	102,619

Prepared on Australian Accounting Standards basis.

(a) 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 2017-18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	3,614	22,674	60,373	86,661
Adjusted opening balance	3,614	22,674	60,373	86,661
Comprehensive income				
Surplus/(deficit) for the period	(8,206)	-	-	(8,206)
Total comprehensive income	(8,206)	-	-	(8,206)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	22,370	22,370
Sub-total transactions with owners	-	-	22,370	22,370
Estimated closing balance as at 30 June 2018	(4,592)	22,674	82,743	100,825
Closing balance attributable to the Australian Government	(4,592)	22,674	82,743	100,825

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	311,069	157,198	352,500	122,677	154,922
Sale of goods and rendering of services	19,984	11,038	11,038	11,038	11,038
Net GST received	19,604	-	-	-	-
Total cash received	350,657	168,236	363,538	133,715	165,960
Cash used					
Employees	157,530	83,850	178,239	78,787	86,365
Suppliers	206,335	84,386	185,299	54,928	79,595
Total cash used	363,865	168,236	363,538	133,715	165,960
Net cash from / (used by) operating activities	(13,208)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,644	22,370	13,572	10,875	10,585
Total cash used	3,644	22,370	13,572	10,875	10,585
Net cash from / (used by) investing activities	(3,644)	(22,370)	(13,572)	(10,875)	(10,585)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,140	22,370	13,572	10,875	10,585
Total cash received	3,140	22,370	13,572	10,875	10,585
Net cash from / (used by) financing activities	3,140	22,370	13,572	10,875	10,585
Net increase/(decrease) in cash held	(13,712)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	17,932	4,220	4,220	4,220	4,220
Cash and cash equivalents at the end of the reporting period	4,220	4,220	4,220	4,220	4,220

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	6,171	22,370	13,572	10,875	10,585
Total new capital appropriations	6,171	22,370	13,572	10,875	10,585
Provided for:					
Purchase of non-financial assets	6,171	22,370	13,572	10,875	10,585
Total Items	6,171	22,370	13,572	10,875	10,585
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	6,171	22,370	13,572	10,875	10,585
TOTAL AMOUNT SPENT	6,171	22,370	13,572	10,875	10,585
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,171	22,370	13,572	10,875	10,585
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	6,171	22,370	13,572	10,875	10,585

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of asset movements (2017-18 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	8,424	6,602	56,552	71,578
Accumulated depreciation/amortisation and impairment	-	-	(45,569)	(45,569)
Opening net book balance	8,424	6,602	10,983	26,009
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	2,336	7,158	12,876	22,370
Total additions	2,336	7,158	12,876	22,370
Other movements				
Depreciation/amortisation expense	(2,887)	(2,588)	(2,731)	(8,206)
Total other movements	(2,887)	(2,588)	(2,731)	(8,206)
As at 30 June 2018				
Gross book value	10,760	13,760	69,428	93,948
Accumulated depreciation/amortisation and impairment	(2,887)	(2,588)	(48,300)	(53,775)
Closing net book balance	7,873	11,172	21,128	40,173

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2017-18* and Bill (No.3) 2017-18 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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	62,883	644	76,000	-	-
Total expenses administered on behalf of Government	62,883	644	76,000	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	3,746	33	2,000	66	33
Total non-taxation revenue	3,746	33	2,000	66	33
Total own-source revenue administered on behalf of Government	3,746	33	2,000	66	33
Total own-source income administered on behalf of Government	3,746	33	2,000	66	33
Net cost off/(contribution by) services	59,137	611	74,000	(66)	(33)
Total comprehensive income (loss) attributable to the Australian Government	(59,137)	(611)	(74,000)	66	33

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 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,560	3,560	3,560	3,560	3,560
Total financial assets	3,560	3,560	3,560	3,560	3,560
Total assets administered on behalf of Government	3,560	3,560	3,560	3,560	3,560
Net assets/(liabilities)	3,560	3,560	3,560	3,560	3,560

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fines	3,746	33	2,000	66	33
Other	2	-	-	-	-
Total cash received	3,748	33	2,000	66	33
Cash used					
Other	63,815	644	76,000	-	-
Total cash used	63,815	644	76,000	-	-
Net cash from / (used by) operating activities	(60,067)	(611)	(74,000)	66	33
Net increase/(decrease) in cash held	(60,067)	(611)	(74,000)	66	33
Cash and cash equivalents at beginning of reporting period	2,268	3,560	3,560	3,560	3,560
Cash from Official Public Account for:					
- Appropriations	65,105	644	74,000	-	-
- Special Accounts					
Total cash from Official Public Account	65,105	644	74,000	-	-
Cash to Official Public Account for:					
- Appropriations	(3,746)	(33)	-	(66)	(33)
Total cash to Official Public Account	(3,746)	(33)	-	(66)	(33)
Cash and cash equivalents at end of reporting period	3,560	3,560	3,560	3,560	3,560

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The AEC has no budgeted capital administered on behalf of Government.

Table 3.12: Statement of administered asset movements (2017-18 Budget year)

The AEC has no budgeted non-financial assets administered on behalf of the Government.

INDEPENDENT PARLIAMENTARY EXPENSES AUTHORITY

- Section 1: Entity overview and resources..... 83**
 - 1.1 Strategic direction statement..... 83
 - 1.2 Entity resource statement 83
 - 1.3 2017-18 Measures since Budget 85
 - 1.4 Additional estimates, resourcing and variations to outcomes..... 86
 - 1.5 Breakdown of additional estimates by Appropriation Bill 87
- Section 2: Revisions to outcomes and planned performance 88**
 - 2. Changes to outcome and program structures since the last budget statement 88
 - 2.1 Budgeted expenses and performance for Outcome 1 88
 - 2.1.1 Budgeted expenses for Outcome 1 89
 - 2.1.2 Performance criteria for Outcome 1 90
- Section 3: Budgeted financial statements..... 91**
 - 3.1 Budgeted financial statements..... 91

INDEPENDENT PARLIAMENTARY EXPENSES AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

No changes have occurred that impact on the Independent Parliamentary Expenses Authority's (IPEA's) Strategic Direction since the issue of the 2017-18 Portfolio Budget Statements.

On 1 July 2017, IPEA became a statutory authority established by the IPEA Act. All functions, appropriations, assets, liabilities and commitments of the IPEA executive agency which operated as an executive agency from 3 April 2017 to 30 June 2017 were transferred to the IPEA statutory authority on 1 July 2017.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for IPEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017-18 Budget year, including variations through Appropriation Bill No. 3 and Special Appropriations.

Table 1.1: Independent Parliamentary Expenses Authority resource statement — Additional Estimates for 2017-18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016-17 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation	2,227	10,142	-	10,142
<i>Total departmental annual appropriations</i>	<i>2,227</i>	<i>10,142</i>	<i>-</i>	<i>10,142</i>
Total departmental resourcing	2,227	10,142	-	10,142
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	9,221	34,362	181	34,543
<i>Total administered annual appropriations</i>	<i>9,221</i>	<i>34,362</i>	<i>181</i>	<i>34,543</i>
<i>Total administered special appropriations (b)</i>	<i>9,520</i>	<i>31,475</i>	<i>(251)</i>	<i>31,224</i>
Total administered resourcing	18,741	65,837	(70)	65,767
Total resourcing for entity Independent Parliamentary Expenses Authority	20,968	75,979	(70)	75,909
		<i>Actual 2016-17</i>	<i>2017-18</i>	
Average staffing level (number)		<i>11</i>	<i>66</i>	

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

(a) Appropriation Act (No. 1) 2017-2018 and Appropriation Bill (No. 3) 2017-2018.

(b) For further information on special appropriations, please refer to Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special appropriations.

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

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2017-18 Budget, with the affected program identified.

Table 1.2: Entity 2017-18 Measures since Budget

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures					
Parliamentary Expenses Management System ^(a)	1.1				
Departmental expenses		-	-	87	(1,317)
Total		-	-	87	(1,317)
Total expense measures					
Departmental		-	-	87	(1,317)
Total		-	-	87	(1,317)

Prepared on a Government Financial Statistics (fiscal) basis.

(a) The lead entity for measure *Parliamentary Expenses Management System* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance Portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for IPEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017-18 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2017-18 Budget

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters	1.1	-	-	(35)	(35)
Other Variations	1.1	181	217	217	217
Special appropriations (including Special Accounts)					
Changes in Parameters	1.1			(37)	(33)
Other Variations	1.1	(251)	(231)	(236)	(242)
Net impact on appropriations for Outcome 1 (administered)		(70)	(14)	(91)	(93)
Departmental					
Annual appropriations					
Parliamentary Expenses					
Management System	1.1	-	-	87	(1,317)
Changes in Parameters		-	10	10	20
Net impact on appropriations for Outcome 1 (departmental)		-	10	97	(1,297)
Total net impact on appropriations for Outcome 1		(70)	(4)	6	(1,390)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the IPEA through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Support for current and former Parliamentarians and other as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.	9,221	34,362	34,543	181	-
Total administered	9,221	34,362	34,543	181	-
Departmental programs					
Outcome 1					
Support for current and former Parliamentarians and other as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.	2,227	10,142	10,142	-	-
Total departmental	2,227	10,142	10,142	-	-
Total administered and departmental	11,448	44,504	44,685	181	-

Section 2: Revisions to Outcomes and Planned Performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to outcomes or programs since the 2017-18 Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Linked programs

Department of Finance
Programs <ul style="list-style-type: none">Program 3.1 – Ministerial and Parliamentary Services
Contribution to Outcome 1 made by linked programs <p>The IPEA administers and advises on travel related work expenses, and provides independent oversight of the work expenses administered by the Department of Finance for current and former Parliamentarians and their staff.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,001	34,543	35,111	35,617	36,166
Special appropriations					
<i>Parliamentary Entitlements Act 1990</i>	6,996	30,779	31,234	35,833	32,078
<i>Parliamentary Retirement Travel Act 2002</i>	-	445	494	543	592
Administered total	15,997	65,767	66,839	71,993	68,836
Departmental expenses					
Departmental appropriation	1,670	10,142	9,981	10,065	8,728
Expenses not requiring appropriation in the Budget year ^(a)	407	-	-	-	-
Departmental total	2,077	10,142	9,981	10,065	8,728
Total expenses for program 1.1	18,074	75,909	76,820	82,058	77,564
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,001	34,543	35,111	35,617	36,166
Special appropriations	6,996	31,224	31,728	36,376	32,670
Administered total	15,997	65,767	66,839	71,993	68,836
Departmental expenses					
Departmental appropriation	1,670	10,142	9,981	10,065	8,728
Expenses not requiring appropriation in the Budget year ^(a)	407	-	-	-	-
Departmental total	2,077	10,142	9,981	10,065	8,728
Total expenses for Outcome 1	18,074	75,909	76,820	82,058	77,564

	2016-17	2017-18
Average staffing level (number)	11	66

(a) Expenses not requiring appropriation in the Budget year is made up of resources provided free of charge by the Department of Finance and Australian National Audit Office.

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 is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017-18 Budget.

Outcome 1 – Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.
Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting No changes have been made to the performance criteria for this program since the 2017-18 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

No major changes have occurred in the budgeted financial statements since the 2017-18 Portfolio Budget Statements.

Departmental changes reflect the effect of the Parliamentary Expenses Management System measure and economic parameter adjustments.

Administered changes reflect the variations in travel expenditure estimates for Parliamentarians and their staff and economic parameter adjustments.

3.1.2 Budgeted financial statements

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	1,557	7,196	7,071	7,156	5,802
Suppliers	520	2,946	2,910	2,909	2,926
Total expenses	2,077	10,142	9,981	10,065	8,728
LESS:					
OWN-SOURCE INCOME					
Gains					
Other gains	407				
Total gains	407	-	-	-	-
Total own-source income	407	-	-	-	-
Net cost of / (contribution by) services	(1,670)	(10,142)	(9,981)	(10,065)	(8,728)
Revenue from Government	2,227	10,142	9,981	10,065	8,728
Surplus/(deficit) attributable to the Australian Government	557	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	557	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,068	2,068	2,068	2,068	2,068
Total financial assets	2,068	2,068	2,068	2,068	2,068
Non-financial assets					
Other non-financial assets	5	5	5	5	5
Total non-financial assets	5	5	5	5	5
Total assets	2,073	2,073	2,073	2,073	2,073
LIABILITIES					
Payables					
Suppliers	68	68	68	68	68
Personal benefits	48	48	48	48	48
Total payables	116	116	116	116	116
Provisions					
Employee provisions	1,400	1,400	1,400	1,400	1,400
Total provisions	1,400	1,400	1,400	1,400	1,400
Liabilities included in disposal groups held for sale					
Total liabilities	1,516	1,516	1,516	1,516	1,516
Net assets	557	557	557	557	557
EQUITY ^(a)					
Retained surplus / (accumulated deficit)	557	557	557	557	557
Total Equity	557	557	557	557	557

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2017-18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	557	-	-	-	557
Adjustment for changes in accounting policies					-
Adjusted opening balance	557	-	-	-	557
Comprehensive income					
Surplus/(deficit) for the period	-				-
Total comprehensive income	-	-	-	-	-
Closing balance attributable to the Australian Government	557	-	-	-	557

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,197	10,142	9,981	10,065	8,728
s74 receipts	1,027	-	-	-	-
Total cash received	2,224	10,142	9,981	10,065	8,728
Cash used					
Employees	1,141	7,196	7,071	7,156	5,802
Suppliers	50	2,946	2,910	2,909	2,926
Net GST paid	6	-	-	-	-
s74 Retained Revenue Receipts transferred to OPA	1,027	-	-	-	-
Total cash used	2,224	10,142	9,981	10,065	8,728
Net cash from / (used by) operating activities	-	-	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

The IPEA has no capital budget.

Table 3.6: Statement of asset movements (2017-18 Budget year)

The IPEA has no budgeted non-financial asset.

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

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	15,997	65,767	66,839	71,993	68,836
Total expenses administered on behalf of Government	15,997	65,767	66,839	71,993	68,836
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue administered on behalf of Government	-	-	-	-	-
Net cost of/(contribution by) services	(15,997)	(65,767)	(66,839)	(71,993)	(68,836)
Total comprehensive income (loss) attributable to the Australian Government	(15,997)	(65,767)	(66,839)	(71,993)	(68,836)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	128	128	128	128	128
Total financial assets	128	128	128	128	128
Total assets administered on behalf of Government	128	128	128	128	128
LIABILITIES					
Payables					
Suppliers	4,502	5,571	5,571	5,571	5,571
Total payables	4,502	5,571	5,571	5,571	5,571
Provisions					
Other provisions	418	3,242	3,242	3,242	3,242
Total provisions	418	3,242	3,242	3,242	3,242
Total liabilities administered on behalf of Government	4,920	8,813	8,813	8,813	8,813
Net assets/(liabilities)	(4,792)	(8,685)	(8,685)	(8,685)	(8,685)

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual	2017-18 Revised budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	15,611	65,767	66,839	71,993	68,836
Net GST paid	49	-	-	-	-
Total cash used	15,660	65,767	66,839	71,993	68,836
Net cash from / (used by) operating activities	(15,660)	(65,767)	(66,839)	(71,993)	(68,836)
Net increase/(decrease) in cash held	(15,660)	(65,767)	(66,839)	(71,993)	(68,836)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	15,666	65,767	66,839	71,993	68,836
Total cash from Official Public Account	15,666	65,767	66,839	71,993	68,836
Cash to Official Public Account for:					
- Appropriations	(6)	-	-	-	-
Total cash to Official Public Account	(6)	-	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget (for the period ended 30 June)

The IPEA has no budgeted capital administered on behalf of the Government.

Table 3.11: Statement of administered asset movements (2017-18 Budget year)

The IPEA has no budgeted non-financial assets 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 <i>Charter of Budget Honesty Act 1998</i> 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	<i>Public Governance, Performance and Accountability Act 2013.</i>
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 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 annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes. The <i>Social Security (Administration) Act 1999</i> , for example, contains several special appropriations to make social security payments. Special appropriations support around 80 per cent of all government expenditure each year.