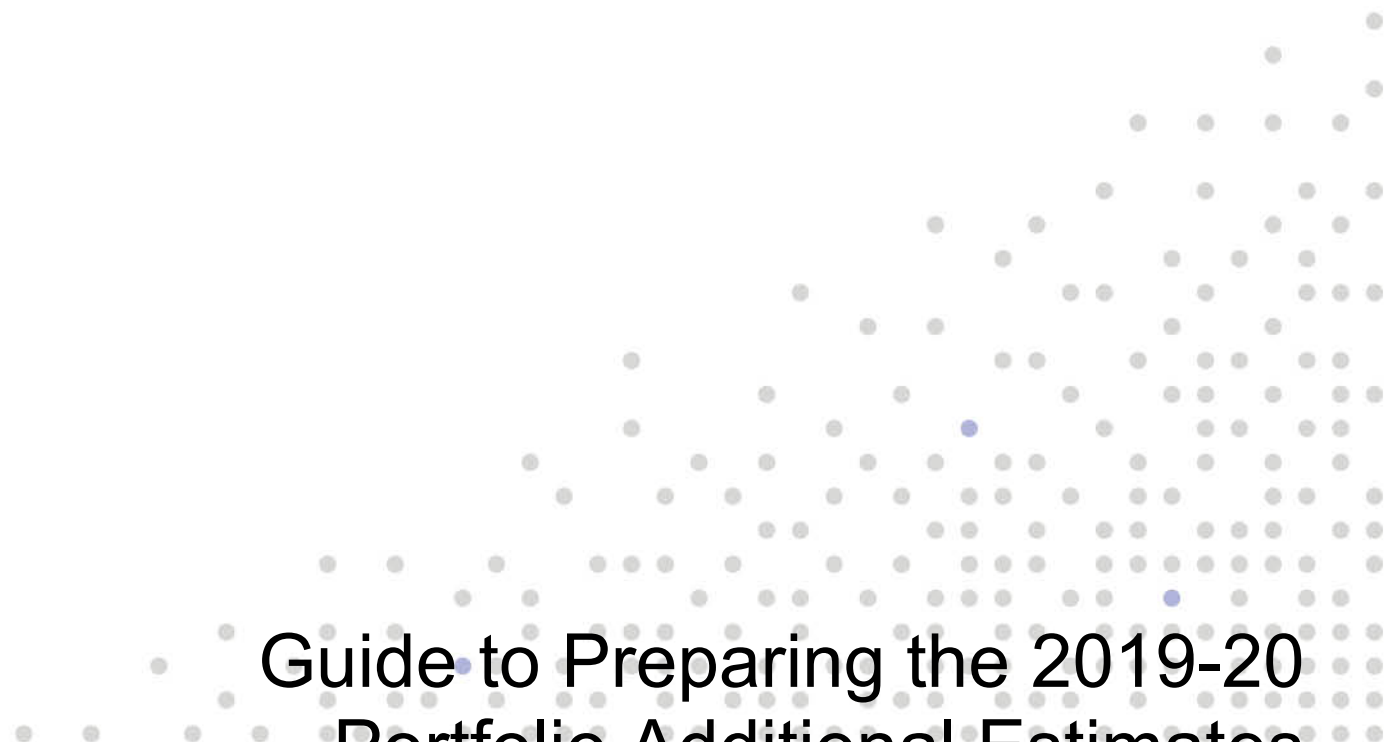


UNCLASSIFIED



**Australian Government**  
**Department of Finance**



# Guide to Preparing the 2019-20 Portfolio Additional Estimates Statements

Governance and Resource Management Group

12 December 2019



UNCLASSIFIED

# Contents

<b>1. Abbreviations</b>	<b>4</b>
<b>2. 2019-20 Portfolio Additional Estimates Statements - General Guidance</b>	<b>5</b>
2.1 The purpose of the Portfolio Additional Estimates Statements	5
2.2 Changes for the 2019-20 PAES	5
2.2.1 AASB 16 Leases	5
2.2.2 PEFO and Election Commitments	6
2.3 Clear Read Principle	6
2.4 Who should produce a PAES	7
2.5 Machinery of Government Changes	7
2.6 Entity Resource Statement	8
2.7 Outcome Information	8
2.8 Budgeted Financial Statements	9
2.9 Subsequent AAO changes following the PAES	9
2.10 Planned information flow between Statements	10
2.11 Structure and presentation of information	10
2.12 Relationship between PAES and Appropriation Bills	11
2.13 Sourcing Information	11
2.14 Clearance Process	12
2.15 The Structure of the 2019-20 PAES	13
2.16 Issuing a Corrigendum / Addendum	14
<b>3. Publication Requirements</b>	<b>16</b>
3.1 Security Requirements	16
3.2 Portfolio Responsibilities	16
3.3 Which Printer to Use and Printing Specifications	17
3.4 Delivery to the Senate and Finance	17
3.5 Number of Books	18
3.6 Online publication	20
3.7 Use of ISBN/ISSN number	23
<b>4. Section 1 - Portfolio Overview</b>	<b>24</b>
4.1 Portfolio Structure and Outcomes	24
<b>5. Entity Outcomes and Planned Performance</b>	<b>26</b>
5.1 Section 1: Entity Overview and Resources	26
5.2 Strategic Direction Statement	26
5.3 Entity Resource Statement	27
5.3.1 Prior Year Annual Appropriation Balances	28
5.3.2 Sources of Information	28
5.4 Entity Measures Table	32

5.4.1	Appropriation Bill 1 and 2 - 2019 Pre-election Economic and Fiscal Outlook (PEFO), Election Commitments Including a Cross-Portfolio Savings Measure	32
5.4.2	Measure's Table Totals the reporting of PEFO, Election Commitments and Efficiency Dividend	33
5.4.3	MYEFO Measures	34
5.4.4	Decision Taken But Not Yet Announced	34
5.4.5	Amounts in the Contingency Reserve	34
5.4.6	Measures with indicative costs	34
5.4.7	Post-MYEFO measures	35
5.5	Additional Estimates and other Variations since the 2019-20 Budget	35
5.6	Breakdown of Additional Estimates by Appropriation Bill	36
<b>6.</b>	<b>Section 2: Revisions to Entity Outcomes and Planned Performance</b>	<b>37</b>
6.1	Performance Information	37
6.2	Finance Secretary Direction	37
6.3	Presentation of Performance Information	37
6.4	Table 2.x Budgeted Expenses for Outcome x - reporting of Average Staffing Levels	37
6.5	Table 2.x Budgeted Expenses for Outcome x - reporting of AASB16 Leases	38
6.5.1	Interest on ROU and Depreciation of ROU Assets reported as part of Departmental Appropriation Expenses	38
6.6	Sources of Information	40
<b>7.</b>	<b>Section 3: Special Account Flows and Budgeted Financial Statements</b>	<b>41</b>
7.1	Special Account Flows	42
7.2	Budgeted Financial Statements	43
7.3	Sources of Information	43
<b>8.</b>	<b>Contacts</b>	<b>45</b>

# 1. Abbreviations

AAO	Administrative Arrangements Orders
AAU	Agency Advice Units (within Finance)
BM	Budget Management (module of CBMS) (was BEAM previously)
CBMS	Central Budget Management System
CCE	Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
CM	Cash Management (module of CBMS) (was ACM previously)
Corporate Entity	Corporate Commonwealth Entity or Commonwealth Company under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
DM	Decision Making (module of CBMS) (was BPCD previously)
FMIS	Financial Management Information System (entity's own system)
GGG	General Government Sector
MOG	Machinery of Government
MYEFO	Mid-Year Economic and Fiscal Outlook
NCCE	Non-Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
PAES	Portfolio Additional Estimates Statements
PBF	Public Budget Formulation (module of CBMS)
PB Statements	Portfolio Budget Statements
PEFO	Pre-election Economic and Fiscal Outlook
PGPA Act	Public Governance, Performance, and Accountability Act 2013
Pre-ERC	Pre-Expenditure Review Committee
ROU Asset	Right-of-Use Asset

## 2. 2019-20 Portfolio Additional Estimates Statements - General Guidance

---

### 2.1 The purpose of the Portfolio Additional Estimates Statements

The Portfolio Additional Estimates Statements (PAES) provide an update to Parliament on updated entity expenditure estimates for the 2019-20 budget year and reflect changes since the Budget. The PAES should be considered a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills No. 3 and 4.

PAES also inform Senators, Members of Parliament and the public of changes in the proposed allocation of resources to entities within the portfolio.

PAES must contain sufficient information, explanation and justification to enable Parliament to understand the purpose of each item in the Bill(s).

PAES perform a legal function under the *Acts Interpretation Act 1901* as relevant documents to aid the interpretation of the *Appropriation Bills (Nos. 3 and 4) 2019-20*, and *Appropriation (Parliamentary Departments) Bill (No. 2) 2019-20*.

The PAES show how the information in the Bills relate to entities' outcomes and programs. PAES should be reported at an appropriate level, with regards to materiality as well as parliamentary and public interest.

It is important for entities to report new outcomes or changes to the wording of existing outcome statements as approved by the Minister for Finance. All new programs and/or new administered items appearing in the PAES document require performance information.

Where Administrative Arrangements Orders (AAO) or Machinery of Government (MOG) changes have occurred since Budget and the entity is required to produce a PAES, it must report these changes in their PAES as well.

### 2.2 Changes for the 2019-20 PAES

#### 2.2.1 AASB 16 Leases

The 2019-20 PAES will be the first set of Budget documents with changes as a consequence of AASB 16 *Leases*. The Excel templates in [Attachment G](#) provides the new line-items and accounts which entities are to include in their PAES tables. The Statutory PAES reports available from the Central Budget Management System (CBMS) have not yet been updated to align with the new leasing account codes created.

This means entities will have to:

1. For the Budgeted expenses by outcome table reflect the *Interest on ROU* and *Depreciation of ROU* to be reported as part of Departmental Appropriation Expenses.
2. Manually derive the leasing components in their Part 3 Budgeted Financial Statements.

Refer to the *Changes to the PAES tables* section included in [Attachment A Key information, changes and deadlines](#) for a complete list of changes applied to PAES tables.

A document exists that provides suggested mappings to derive tables. This is available from:

[CBMS User Reference Material → 09. Reference Material → CBMS → Annual Estimates → PBS, PAES & PSAES Mappings](#)

To source the data for the new leasing accounts, entities may use the following CBMS reports:

AE.OR.01 Annual Estimates Financial Statements

AE.OR.13 Annual Estimates Detail Listing AEIFRS Report

## 2.2.2 PEFO and Election Commitments

Due to the timing of the 2019-20 Budget, the 2019 Federal Election, PEFO and Election Commitments including the Government's cross-portfolio Savings Efficiency Dividend announced after the delivery of the 2019- 20 Budget a number of these decisions were not reported to Parliament as part of PB a Statement.

Guidance material has been included for entities on how to report these measures in their *PAES Table 1.2 Entity 2019-20 Measures Since Budget*. Please refer to [parts 5.4.1 and 5.4.2](#) included in this guide.

## 2.3 Clear Read Principle

There must be a clear linkage (a clear read) from the Appropriation Bills and PB Statements to the PAES and ultimately to the entity's Annual Report. All financial and non-financial performance information projected in the PB Statements and PAES will need to be reported retrospectively in the Annual Report.

The 2019-20 PAES will cover the actuals year (2018-19), the revised budget year (2019-20) and the forward estimates years (2020-21 to 2022-23).

Major changes during the year must be explained. However, unnecessary duplication of the reporting from the PB Statements should be avoided in the PAES. The PAES provide an update to the Budget year and thus do not need to repeat information already made available through the PB Statements, with the exception of the Portfolio Diagram in the Portfolio Overview section.

For example, it is unnecessary to include a detailed whole of year Strategic Directions Statement if the statement included in the PB Statement remains valid and accurate. However, if changes have occurred and the entity has shifted focus or direction, such as those affected by the MOG changes, then it would be appropriate to include the changes and an explanation as to why those changes have occurred.

## 2.4 Who should produce a PAES

1. Entities who require additional appropriations in Appropriation Bill No. 3 or No. 4 2019-2020 or Appropriation (Parliamentary Departments) Bill No. 2 2019-2020 need to prepare a 2019-20 PAES; or
2. Non-corporate Commonwealth Entities (NCCs) who have a reclassification of Appropriations in the current year between Bill 1 Departmental Operating and Departmental Capital Budget (or vice versa). These entities will need to seek a new departmental appropriation through Bill 3 with the correct designation for the current year. This will allow the entity to correctly account for the reclassification in their financial statements.

For more information on reclassification, please refer to *EM 2019/02 – Treatment of Reclassifications/Redesignations between Departmental Operating and Departmental Capital Budget in Appropriation Bill 3 In the Current Year*.

If an entity has new expense and savings measures in 2019-20, but the savings measures are greater than the expense measure, then the entity would not in aggregate have additional appropriations and thus would not need to prepare a PAES. All these measures would normally be reported in the next year's PB Statements.

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

Entities that are required to prepare a PAES should reflect any changes to:

Annual appropriations that are affected by a measure

Special appropriations that are affected by a measure

Movements or amendments to appropriations, functions, estimates and/or outcomes due to MOG changes

## 2.5 Machinery of Government Changes

Transfers of appropriations under section 75 of the PGPA Act as a result of AAO changes must be reported in PB Statements and/or PAES.

Where section 75 transfers have not been agreed in time to be reported in PAES, entities should note in their PAES that further details of the AAO changes will be reported in the next budget statement (i.e. PB Statement).

Affected entities should use explanatory footnotes to provide more detail and context wherever AAO changes apply.

Further information on implementing AAO changes can be found on the Australian Public Service Commission's website at <http://www.apsc.gov.au/publications-and-media/current-publications/machinery-of-government>

## 2.6 Entity Resource Statement

The Entity resource statement should explain by way of footnote for each affected entity the resourcing impact of functions that are gained and/or transferred, and from/to which entity it was transferred.

The Third party payments section should also reflect functions transferred between portfolios. Entities should include a footnote describing the changes and the amounts transferred.

### Gaining entities

These are entities that gain functions under the new AAOs.

The "Total estimate at Additional Estimates 2019-20" column should reflect all the resources available to an entity, including resourcing for those functions it has gained.

- Where AAO changes have occurred part-way through a financial year, the gaining entity only shows those resources available from the date of effect of the AAO changes onwards.

Entities should include a footnote to Table 1.1 detailing the effects of the AAO changes.

### Transferring entities

These are entities that lose functions under the new AAOs.

The "Total estimate at Additional Estimates 2019-20" column should reflect all the resources available to an entity, excluding those functions it has lost.

- Where AAO changes have occurred part-way through a financial year, the gaining entity only shows those resources available up to the date of effect of the AAO changes.

Entities should include a footnote to Table 1.1 detailing the effects of the AAO changes.

## 2.7 Outcome Information

Entities should describe any changes to outcome and program structures as a result of AAO changes in Section 2 of their PAES, including information on functions/entities transferred and to/from whom.

Outcome statements presented must be those approved by the Minister for Finance (or delegate e.g. the responsible Portfolio Minister can delegate the signing of the document to



an Assistant Minister), and program names/structures presented must be those approved by the Department of Finance (Finance) and as reported in CBMS. Please contact your Agency Advice Unit (AAU) in Finance for further information on the process for changing outcomes and programs.

An optional template for showing outcome and program changes is included in the “Table 2 optional” tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS). Entities may choose to show outcome and program changes in an alternative table or pictorial format – the presentation chosen will depend on the scope of the changes.

Previous year actuals figures reported in Tables 2.X.1 (expenses by outcome and program) should match expense figures captured in CBMS.

Gaining entities are not required to report prior year actuals (i.e. 2018-19) for functions gained in the current financial year (i.e. 2019-20) – they should however include a reference to the losing entity’s annual report and/or PB Statement for further information.

Transferring entities should show prior year actuals (i.e.2018-19) for functions lost in the current financial year (i.e. 2019-20) or describe where such information can be found, for example, in the entity’s annual report.

Further information on reporting AAO changes in financial statements can be found at <https://www.finance.gov.au/resource-management/index/rmg>

## 2.8 Budgeted Financial Statements

Entities’ financial statements should reflect the financial impact of functions/activities/programs transferred.

Gaining entities should report financial impact of the AAO changes from the agreed date of transfer onwards.

Transferring entities should report the financial impact of the AAO changes up to the agreed date of transfer.

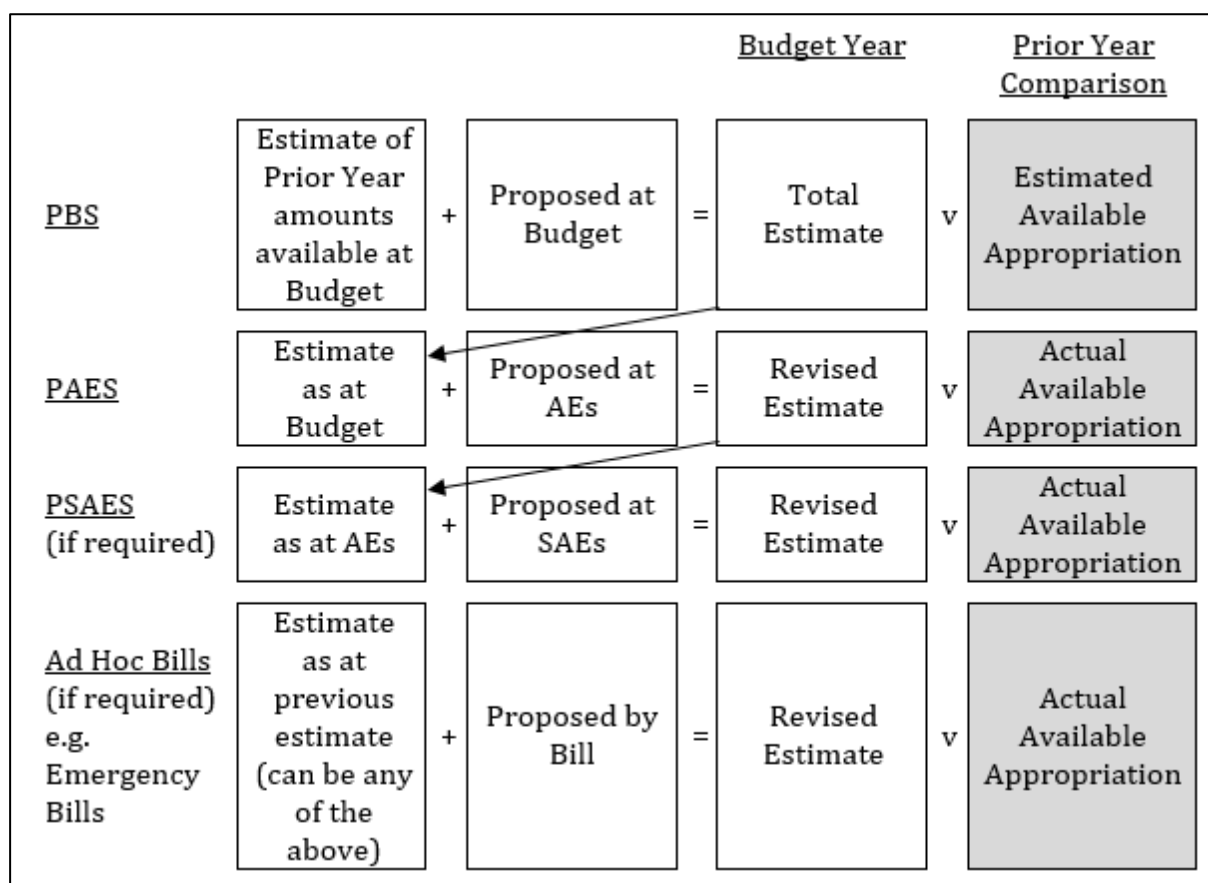
## 2.9 Subsequent AAO changes following the PAES

AAO changes can be announced at any time. This can occasionally be after the preparation of the Appropriation Bills has commenced or after the PAES have been completed but not yet tabled in Parliament.

If changes are announced so close to the presentation of the Appropriation Bills to Parliament that neither the Bills nor the budget statements can reflect the announced changes, these should be explained in the next budget statement and subsequently in the entity’s annual report.

## 2.10 Planned information flow between Statements

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



## 2.11 Structure and presentation of information

To ensure that PAES are clear and concise, it is important for entities to only include information which has changed, varied or relates to new measures since the 2019-20 Budget (or the most recent Appropriation Bills if they have been presented to Parliament since the Budget).

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

More guidance on the information expected in each component of the PAES is included throughout this guide. Entities can also refer to Estimates Memorandum 2019/08: *2019-20 Portfolio Budget Statements*. This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

## 2.12 Relationship between PAES and Appropriation Bills

Appropriation figures included in the PAES are to come from the Budget Management (BM) module and must match those included in the Appropriation Bills tabled in Parliament.

PAES, like the PB Statements, are budget-related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*. The PAES provide additional explanation of the Appropriation Bills and as a result, must be consistent with the Bills, which once passed by Parliament, become law as Appropriation Acts.

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

## 2.13 Sourcing Information

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

Guidance on how to source information from CBMS and generate the reports required for the production of the 2019-20 PAES can be found under CBMS User Reference Material link located on CBMS's landing page. The path to the PB Statements & PAES mappings are located under the following path:

*CBMS User Reference Material → 09. Reference Material – CBMS → Annual Estimates → PBS, PAES & PSAES Mappings*

Name	Size	Rating	Changed On
CBMS Mappings PBS & PAES Section 2 Program Table v1.07	28.2 KB		1/15/18 9:59:04 AM
CBMS Mappings PBS & PAES Section 3 Financial Statements v1.16	134.7 KB		1/15/18 12:14:12 PM
CBMS PAES Reporting Task Card	507.4 KB		1/15/18 3:27:06 PM

An entity's FMIS may be used to supplement information in CBMS, particularly if information to be published is at a lower level in PAES. Examples of this include the Expenses by Program and Program Components in Section 2.

## 2.14 Clearance Process

Entities are to provide the following tables and documents to the relevant AAU for clearance prior to printing the PAES:

- Table 1.2 Entity Measures Table - titles must match the final measures list provided by Finance, as these titles will be the ones published in the Budget papers;
- Tables 1.4 and 1.5 Appropriations Bills Tables - these must match the Appropriation Bills schedules in the Appropriation Bill reports run from CBMS; and
- CFO sign-off for the estimates and Appropriation Bills.

Entities are not required to provide other tables or the whole document to the AAU for clearance.

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

Accordingly, portfolios must be prepared to have their measures cleared, CFO sign-off provided to their AAU and PAES printed and delivered at least two days before the Appropriation Bills are to be tabled.

## 2.15 The Structure of the 2019-20 PAES

The 2019-20 PAES has the following components:

### **Portfolio Reporting**

Portfolio overview

Ministers and portfolio responsibilities

Portfolio structure and outcomes

### **Department / entity reporting**

Entity additional Estimates Statement

Section One: Entity overview and resources

Strategic direction statement

Entity resource statement

2019-20 measures since Budget

Additional Estimates and other variations to outcomes since the 2019-20 Budget

Breakdown of Additional Estimates by Appropriation Bills

Section Two: Revisions to outcomes and planned performance

Changes to entity outcomes and programs (where applicable)

Budgeted expenses and performance for Outcome X

Linked programs

Budgeted expenses for Outcome X

» Program components of Outcome X (where applicable)

Performance criteria for Outcome X

Section Three: Special account flows and budgeted financial statements

Estimates of Special Account flows and balances

Budgeted financial statements

### **Portfolio glossary (optional)**

### **Index**

## 2.16 Issuing a Corrigendum / Addendum

If necessary, refer to the Department of Prime Minister and Cabinet's Guidelines for the Presentation of Documents to the Parliament at:

<https://www.pmc.gov.au/sites/default/files/publications/pmc-tabling-guidelines.pdf>

Portfolios which identify an error in their PB Statements, PAES or PSAES should follow the following process:

Advise your Minister's office of the error and seek approval for the updated PB Statements/PAES tables and pages.

Contact the PM&C Tabling Officer to advise that a correction is required:

- » (02) 6277 7212; or
- » [tabling@pmc.gov.au](mailto:tabling@pmc.gov.au).

If the error affects figures published in the Budget papers and/or Appropriation Bills, your Minister must submit the corrigendum (and background reports) to the Finance Minister for approval (and if required to be tabled out-of-session, a Transmittal letter - see below).

- » You must also advise your AAU and the Budget Reporting and Framework Team ([Budget\\_Framework@finance.gov.au](mailto:Budget_Framework@finance.gov.au)) prior to submitting the corrigendum to the Finance Minister for approval.

Corrections will be tabled in the same manner and subject to the same copy requirements (including approval by the relevant Minister) as the original report.

Following approval by your Minister (and where required, the Finance Minister):

- For in-session tabling, i.e. Parliament is sitting
  - » A covering memorandum should be provided to the PM&C Tabling Officer. This memorandum does not need to be approved by the Minister, but does need to note the Minister's approval of the corrigendum.
  - » The covering sheet for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer.
- For out-of-session tabling, i.e. Parliament is not sitting
  - » The Senate Tabling Office must be advised of the requirement to table the corrigendum out-of-session.
  - » A covering memorandum should be provided to the PM&C Tabling Officer. This memorandum does not need to be approved by the Minister, but does need to note the Minister's approval of the corrigendum.
  - » The covering sheet for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer.
  - » A Transmittal letter from the Minister to the President of the Senate to present a document when the Senate is not sitting is required.

Following tabling in Parliament, a soft copy of the corrigendum and any updated Excel tables for data.gov.au should be emailed to [Budget\\_Framework@finance.gov.au](mailto:Budget_Framework@finance.gov.au).

An addendum is required where information has been omitted / missing from the PAES such as a table or a footnote.

The same process applies as a corrigendum to table the missing information.

## 3. Publication Requirements

### 3.1 Security Requirements

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

Issues to keep in mind include:

PAES should be prepared in a secure area of the entity.

PAES documentation should under no circumstances be distributed via unsecure electronic mail.

The 'need to know' principle should be applied in the distribution of all material.

PAES should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the Protective Security Policy Framework (<http://www.protectivesecurity.gov.au>).

Staff with knowledge of any information relating to the PAES should not discuss it in non-official circles.

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

### 3.2 Portfolio Responsibilities

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

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

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

Portfolios should aim to provide their AAU with the measures table, the CFO sign-offs for estimates and also the CFO sign-offs for the Appropriation Bills by **Tuesday, 21 January 2020**, and CFO sign-offs for the Appropriation Bills to allow sufficient time for the 2019-20 PAES to be printed and tabled on the same day as the appropriation bills.

**Entities must not print their PAES until these checks are completed.**

Portfolios will be responsible for ensuring that their overall PAES document is consistent with the information provided by Finance.



### 3.3 Which Printer to Use and Printing Specifications

#### Specifications

Hard copy of the PAES **must** be produced on standard B5 size paper (17.6 cm x 25 cm) with a font point size of at least 10 point and using the styles provided in the Word and Excel templates (available from CBMS User Reference Material in CBMS) to ensure that the statements are consistent with other budget documents and related papers.

For the covers, entities must use **'Tablex System Board 200gsm – Yellow'** paper with the **cover text in black**.

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

#### Printer

It is strongly recommended that Portfolio departments contact CanPrint as early as possible to arrange printing for the PAES. If printing is carried out 'in-house' entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other Portfolio departments.

It is the responsibility of each Portfolio department to arrange the printing and secure freighting of their PAES. The contact officer for CanPrint Communications Pty Ltd is on (02) 6295 4427 or 02 6295 4438.

Portfolios should make sure they have sufficient hard copies of their PAES for their own internal needs, and make additional hard copies of their PAES available on request to other stakeholders, in addition to the distribution requirements listed below.

#### Classification

Please be aware that the PAES are classified as Protected documents until they are tabled in Parliament. Accordingly boxes of the PAES should be labelled as follows:

**'Protected Under Embargo' until tabled in Parliament after Monday, 10 February 2020.**

### 3.4 Delivery to the Senate and Finance

Portfolio departments are to deliver printed copies to the PAES to the Senate and the Department of Finance by **COB Monday, 10 February 2020**.

All PAES deliveries to Parliament House, whether through CanPrint, another printer or by portfolio staff, should occur through the Parliament House underground carpark, Delivery Point 1.

Due to increased security requirements at Parliament House, portfolio staff will need a Parliament House photographic pass to enter the building. Portfolio staff should contact the Departmental Liaison Officer in the relevant minister's office to escort you to the Senate Tabling Office at Suite SG-25 if you do not have a photographic pass.

Should you have any further questions or difficulties with these arrangements, please contact:

Documents Officer  
Senate Table Office  
Ph: 02 6277 3037  
Email: [Table.Docs@aph.gov.au](mailto:Table.Docs@aph.gov.au)

### 3.5 Number of Books

For delivery by COB Monday, 10 February 2020 (minimum 135 copies)	
<p>Senate Table Office (includes the Senate, House of Representatives and the Parliamentary Library)</p> <p>Documents Officer – Senate Table Office, Room SG 25</p> <p>Department of the Senate</p> <p>Parliament House</p> <p>CANBERRA ACT 2600</p> <p>Note: Please do not leave the books on the dock when delivering the books.</p> <p><i>The Senate Table Office will arrange for the books to be distributed to recipients in Parliament House. Books must be separately boxed as follows:</i></p> <p><i>60 copies – Senate</i></p> <p><i>20 copies – House of Representatives</i></p> <p><i>25 copies – Parliamentary Library</i></p>	105 copies
<p>Department of Finance</p> <p>Budget Reporting and Framework Team</p> <p>Financial Analysis, Reporting and Management</p> <p>Department of Finance</p> <p>One Canberra Avenue</p> <p>FORREST ACT 2600</p> <p><i># Please note:</i></p> <p><i>This allocation includes the copy for the Finance Secretary as required under the Requirement for Performance Information included in PAES (Finance Secretary Direction under section 36(3) of the Public Governance, Performance and Accountability Act 2013).</i></p> <p><i>PAES should NOT be delivered to your AAU prior to tabling – the Budget Reporting and Framework (BRF) Team organises the distribution of PAES within Finance. Of the 30 copies BRF receives, 2-4 copies are usually allocated to your AAU – should your AAU require more copies, these should also be delivered to the BRF Team.</i></p>	30 copies

Your Portfolio Minister and advisors (following the Minister's sign off on the final document)	Please confirm number required with your Minister's office
The Minister representing the portfolio in the other Chamber	

For delivery <u>after</u> tabling (22 + based on number of committees your portfolio reports to)	
<p>Estimates Committees</p> <p><i>PAES only need to be sent to your portfolio's relevant parliamentary committee(s). Following tabling PAES should be mailed to the following Committee address:</i></p> <p>[Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia</p>	
<p>Community Affairs - <i>Health, Services Australia and Social Services portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3515 Email: <a href="mailto:community.affairs.sen@aph.gov.au">community.affairs.sen@aph.gov.au</a></p>	5 copies
<p>Economics – <i>Jobs and Innovation, and Treasury portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3540 Email: <a href="mailto:economics.sen@aph.gov.au">economics.sen@aph.gov.au</a></p>	8 copies
<p>Education and Employment - <i>Education and Employment, Skills, Small and Family business, including Industrial Relations portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3437 Email: <a href="mailto:eec.sen@aph.gov.au">eec.sen@aph.gov.au</a></p>	6 copies
<p>Environment and Communications - <i>Communications and the Arts, and Environment and Energy portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3526 Email: <a href="mailto:ec.sen@aph.gov.au">ec.sen@aph.gov.au</a></p>	5 copies
<p>Finance and Public Administration - <i>Finance, Parliament, and Prime Minister and Cabinet portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3534 Email: <a href="mailto:fpa.sen@aph.gov.au">fpa.sen@aph.gov.au</a></p>	8 copies
<p>Foreign Affairs, Defence and Trade - <i>Defence (including Veterans' Affairs) and Foreign Affairs and Trade portfolios</i></p> <p>Estimates Officer – ph: (02) 6277 3535 Email: <a href="mailto:fadt.sen@aph.gov.au">fadt.sen@aph.gov.au</a></p>	6 copies

For delivery after tabling (continued)	
Legal and Constitutional Affairs - <i>Attorney-General and Home Affairs</i> Estimates Officer – ph: (02) 6277 3560 Email: <a href="mailto:legcon.sen@aph.gov.au">legcon.sen@aph.gov.au</a>	3 copies
Rural and Regional Affairs and Transport - <i>Agriculture, Infrastructure, Transport, Cities and Regional Development</i> Estimates – ph: (02) 6277 3511 Email: <a href="mailto:rrat.sen@aph.gov.au">rrat.sen@aph.gov.au</a>	3 copies
Commonwealth Library Deposit and Free Issue Schemes (LDS) Email: <a href="mailto:info@dta.gov.au">info@dta.gov.au</a> Ph: 02 6120 8707 Website: <a href="https://www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes">https://www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes</a>	22 copies  (please check Library Deposit website prior to printing)

#### Distribution to the Department of Finance

The PAES are due with the Department of Finance by **COB Monday, 10 February 2020** which includes a full copy of the PAES in ADOBE PDF emailed to: [Budget\\_Framework@finance.gov.au](mailto:Budget_Framework@finance.gov.au).

Please call **02 6215 3094** or **02 6215 2007** to arrange physical delivery once you are at the Finance reception at 1 Canberra Avenue in Forrest. The PAES are not to be left at reception.

#### Further distribution

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

Other departments and relevant entities

Major client organisations

The libraries of tertiary institutions

## 3.6 Online publication

#### Publishing the PAES on the internet

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

All portfolios must post their electronic copy of the PAES to their portfolio department's website. This should be posted in an accessible format as required by the Web Content Accessibility Guidelines issued by the Digital Transformation Office (for example, post the document in multiple formats to be sure it can be read by screen readers).

The Web Content Accessibility Guidelines and other publishing requirements and guidance are available at:

<https://guides.service.gov.au/content-guide/accessibility-inclusivity>

Portfolios should email the Treasury Web Content team ([budgetpublishing@treasury.gov.au](mailto:budgetpublishing@treasury.gov.au)) by no later than noon **Monday, 10 February 2020** with details of:

the URL address where the portfolio will post its PAES

contact details for the author of the PAES

contact details for the portfolio's webmaster

Portfolio departments should ensure the above information is forwarded to their internal Web Publishing area for action.

PAES must only be uploaded to entity websites after they have been tabled in Parliament (i.e. the Appropriation Bills have been introduced into the Senate). Entities can check the tabling status via the Dynamic Red

[http://www.aph.gov.au/Parliamentary\\_Business/Chamber\\_documents/Dynamic\\_Red](http://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Dynamic_Red)

Portfolio departments are to scroll down the page until they find the note referencing the '2019-20 Portfolio Additional Estimates Statements'. The light red column on the right hand side of the entry will show the time the documents were tabled. Please note that no Portfolio will be separately identified.

It is anticipated that PAES are likely to be tabled after **Monday, 10 February 2020**.

#### Standard file-naming convention

Portfolios should follow a consistent file-naming convention for electronic copies of the PAES as outlined below to aid file comprehension and retrieval for readers who download the documents, and to remove the confusion that occurs when files are not clearly named or numbered.

An example of the recommended convention is:

*FinancialYear + Portfolio + 'PAES' + a file sequence number (i.e. 01, 02 etc) +Chapter Number (or entity name/acronym, etc)*

Examples would be:

2019-20\_Finance\_PAES\_01\_Parts\_A\_and\_B

2019-20\_Finance\_PAES\_10\_ABC

2019-20\_Health\_PAES\_05\_Outcome3

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

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

### Open Government Initiative – publication on data.gov.au

As part of the Government's Open Government initiative to increase Budget transparency, portfolio departments are now required to provide a copy of finalised PAES tables for publication on [data.gov.au](http://data.gov.au). Portfolio departments have the option for using Creative Commons BY 4.0. The Department of Finance templates by default use Creative Commons BY 3.0. This was confirmed by Department of Treasury who sought legal advice in continuing to use Creative Commons BY 3.0.

The PAES tables, as received from portfolios, will be published on [data.gov.au](http://data.gov.au) in Excel workbook format, with a separate workbook for each entity.

The collection of PAES financial tables will be published in machine readable format to assist those who wish to analyse the financial information.

The following financial tables with headings and footnotes will be published on [data.gov.au](http://data.gov.au):

Table 1.1: Entity resource statement

Table 1.2: Entity 2019-20 measures since Budget

Table 2.X.1: Budgeted Expenses for Outcome X

Table 2.X.2: Program components

Table 3.1: Estimates of special account flows and balances

Tables 3.2 to 3.6: Departmental budgeted financial statements

Tables 3.7 to 3.12: Administered budgeted financial statements

Where an entity prepares two or more sets of tables, (for example Departmental Budgeted Financial Statements consolidated and non-consolidated), these tables should be included and clearly marked.

As PAES information is under embargo until tabled in Parliament, portfolio departments are to coordinate and collate each portfolio entity's financial tables and footnotes and send them to Finance either via CabNet or Protected-rated email to [Budget\\_Framework@finance.gov.au](mailto:Budget_Framework@finance.gov.au) by **COB Monday, 10 February 2020**.

To check whether your entity has protected-rated email, please refer to the GovLink user list: <http://govlink.sge.net/Home.aspx> (click on the *User List* to view the list of organisations currently using the GovLink network).

Portfolio departments must undertake the following procedures prior to sending the financial tables to Finance:

1. Tables should be in one Excel workbook per entity.
2. Tables are presented as text and figures.
3. All cells should be copied and pasted as 'values', i.e. all formulas should be removed.
4. Links to other workbooks should be broken / removed and tables should be provided as text and figures, not as pictures.
5. All hidden and working sheets, as well as cell comments, should be removed.
6. All hidden rows and columns should be removed.

7. All passwords should be removed from the files.
8. Footnotes should be pasted as text below the relevant tables, not as pictures.
9. If required, updated files, as a result of a corrigendum, must be provided to Finance.

Finance will review the files and ensure they meet the above requirements and return files to Portfolios for immediate amendment if required, prior to publication on [data.gov.au](https://data.gov.au).

It is the portfolio departments' responsibility to check the integrity of the data provided in each table and that it matches the published PAES.

For information on [data.gov.au](https://data.gov.au) or the Open Government initiative, please email [data@pmc.gov.au](mailto:data@pmc.gov.au).

### 3.7 Use of ISBN/ISSN number

The ISSN number is for a full set of documents whilst the ISBN is for a partial set of documents. Not every portfolio is required to produce a PAES but all portfolios are required to produce a PB Statements as they require an annual appropriation. Therefore, ISBN is assigned for PAES and ISSN is assigned for PB Statements.

## 4. Section 1 - Portfolio Overview

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

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

### Components of the Portfolio Overview

Portfolio Overview (Minister and Portfolio responsibilities)

Portfolio Structure and Outcomes

Figure 1: Portfolio Structure and Outcomes

The Portfolio Overview section provides the reader with an overview of the portfolio and its entities, and variations since Budget at a strategic and high level. Specifics should be left to the relevant entity's section.

Any significant changes to the Portfolio's environment or its responsibilities since the 2019-20 Budget which are being funded through Appropriations Bills 3 and 4 should also be outlined here, including new entities as covered by the PGPA Act 2013 or any outcome changes.

Entities should also include a link to the Portfolio Overview included in their PB Statement along the lines of: 'A full outline of the xxxxx's Portfolio Overview can be found in the 2019-20 Portfolio Budget Statement.'

When updating this section refer to:

Recent or significant announcements or policy decisions taken since Budget;

Ministerial Statements by Portfolio Minister;

Major new government policy or legislation affecting the portfolio and the intended results and impacts; and

Any similar information disclosed in the previous Annual Report.

### 4.1 Portfolio Structure and Outcomes

The template for this figure can be found in the "Figure 1" tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS).

This figure is to provide the reader with a diagrammatic presentation of the portfolio structure and the responsible Minister(s). It should clearly indicate the names and titles of the Ministers, the portfolio department(s) and Secretary, and the other portfolio entities and their Chief Executive Officers (CEOs), as well as the outcome statements for each entity.

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



Non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies in the General Government Sector are to be included.

**Important Note:** *Entities are to report their Outcomes Statements as they appeared in their 2019-20 PB Statements, unless the Outcomes have changed by either approval of the Finance Minister or through a MOG. This ensures consistency of reporting through the 2019-20 Budget year and consistency between the PAES and Outcomes listed in the Appropriation Bills for Additional Estimates. Where there are approved changes, entities should ensure changes are reflected appropriately in their PAES by way of explanatory footnotes.*

## 5. Entity Outcomes and Planned Performance

### 5.1 Section 1: Entity Overview and Resources

The Entity Overview and Resources section is to articulate a complete picture of each entity's strategic direction and resources at additional estimates.

The section contains five components: the Strategic Direction Statement, the Entity Resource Statement, Entity Measures Table, Additional Estimates and Variations, and Breakdown of Additional Estimates by Appropriation Bill. Together these sections link entity strategy with the resources available.

#### Parts of Section 1: Entity overview and resources

Strategic Direction Statement

1.2 Entity Resource Statement

(Table 1.1: Entity Resource Statement)

1.3 Entity Measure Table

(Table 1.2: Measures Table)

1.4 Additional estimates, resourcing and variations since the 2019-20 Budget

(Table 1.3: Variations to Appropriations)

1.5 Breakdown of Additional Estimates by Appropriation Bill

(Table 1.4: Appropriation Bill (No. 3))

(Table 1.5: Appropriation Bill (No. 4))

### 5.2 Strategic Direction Statement

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

These strategies can be drawn from:

Updated entity business plans and performance goals for the year

Recent Ministerial Statements about the entity's agenda

Significant Additional Estimates measure packages affecting the entity

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

Entities should also include a link back to the Strategic Direction Statement included in their PB Statement along the lines of: 'A full outline of xxxxx's Strategic Direction can be found in the 2019-20 PB Statements.'

Entities should keep the Strategic Direction Statement to 1-2 pages.

### 5.3 Entity Resource Statement

The template for this table can be found in the 'Table 1.1' tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS). There is a template for non-corporate Commonwealth entities and a template for corporate Commonwealth entities and Commonwealth companies.

The Entity Resource Statement consolidates all the resources available to the entity over the Budget year in a single table, including the total estimate at Budget and any variations or additional estimates since the publication of the PB Statement. It provides a breakdown of these resources by funding source, and includes undrawn and unspent amounts from prior years as well as the balances of special accounts, but excludes amounts subject to quarantine or reduction.

The table also provides:

The balances and estimated receipts of Special Accounts to increase the transparency of entity resources and to fully demonstrate all available resources.

A total estimate of Average Staffing Level (ASL) for the entity – this total should equal ASL figures published for each outcome in Table 2.X.1 (Budgeted expenses for Outcome X).

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

The "Actual Available Appropriation" column shows the total amount available to the entity at the end of the 2018-19 financial year, as published in their annual report and reported in CBMS.

Footnote (k) in the template must be completed by entities that have proposed appropriations through Appropriation Bill (No. 4) for 'Payments to States, ACT, NT and local government'. This additional information must include the particular purposes to which the payments to the States, ACT, NT and local government will be directed (including a breakdown of proposed amounts by State/Territory), where the terms and conditions, and the programs guidelines can be found, and the statutory or other provisions under which the terms and conditions are made.

### 5.3.1 Prior Year Annual Appropriation Balances

From 2014-15 onwards, the annual Appropriation Acts include an automatic repeal mechanism, where they are automatically extinguished after three years. For example, all 2016-17 Annual Appropriation Acts extinguished on 1 July 2019, and Appropriation Acts for 2019-20 will self-extinguish after three years on 1 July 2022.

Amounts which have been extinguished, withheld under section 51 of the PGPA Act or administratively quarantined should be excluded from the calculation of prior year balances for the purposes of the Entity resource statement.

Under the PGPA Act, the Minister for Finance is able to withhold amounts under section 51. These withheld amounts should not be recognised as appropriations in Table 1.1 nor in the financial statements.

For information on how to reflect section 51 withholdings in the financial statements, please see RMG 125 Commonwealth Entities Financial Statements Guide, available on the Finance website at: <http://www.finance.gov.au/resource-management/reporting-accounting/financial-reporting/>.

### 5.3.2 Sources of Information

New CBMS functionality for the preparation of Section 1 PAES tables is in progress. Finance will inform portfolio budget teams and CBMS users by email when these tables are available to be used.

Entities are required to complete Table 1.1 Entity Resource Statement for their PAES. The data is to be updated on the same basis as applied in the 2019-20 PB Statement.

The majority of the information can be sourced by running the following operational reports from CBMS:

- » *Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 3 (“Portfolio Summary and Detail” report).*
- » *Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 4 (“Portfolio Summary and Detail” report).*
- » *Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.09 Annual Estimates Special Accounts Report.*
- » *Reports → CBMS Reporting → Operational Reports → Cash Management → Cash Operational Reports → CM.OR.010 Appropriation Balances Report.*
- » *Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.13 Annual Estimates Detail Listing AEIFRS Report (PBF).*
- » *Reports → CBMS Reporting → Operational Reports → Actuals → Annual Actuals → AE.OR.07 Annual Actuals Detail Listing AEIFRS Report (PBF).*
- » *Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.10 Appropriation Bill – Actual Available Appropriations (AAA) Report – select the current financial year only to get the “Actual available*

*appropriation” figure available on that day. This amount may not include Advances to the Minister for Finance.*

The “prior year appropriation” rows should reflect unspent/undrawn appropriations available at the start of the financial year (i.e. the closing balance of the previous year).

For the “Actual available appropriation” column, this will be the closing unspent appropriation balance from the entity’s 2018-19 annual report.

For the “Estimate as at Budget 2019-20” column, this will be the estimated closing unspent appropriation balance as at the end of the 2019-20 year.

Entities can check unspent, undrawn balances by running the Appropriation Balances Report from CBMS. The “Available Balance” column shows the amount available to the entity, with the “Hard Limit” lines showing the total Appropriations amounts for Outcomes or Programs.

Total available appropriation balance can be calculated by adding the Hard Limit lines for the relevant Program or Outcome for all financial years.

» *Reports → CBMS Reporting → Operational Reports → Cash Management → Cash Operational Reports → CM.OR.010 Appropriation Balances Report.*

Where there are unspent appropriations available for administered expenses, equity injections, and Administered Assets and Liabilities, they should be shown in Table 1.1 as a separate line item.

The “Departmental appropriation” row should reflect the amount appropriated to the entity in the relevant year. This figure will be made up of:

- » Amounts appropriated through Appropriation Acts (Nos. 1, and Bill 3)
- » + Advances to the Minister for Finance (AFM)
- » +/- section 75 transfers as a result of Machinery of Government changes:
  - Administrative quarantines made by Finance
  - any withholdings under s51 of the PGPA Act (such as for foreign exchange movements, savings measures, movement of funds and reallocations)

Amounts under the “Actual Available Appropriation” column can be sourced by running the AAA Report (which provides an estimate at a point in time) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and Advances to the Minister for Finance.

- » This amount can also be sourced from the Appropriation note of the entity’s 2018-19 annual report, under the “Appropriations applied” column.

The “s74 External Revenue” row should reflect the entity's forecasted Receipts from Independent Sources. For information on how figures in the Entity Resourcing Table, including, External Revenue, are calculated, please see the ‘*Quick Reference Guides – BP4*’, available from CBMS.

» *User Reference Material → 09. Reference Material – CBMS → Annual Estimates*

Alternatively, these figures should be sourced from the following reports from CBMS:

- » *Reports → CBMS Reporting → Operational Reports → Estimates → Annual estimates → AE.OR.17 Agency Resourcing QA report*
- » *Note: check the “Receipts” columns in the Agency Resourcing QA report*

» *Reports → CBMS Reporting → Operational Reports → Estimates → Annual estimates → AE.OR.16 Appropriation by Outcome*

The "Administered appropriations" rows should be taken from the Appropriation Bill 3 and 4 "Portfolio Summary and Detail" report from CBMS and match the "outcome" and "payments to corporate entities" splits outlined in the Bill.

- » For portfolio departments, the Appropriation Bill 3 and 4 reports should be run at the portfolio rather than entity level.
- » Amounts under the "Actual Available Appropriation" column can be sourced by running the AAA Report (which provides a point-in-time figure) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and Advances to the Finance Minister.

- This amount can also be sourced from the Appropriation note of the entity's 2018-19 annual report, under the "Appropriations applied" column.

The "Departmental/Administered Capital Budget" figures should be sourced from the Capital Budget Statement (choose either Departmental or Administered - figures will be recorded against "9170000 - Capital Budget - Bill 1 (DCB)").

The "Annual Appropriations - other services" rows should be taken from the Appropriation Bill 4 "portfolio Summary and Detail" report from CBMS.

- » For portfolio departments, the Appropriation Bill 4 report should be run at the portfolio rather than entity level.
- » Amounts under the "Estimated Actual" column can be sourced by running the AAA Report (which provides a point-in-time figure) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and Advances to the Finance Minister.

The "Payments to corporate entities" rows should be sourced from the Appropriation Act 1 and Bill 3, and Act 2 and Bill 4 "Portfolio Summary and Detail" reports.

Entities that have proposed appropriations through Appropriation Bill (No. 4) for 'Payments to States, ACT, NT and local government' must include additional information in a mandatory footnote to Table 1.1 Entity Resourcing Statement.

The "Special Appropriations" rows should reflect expenses expected to be incurred in relation to special appropriations. These figures should be an update of the figures published in Budget Paper 4 (in both the Special Appropriations table and also the Entity Resource Table), and be recorded against the "Special Appropriation" appropriation type in CBMS. Special Appropriations should be reported as an aggregate in Table 1.1, with details of the special appropriations reported in Table 2.X.1 (Budgeted expenses for Outcome X).

The "Special Accounts" rows should reflect the opening balances and receipts for all special accounts managed by the entity. These figures should be drawn from the Special Accounts report from CBMS. Special public moneys held in "Services for Other Entities and Trust Moneys" (SOETM) accounts should be excluded from this figure as they do not constitute funds available to the entity. Details of special accounts will also be reported in Table 2.X.1 (Budgeted expenses for Outcome X) and Special Account Flows Table 3.1.

The "Average Staffing Level" should reflect changes to ASL since the 2019-20 Budget and report total entity ASL figures. These should match the totals shown at the bottom of the

outcome expense tables (Table 2.X.1) (if all outcomes are reported). If unsure please discuss with Finance.

The "Third Party Payments" information will be drawn from entities' own records and should be agreed with the relevant entities. These figures should be prepared on a consistent basis with the rest of Table 1.1, i.e. using resourcing/appropriations transferred figures, and the reader should be able to reconcile figures between entities.

- » This sub-table should only be prepared by those entities which:
  - are material entities and have total third party payments of \$10 million or more in a year; or
  - have third party payments totalling more than 25 per cent of their total resourcing.

This sub-table is intended to show the types and materiality of inter-entity transfers of resourcing. Figures shown will be a sub-set of the total resourcing shown in the top section of Table 1.1.

- » "Payments made on behalf of another entity" occur where an entity accesses another entity's appropriations to pay recipients or external parties on behalf of the other entity. For example, the Department of Human Services (DHS) would show the amount of appropriations it draws upon to pay income support recipients on behalf of policy departments, such as the Department of Social Services (DSS).
- » "Payments made by other entities on behalf of the entity" are those payments which have been outsourced to another entity to administer, for example, DSS would disclose the appropriations being drawn upon by DHS to pay income support recipients.
- » "Payments made to other entities for the provision of services" are amounts paid to other entities for contracted services, for example, for shared/corporate services.
- » "Receipts received from other entities for the provision of services" are amounts received where the entity provides services to another entity, for example, for the provision of shared/corporate services.
- » "Payments made to corporate entities within the portfolio" provides a breakdown by entity of payments (from all appropriation sources) made by portfolio departments to each corporate entity in the portfolio - figures shown here should include amounts disclosed as "payments to corporate entities" in the Appropriation Bills. These amounts should be consistent with any figures reported in Table 2.X.1.

**Note:** Only additional Appropriations (i.e. not reductions in appropriations) are shown in the Appropriation Bills, and therefore should be shown in the Entity Resource Statement. This aligns with the purpose of the Entity Resource Statement, to show the total available resources rather than the expected expenditure.

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

## 5.4 Entity Measures Table

The Measures section highlights new government decisions taken since Budget. It includes measures titles and estimates from the current Budget and forward years. Measures indicate the Government's new expense, revenue and capital measures for the years ahead.

The measures titles and the Budget and forward estimate figures included in this table **must match** the figures published in the 2019-20 MYEFO or Budget publication – a list of final measures titles and figures will be provided to AAUs. MYEFO is an authoritative document, whereas the PAES explain Appropriation Bills. All measures that have a resource impact (positive or negative) must be listed in the measures table. If a measure has no resource impact but the details would aid Parliament's understanding of the government initiative, entities may wish to consider including the details in their measures table.

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

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

Where there are MOG changes, the gaining entity should publish any new measures relating to the function(s) being gained.

**Note:** *If decisions are taken after MYEFO, and are included in Appropriation Bill Nos. 3 and 4 as part of the additional estimates update, they are still to be included in the Table 1.2 Entity 2019-20 measures since Budget. The full measure description and title will not be published until the 2019-20 Budget Paper No. 2 is available.*

### 5.4.1 Appropriation Bill 1 and 2 - 2019 Pre-election Economic and Fiscal Outlook (PEFO), Election Commitments Including a Cross-Portfolio Savings Measure

Due to the timing of the 2019-20 Budget, the 2019 Federal Election, PEFO and Election Commitments including the Government's cross-portfolio Savings Efficiency Dividend announced after the delivery of the 2019-20 Budget, a number of the decisions were not reported to Parliament as part of a PB Statement.

You may recall the *Supply Acts (No. 1 and 2) 2019-20* were utilised to fund 5/12<sup>ths</sup> of the estimated Annual Appropriations required for the ordinary annual services of the Government whilst the remaining 7/12<sup>ths</sup> were appropriated on 12 November 2019 through *Appropriation Bills (No. 1 and 2) 2019-20*.

The PEFO was reported as a separate Economic Statement in April 2019, whilst the Government's Election Commitments were reported in [Appendix A](#) of the *Explanatory*



*Memorandum to the Appropriations Bills (No. 1 and 2) 2019-20* assented on the 11 November 2019.

Even though the PEFO and Election Commitments were reported in the Estimates Memorandum accompanying *Appropriations Acts (No. 1 and 2) 2019-20*, they still need to be reported in a PB Statement. The next opportunity an entity has to report these measures will be in their 2019-20 PAES *Table 1.2 Entity 2019-20 measures since Budget*, where they require an appropriation under Bills 3 and 4.

Since the PEFO and Election Commitment measures are to be reported in PAES Table 1.2, but do not impact the overall level the resourcing received by the entity through Appropriation Bills 3 and 4, new footnotes “(d)” and “(e)” were created for entities to use.

Entities will need to apply either of the following footnotes against their PEFO and / or Election Commitment measures they report in their measure table:

*“(d) Measure relates to a commitment identified under [Appendix B](#) included with the 2019 PEFO economic statement.”*

Or where appropriate:

*“(e) Measure relates to an Election Commitment identified under [Appendix A](#) included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.”*

*Note: Entities impacted by the reporting of PEFO commitments can be identified by referring to [Appendix B](#) included as part of the Pre-election Economic and Fiscal Outlook 2019.*

*Where entities are impacted by the reporting of Election Commitments, they can be identified from [Appendix A](#) included in the Explanatory Memorandum to the Appropriation Bills (No. 1 and 2) 2019-2020.*

#### 5.4.2 Measure’s Table Totals the reporting of PEFO, Election Commitments and Efficiency Dividend

Budget officers need to be mindful that whilst the table’s totals include their PEFO, Election Commitments and their Savings Efficiency Dividend measures applied against Appropriation Bills 1 and 2, these measures will not impact their entity’s overall level of resourcing received under Appropriations Bills 3 and 4.

Where an entity received funding for PEFO, Election Commitments and / or has had an Appropriation Bill 1 Savings Efficiency Dividend applied to their entity, a footnote will need to be added against the totals impacted by these measures. The footnote is intended to highlight to users when the entity actually received their resourcing for these particular subset of measures:

*“(f) Total includes PEFO decisions, Election Commitments including the Savings Efficiency Dividend applied against 2019-20 Appropriation Acts 1 and 2.”*

### 5.4.3 MYEFO Measures

If a measure was published in the 2019-20 MYEFO, it should be included in the Measures table with the full measure title and financials.

- To check the data for new measures, entities are to run the following report in CBMS:

*Reports → Operational Reports → Estimates → Annual Estimates → AE.OR.19 Annual Estimates Detail Listing GFS Report (PBF)*

Measure codes are initiated in CBMS by AAUs, which pre-populates the title, decision and authority for the measure. Measure figures are to be reported on a fiscal basis as this is the basis on which Budget Paper No. 2 and MYEFO are prepared.

Measures should be presented and reconcile to the figures as per the final list provided by Finance to the portfolio. Entities should check regularly with the relevant AAU to ensure accuracy.

### 5.4.4 Decision Taken But Not Yet Announced

The reporting of “Decision Taken But Not Yet Announced” (DTBNYA) largely depends on the timing for when the decision will be publicly announced:

If a measure was included in MYEFO or Budget as a DTBNYA, but is to be publically announced prior to the tabling of the PAES, the full measure title and financials should be included in the Table 1.2: Entity 2019-20 Measures since Budget and also Table 1.3: Additional estimates, and other variations to outcomes since the 2019-20 Budget.

If the DTBNYA measure will not be publically announced prior to the tabling of the PAES, the financials should be included as part of the DTBNYA total line at the bottom of the Table 1.2 Measures table.

### 5.4.5 Amounts in the Contingency Reserve

Amounts in the contingency reserve (CR) must not be entered as estimates in CBMS against the relevant entity, whether they are intended to be appropriated as annual or special appropriations, or special accounts.

While in the CR, they are not considered to be appropriated amounts and are not reported in PAES.

### 5.4.6 Measures with indicative costs

Where measures are published in an economic statement with indicative costs, these measures should be listed in Table 1.2 Measures where costs for each affected entity are known.

Once final costs have been agreed, entities may republish the measure in Table 1.2 of the PAES or PB Statements, and include a footnote stating that the measure was previously published in BP No. 2 /MYEFO / the relevant economic statement and the costs shown are now final.

For cross-portfolio measures where final costs have now been agreed for each entity, the measure should be listed in Table 1.2 with the final agreed costs, with a footnote noting that it is a cross-portfolio measure previously published in BP No. 2 / MYEFO / the relevant economic statement, and naming the lead entity.

#### 5.4.7 Post-MYEFO measures

If the measure will be announced prior to the tabling of the PAES, the measure should also be included in the Measures table with the full measure title and financials.

If the measure will not be announced prior to the tabling of the PAES, the measure should be included as part of the DTBNYA total line.

In addition to the above, some measures may not be reported where the decision is to be announced in the 2020-21 Budget.

### 5.5 Additional Estimates and other Variations since the 2019-20 Budget

The variations to Appropriations and Measures since the 2019-20 Budget table (Table 1.3) shows new measures and other program variations (non-measures) that affect an entity's appropriations. It shows variations to Outcomes from:

Measures

Movement of Funds

Parameter Changes

Reclassifications / reallocations / other variations

Transfers between Departments

Where Table 1.2 shows measures by type (i.e. revenue, expense and capital) and on a fiscal balance basis, Table 1.3 demonstrates the total resourcing impact on entity resourcing by outcome.

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since the 2019-20 Budget. The table shows the impact in terms of entity outcomes and programs. Decreases in estimates are to be shown in brackets ().

Entities are required to indicate the type of variation in the title (e.g. parameter adjustment). Where there are movements of a similar type, these may not be grouped together; the positive and negative impacts should be shown separately in order to be as transparent as possible.

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

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

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

Other variations (i.e. all other estimates that are not measures) will come from CBMS adjustments to entity estimates. Variations could be aggregated by category, e.g. indexation, efficiency dividend, movement of funds, etc.

**Note:** *If decisions are taken after MYEFO or the additional estimates update, but are not included in Appropriation Bill Nos. 3 and 4 they should not to be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are the 2019-20 Supplementary Additional Estimates Bills or the Budget Bills for 2020-21).*

**In all cases, the measures titles (Table 1.2) must match the measures details provided by Finance before PAES can be printed.**

## 5.6 Breakdown of Additional Estimates by Appropriation Bill

Tables 1.4 and 1.5 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the 2019-20 Budget year. They indicate the total impact of both measures and other variations on the resourcing of an entity through the annual Appropriation Bills. The 'Additional Estimates' column matches the figures in Appropriation Bill Nos. 3 and 4.

The table provides a breakdown of the appropriations by outcome and administered and departmental items for the Budget year. It shows the appropriation made available in the prior year (2018-19) as a comparator figure.

The 2019-20 Budget figures are found in the 2019-20 PB Statements, Appropriation Acts and Budget Papers.

The 2019-20 revised figures equal the Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2019-20 will reconcile to the 'net impact' lines in Tables 1.3.

For Table 1.5: Appropriation Bill No. 4, lines that are not required should be deleted.

**Note:** *Although both Additional Estimates and reductions in estimates are included in Tables 1.4 and 1.5, only net additional appropriations appear in the Appropriation Bills.*

Information for these tables can be sourced using the Appropriation Bill 3 and Appropriation Bill 4 reports from CBMS. Figures in Tables 1.4 and 1.5 should match figures published in these reports and CFO's sign-off on the Appropriation Bills provided to your Finance AAU.

## 6. Section 2: Revisions to Entity Outcomes and Planned Performance

For queries regarding performance reporting in the PAES, please contact the Performance Reporting and Planning Branch in Finance ([PGPA@finance.gov.au](mailto:PGPA@finance.gov.au)) or (02) 6215 3130.

For advice on changing outcome statements or programs, please contact your Agency Advice Unit in Finance in the first instance.

This section provides advice on how to report *Budgeted Expenses and Performance For Outcome X* section and on how to construct Table 2.x Budgeted expenses for Outcome x.

### 6.1 Performance Information

This section 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 2019-20 Budget.

### 6.2 Finance Secretary Direction

The requirements for reporting program performance in PB Statements are set out in a direction issued by the Finance Secretary under subsection 36(3) of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act) available at <http://www.finance.gov.au/resource-management/performance>. This direction sets out the mandatory minimum requirements for performance information to be included in PB Statements, and the links that this information has to corporate plans and annual performance statements. Section 36(3) of the PGPA Act requires the accountable authorities of all entities to comply with this direction.

### 6.3 Presentation of Performance Information

Explanation of how to present performance information in PAES can be found at Section 5 of the 2019-20 PB Statements Guide.

When developing performance information, entities are referred to *RMG 131 – Developing good performance information* and the associated Quick Reference Guide.

### 6.4 Table 2.x Budgeted Expenses for Outcome x - reporting of Average Staffing Levels

Entities will need to derive their:

1. Administered and Departmental components for a program where reporting these under a single program.
2. Program splits by appropriation types.

ASL figures across all outcomes should be discussed with Finance and match the figures to be published at the bottom of Table 1.1: Entity resource statement. For the latest guidance on ASL refer to EM 2018/24 – *2017/18 Actual Average Staffing levels* and EM 2019/36 – *Average Staffing Level (ASL) – Policy Proposals Portfolio Caps* for more information regarding the definition of ASL. An Estimates Memorandum on the January 2020 ASL update / data collection will be issued shortly.

## 6.5 Table 2.x Budgeted Expenses for Outcome x - reporting of AASB16 Leases

There is no change to the presentation of *Table 2.x Budgeted Expenses for Outcome x* as a result of AASB 16 Leases. However, there are impacts in the composition of the program expenditure reported by the table.

### 6.5.1 Interest and Depreciation of ROU Assets reported as part of Departmental Appropriation Expenses

There are three main leasing components that are required to be calculated and included as part of the table's derivation they are the *Interest on ROU*, *Depreciation of ROU* and the *Credit applied to rental supplier expenses*.

The following leasing components will be included in the Departmental appropriation expenses line:

*Interest on Right of Use Assets* - as the account is reported as part of the Comprehensive Income Statement this needs to be reported as part of the 'Departmental appropriation expenses'.

*Depreciation/amortisation of ROU Asset*- for **Non-Corporate Commonwealth entities** who receive a DCB, will need to split their depreciation expenses between ROU and Non-ROU. The latter Non-ROU depreciation will still be reported as *Expenses not requiring appropriation* and the ROU depreciation included as part of the entity's *Departmental appropriation expenses*.

For **Corporate Commonwealth Entities** who are funded for depreciation there will be no change in how they will continue to report the Depreciation/Amortisation of ROU in their program table as they should already report this as part of their *Departmental appropriation expenses*.

*Credit applied to rental / supplier expenses* - upon transitioning to the new standard AASB 16 *Leases*, entities were required to reduce their rental / supplier expenses in order to debit their *Interest on ROU* and *Principal repayment* component of their lease expenses. As appropriations have not changed and *Depreciation on ROU assets* is a new program expense item, the components of the program expense table will need to be adjusted to reduce the impact that lease has on the *Departmental appropriation expenses* line item.

The rationale for not changing the program table is twofold:

1. the program expenses table *Departmental program expenditure* total(s) reported must reconcile to total expenses as reported in the entity's comprehensive income statement in CBMS; and
2. to achieve this, the most consistent way across government to report *Depreciation on ROU assets* is to include this as part of the *Departmental appropriation expenses* line item rather than *Expenses not requiring appropriation in the Budget Year* as entities are still appropriated for the rental expenses/payments through appropriation Bill 1 ordinary annual services.

An illustrative example has been provided below to demonstrate how to calculate depreciation appropriation expenses in the Budgeted expenses by outcome table.

**Note: The text highlighted in Pale Yellow and in Pale Blue below are intended to show how the Departmental appropriation expenses line item is derived, they are not intended to be published as distinct separate line-items.**

<b>Program Table 2.x Budgeted expenses by outcome</b>					
	2018-19 Actual Expenses *	2019-20 Revised estimated expenses	2020-21 Forward estimated expenses	2021-22 Forward estimated expenses	2021-22 Forward estimated expenses
<b>Program 1.x (insert program name here)</b>					
<b>Departmental expenses</b>					
Departmental appropriation expenses *	5,600	5,770	6,010	6,100	6,285
<u>Consists of:</u>					
Other Expenses	5,600	5,750	6,000	6,100	6,300
Interest on ROU a/c (2422020)	--	16	14	12	10
Depreciation on ROU	--	380	380	380	380
Credit applied to rental supplier expenses (rental payments)	--	-376	-384	-392	-405
s74 External Revenue	30	30	30	30	30
Expenses not requiring appropriation in the Budget Year	100	100	100	100	100
<u>Consists of:</u>					
Other Depreciation	100	100	100	100	100
<b>Departmental program expenditure</b>	<b>5,730</b>	<b>5,900</b>	<b>6,140</b>	<b>6,230</b>	<b>6,415</b>
* Reporting as per the new accounting standard AASB16 Leases came into effect for Commonwealth entities from 1 July 2019.					

## 6.6 Sources of Information

CBMS contains a system generated reports for Section 2 PAES Budgeted Expenses by Outcomes for NCCEs and CCEs.

These tables derive total program expenditure as either Administered or Departmental, they cannot report:

both Administered and Departmental components together under a single CBMS program; or split expenditure by appropriation types, this is because CBMS does not collect information for these types of splits.

Entities will need to continue to derive the splits for Administered and Departmental program components; and expenditure by appropriations types themselves.

These reports will be useful as an aid for error-checking purposes. They enable the comparing of your entity's reported PAES program expenditure totals against with what has been entered into CBMS.

The system generated reports are located at:

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES Reports](#) → [Table 2.1](#)



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

The Budgeted Financial Statements section of the PAES provide a financial update of the entity's operations over the 2019-20 Budget and three forward years.

Entities should, to the extent that is possible in an Estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2019-20 Annual Report.

Entities are to refer to, and follow, the Financial Reporting Rule (FRR) and related reporting guidance available at: <https://www.finance.gov.au/financial-reporting-and-accounting-policy/>.

**Note:** Under AASB 1055 – *Budgeting Reporting*, major variances between an entities annual financial statements and original budget amounts require explanation. Revised budget information contained in PAES may assist in articulating any end of year variances with the ANAO.

This applies to both the departmental and administered financial statements.

### Parts of Section 3: Special Account flows and budgeted financial statements

#### Special Account Flows

- Table 3.1: Special Account flows and balances

#### Budgeted Financial Statements

##### Departmental

Table 3.2: Comprehensive income statement

Table 3.3: Budgeted balance sheet

Table 3.4: Statement of changes in equity

Table 3.5: Statement of cash flows

Table 3.6: Capital budget statement

Table 3.7: Statement of asset movements

##### Administered (where applicable)

Table 3.8: Schedule of budgeted income and expenses

Table 3.9: Schedule of budgeted assets and liabilities

Table 3.10: Schedule of budgeted cash flows

Table 3.11: Capital budget statement

Table 3.12: Statement of asset movements

## 7.1 Special Account Flows

*Table 3.1 Special Accounts* is required to be published for PAES as there is no equivalent budget documentation produced, (such as Budget Paper 4 in May each year), that provides this information.

Entities can run a new (system generated) PAES Table 3.1 – ‘Estimates of special account flows and balances’ from CBMS to complete this table. This new functionality can be accessed through:

[Reports > CBMS Reporting > Statutory Reports > PAES > PAES.T3.01](#)

The report in CBMS no longer displays special accounts that have been deactivated in the system. Entities are to reinstate special accounts that sunset in the current year (2019-20) and the previous year (2018-19). Future enhancements are planned to introduce time-slice for the report to enable the figures in accounts be displayed in the year that it is active. For example, figures will display in the previous year when it was active but nil amounts in the current year when the account was deactivated.

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

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

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

in enabling primary legislation, as recognised under section 80 of the PGPA Act, in which case the full legislative title and the appropriate section(s) need to be included; or

through a determination by the Finance Minister under section 78 of the PGPA Act, in which case include the title of and the determination number of the legislative instrument.

As some titles will be too long to include neatly in Table 3.1, entities can use short titles and include an Acts glossary or footnote to detail the full title of the enabling legislation.

Entities may require lower level information from their own FMIS, however the figures in CBMS are the authoritative figures used for the consolidation of the whole of government accounts and therefore any data from entity FMIS must reconcile with the CBMS figures.

Entities are to provide a comparator line below each Special Account with the corresponding 2018-19 figure.

The opening balance for 2019-20 will be an actual figure as reported for the closing balance in entity’s 2018-19 Annual Report Financial Statements: Special Accounts.

**Note:** *The estimated opening balance for forward estimates will equal the estimated closing balance for the previous year's transactions.*

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

Refer to the most recent Estimates Memorandum on special accounts and Resource Management Guide to appropriations RMG 100 (<https://www.finance.gov.au/publications/resource-management-guides-rmgs/guide-appropriations-rmg-100>).

## 7.2 Budgeted Financial Statements

The financial statements (Tables 3.2 to 3.12) conclude each entity's PAES and provide readers with an update on financial movements for the Budget year and three forward years, particularly as a result of changes in appropriations/resourcing and new measures. They also include actual data for the comparator year 2018-19 which was published in entity Annual Reports and reported in CBMS for preparation of the Consolidated Financial Statements (CFS data).

Entities enter their Annual Actuals data in the Final Budget Outcome (FBO) round. Annual Actuals data is then copied to the CFS round which is the basis for the comparator year 2018-19. Changes to entity data in the CFS round is only required if there are material adjustments to the FBO.

Entities should, to the extent that it is possible in an estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2019-20 Annual Report.

Entities are to refer to, and follow the FRR and related reporting guidance available at: <https://www.finance.gov.au/government/financial-reporting-accounting-policy>

## 7.3 Sources of Information

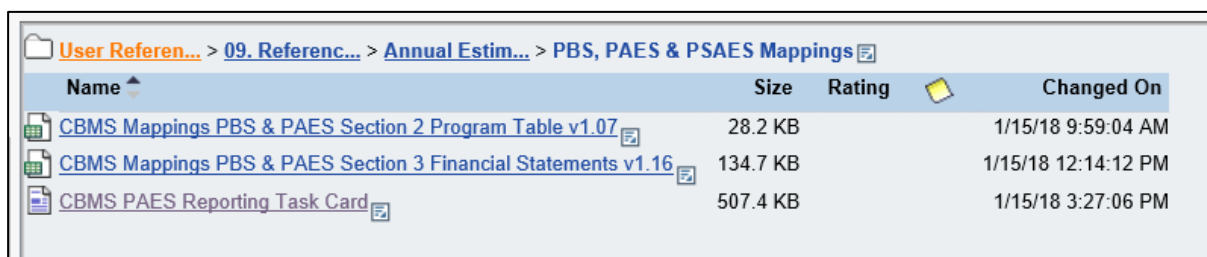
CBMS contains system generated reports for Section 3 PAES Financial Statement tables. They are available for use by entities who are required to prepare a PAES statement. The tables represent generic statements and offer a good starting point in deriving the numbers that are intended to be reported.

*Reports → CBMS Reporting → Statutory Reports → PAES → Table 3.x*

Entities are encouraged to use these reports (PAES T3.2 to PAES T3.12) and become familiar with their use to improve entity processes in checking and completing their PAES tables.

Documentation is available that describes the mappings for how the data flows through each of the tables derived by CBMS. They are available through a link located on the CBMS landing page title CBMS User Reference Material under the following path:

[CBMS User Reference Material](#) → [09. Reference Material – CBMS](#) → [Annual Estimates](#) → [PBS, PAES & PSAES Mappings](#)



Name	Size	Rating	Changed On
<a href="#">CBMS Mappings PBS &amp; PAES Section 2 Program Table v1.07</a>	28.2 KB		1/15/18 9:59:04 AM
<a href="#">CBMS Mappings PBS &amp; PAES Section 3 Financial Statements v1.16</a>	134.7 KB		1/15/18 12:14:12 PM
<a href="#">CBMS PAES Reporting Task Card</a>	507.4 KB		1/15/18 3:27:06 PM

- Entities must continue to use the Excel templates in Attachment G (to the EM) to prepare their PAES document for publication purposes.

Information for these tables should also be sourced and cross-checked from the following CBMS operational reports:

- Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.01 Annual Estimates Financial Statements
- **Note:** that all Account Hierarchies should be expanded (by right clicking on one of the Account Hierarchy items and selecting Hierarchical Navigation > All > Expand all hierarchies) prior to exporting reports.
- Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.02 Annual Estimates Assets and Equity Report
- Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.06 Annual Estimates Capital Budget Statement Report

## 8. Contacts

### Department of Finance

In the first instance, entities with enquiries should contact their relevant AAU.

For guidance on the preparation of the PAES (except for performance-related information), entities should contact the Budget Reporting and Framework Team:

[Budget\\_Framework@finance.gov.au](mailto:Budget_Framework@finance.gov.au) (emails rated up to Protected)

(02) 6215 3209

(02) 6215 3094

For guidance on performance information and annual performance statements (Section 2 of the PAES; excluding Table 2.x.1 and 2.x.2), corporate plans and annual reports, entities should contact the Accountability and Reporting Branch ([PGPA@finance.gov.au](mailto:PGPA@finance.gov.au)) or (02) 6215 3130.

For guidance on the production of the Appropriation Bills, including the CFO sign-off process and outcome changes, entities should contact the Annual Appropriation Team ([annual.appropriations@finance.gov.au](mailto:annual.appropriations@finance.gov.au)) or (02) 6215 1758 or (02) 6215 3804.

For guidance on ASL reporting, entities should contact the Budget Analysis and Policy Branch ([asl@finance.gov.au](mailto:asl@finance.gov.au)) or (02) 6215 1969.

For guidance on Cash Management or withholdings/quarantines, entities should contact the Official Public Account Administration and Banking Team ([OPAdmin@finance.gov.au](mailto:OPAdmin@finance.gov.au)) or (02) 6215 3660.

### Treasury

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

Publications team     [budgetpublishing@treasury.gov.au](mailto:budgetpublishing@treasury.gov.au)     (02) 6263 4000

### CanPrint

It is strongly recommended that Portfolio departments contact CanPrint to arrange printing for the PAES. If printing is carried out 'in-house' or with another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other Portfolio departments and that the delivery process to Parliament House is coordinated.

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

Contact details for CanPrint Communications Pty Ltd are:

(02) 6295 4427

(02) 6295 4438

Address: Canprint Communications Pty Ltd  
16 Nyrang Street  
Fyshwick, ACT 2609

### Senate Table Office

The Senate Table Office receives and distributes PAES to Senators. They also receive PAES on behalf of the House of Representatives and the Parliamentary Library. Their contact details are:

[table.docs@aph.gov.au](mailto:table.docs@aph.gov.au)

(02) 6277 3037

Address: Room SG 25  
Department of the Senate  
Parliament House  
Canberra, ACT 2600