

Portfolio Additional Estimates
Statements 2021–22

Finance Portfolio

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Senator the Hon Simon Birmingham

Minister for Finance
Leader of the Government in the Senate
Senator for South Australia

Senator the Hon Slade Brockman
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

The Hon Andrew Wallace MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President and Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2021-22 Additional Estimates for the Finance Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Simon Birmingham', with a long, sweeping horizontal line extending to the right.

Simon Birmingham

2 February 2022

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer, Department of Finance on (02) 6215 2222.

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

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

User Guide

The purpose of the 2021-22 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2021-22. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2021-22* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

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

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Portfolio overview

Portfolio overview

This section provides a brief overview of the Finance Portfolio, including the relevant Portfolio Ministers and the structure of the Finance Portfolio. The Finance Portfolio structure is summarised in Figure 1 on page 5.

Changes affecting the portfolio

Following the Prime Minister's announcement of changes to the ministry on 8 October 2021, the Hon Ben Morton MP was appointed as the Special Minister of State.

As part of the Machinery of Government changes endorsed by the Prime Minister on 5 July 2021, the functions of ICT Investment Approval Process and Whole of Government Procurement of Major Office Machines were transferred to the Prime Minister and Cabinet Portfolio and the function of Government Domain Names was transferred from the Digital Transformation Agency to the Finance Portfolio.

Minister(s) and portfolio responsibilities

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

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

The Special Minister of State has particular responsibility for the following:

- *Parliamentary Business Resources Act 2017* expenses framework.
- *Members of Parliament (Staff) Act 1984* employment framework (shared with the Prime Minister).
- Electoral policy.
- Electoral matters (supported by the Australian Electoral Commission (AEC)).
- Government campaign advertising.
- Whole-of-Australian-Government (WoAG) property policy and administration, including non-Defence owned property (but excluding Lands Acquisition Act reform).
- Administration and operational matters for Comcover, the government's self-managed insurance fund.

Additional estimates and variations – portfolio level

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

Funding for other entities within the portfolio remains unchanged.

Finance

Finance is seeking net additional funding of \$15.1 million in Appropriation Bill (No. 3) and \$0.8 billion in Appropriation Bill (No. 4) 2021-22.

Finance's administered special appropriation will decrease by \$272.7 million in 2021-22 primarily due to revisions of superannuation estimates.

AEC

AEC is seeking net additional funding of \$158.1 million in Appropriation Bill (No. 3) 2021-22.

Figure 1: Finance portfolio structure and outcomes

Entity additional estimates statements

Department of Finance

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Department of Finance

Section 1: Entity overview and resources

1.1 Strategic direction statement

As part of and following the 2021-22 Mid-Year Economic and Fiscal Outlook, the Government announced a number of government decisions with impacts for the Department of Finance (Finance).

COVID-19 Response Package – Centres for National Resilience

The Government will provide funding in 2021-22 to build Centres for National Resilience in Queensland, Victoria and Western Australia. The Centres will deliver additional quarantine capacity to respond to COVID-19 and enhance Australia's ability to respond to future disasters, health, or humanitarian emergencies.

The expected total cost of this measure is not for publication (nfp) due to commercial sensitivities during the procurement stages. Advances to the Finance Minister (AFMs) are being issued monthly, from November 2021 until Additional Estimates Bills are available, providing funding for liabilities payable to contractors in preceding periods.

Department of Finance – additional resourcing

In line with the Government's policy for Commonwealth entities to migrate their IT technology and services to a cloud environment, the Government will provide \$10.2 million over four years from 2021-22 (and \$0.8 million per year ongoing). This will support the migration of the Central Budget Management System to a Protected cloud based environment and enable other Commonwealth agencies to use GovLINK from their cloud tenancy environment.

No changes have occurred that impact on Finance's Strategic Direction since the issuing of the 2021-22 Portfolio Budget Statements. A full outline of Finance's Strategic Direction can be found in the 2021-22 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Finance resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	47,353	56,039	-	56,039
Departmental appropriation (c)	709,837	263,815	15,125	278,940
s 74 External Revenue (d)	71,861	33,783	-	33,783
Departmental capital budget (e)	6,445	6,413	-	6,413
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (b)	11,325	11,475	-	11,475
Equity injection (g)	2,183	623,283	753,089	1,376,372
Total departmental annual appropriations	849,004	994,808	768,214	1,763,022
Special accounts (h)				
Opening balance	929,550	1,310,152	(51,177)	1,258,975
Appropriation receipts (g) (i)	496,595	703,529	762,527	1,466,056
Non-appropriation receipts	293,893	329,949	(15,999)	313,950
Total special accounts	1,720,038	2,343,630	695,351	3,038,981
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts (g)</i>	<i>(496,595)</i>	<i>(703,529)</i>	<i>(762,527)</i>	<i>(1,466,056)</i>
Total departmental resourcing	2,072,447	2,634,909	701,038	3,335,947
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	28,432	26,116	-	26,116
Outcome 2	11,372	11,527	(458)	11,069
Outcome 3	289,034	335,126	(6,203)	328,923
Administered capital budget (j)	5,223	5,279	-	5,279
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (b)	215,937	87,863	-	87,863
Administered assets and liabilities	348,873	58,117	(4,690)	53,427
Total administered annual appropriations	898,871	524,028	(11,351)	512,677
Total administered special appropriations	(8,004,474)	8,487,397	(272,675)	8,214,722

Table continues on next page

Table 1.1: Department of Finance resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Special accounts (h)				
Opening balance	-	354,363	(5,129)	349,234
Appropriation receipts (i)	7,809,384	4,965,000	-	4,965,000
Non-appropriation receipts	75,206,015	48,021,839	2,113,353	50,135,192
<i>Total special account receipts</i>	<i>83,015,399</i>	<i>53,341,202</i>	<i>2,108,224</i>	<i>55,449,426</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(7,809,384)</i>	<i>(4,965,000)</i>	<i>-</i>	<i>(4,965,000)</i>
Total administered resourcing	68,100,412	57,387,627	1,824,198	59,211,825
Total resourcing for Department of Finance	70,172,859	60,022,536	2,525,236	62,547,772
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)			1,249	1,283

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

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

- (a) *Appropriation Act (No. 1) 2021-22* and *Appropriation Bill (No. 3) 2021-22*.
- (b) Represents actual unspent appropriations available from 2019-20.
- (c) This includes amounts transferred to Finance from the Digital Transformation Agency (DTA) following machinery of government changes took effect on 1 July 2021 and this excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and *Bill (No. 3)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2021-22* and *Appropriation Bill (No. 4) 2021-22*.
- (g) Estimate as at Budget 2021-22 has been updated to incorporate AFMs.
- (h) For further information on special accounts, see Table 3.1.
- (i) Amounts credited to the special account(s) from Finance's annual and special appropriations.
- (j) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and *Bill (No. 3)* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

Table 1.1: Department of Finance resource statement — Additional Estimates for 2021-22 as at February 2022 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Attorney-General's Department				
<i>Law Officers Act 1964</i>	310	310	-	310
Payments made by other entities on behalf of Department of Finance (disclosed above)				
Attorney-General's Department				
<i>Parliamentary Business Resources Act 2017</i>	1,300	1,300	-	1,300
Commonwealth Superannuation Corporation				
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	2,075	1,225	-	1,225
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	69	65	-	65
<i>Superannuation Act 1922</i>	58,057	49,896	-	49,896
<i>Superannuation Act 1976</i>	4,716,547	4,901,273	-	4,901,273
<i>Superannuation Act 1990</i>	2,846,738	3,174,307	-	3,174,307
<i>Appropriation Act (No.1) (a)</i>	500	500	-	500
<i>Appropriation Act (No.1) (b)</i>	1,138	1,350	(650)	700
<i>Appropriation Act (No.2) (b)</i>	733	536	(536)	-
Department of the House of Representatives				
<i>Australian Constitution s 66</i>	4,064	4,064	-	4,064
<i>Parliamentary Business Resources Act 2017</i>	43,534	44,269	-	44,269
<i>Parliamentary Superannuation Act 2004</i>	5,397	5,692	-	5,692
Department of Parliamentary Services				
<i>Parliamentary Business Resources Act 2017</i>	20,342	20,342	-	20,342
Department of the Senate				
<i>Australian Constitution s 66</i>	1,553	1,308	-	1,308
<i>Parliamentary Business Resources Act 2017</i>	21,608	21,972	-	21,972
<i>Parliamentary Superannuation Act 2004</i>	2,760	2,804	-	2,804
Fair Work Commission				
<i>Judges' Pensions Act 1968</i>	7,500	7,500	-	7,500

All figures shown above are prepared on a resourcing (i.e. appropriations available) basis and are GST exclusive - these may not match figures in the cash flow statement.

(a) Compensation and legal payments.

(b) Act of grace payments.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Finance 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
Ageing and Aged Care (a)	2.1				
Departmental payment		200	200	-	-
Australian Infrastructure Financing Facility for the Pacific Projects (b)	2.1				
Departmental payment		nfp	nfp	nfp	nfp
Closing the Gap Package (c)	2.1				
Departmental payment		72	-	-	-
Commonwealth Parliamentary Workplaces — Independent Review and ongoing support measures (d)	3.1				
Administered payment		nfp	nfp	nfp	nfp
COVID-19 Response Package — Centres for National Resilience (e)	2.3				
Departmental payment		nfp	-	-	-
Department of Finance — additional resourcing (f)	1.1, 2.5				
Departmental payment		3,068	2,648	3,215	1,281
Digital Economy Strategy — additional funding (g)	2.1				
Departmental payment		-	100	-	-
Improving Confidence in the Electoral Process (h)	2.1				
Departmental payment		400	-	-	-
Marinus Link – additional support (i)	2.1				
Departmental payment		nfp	nfp	nfp	-
Permissions Capability — digital passenger declaration (j)	2.1				
Departmental payment		nfp	nfp	nfp	nfp
Total		3,740	2,948	3,215	1,281
Total payment measures					
Administered		nfp	nfp	nfp	nfp
Departmental		3,740	2,948	3,215	1,281
Total		3,740	2,948	3,215	1,281

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The lead entity for measure titled *Ageing and Aged Care* is the Department of Health. The full measure description and package details appear in MYEFO under the Health portfolio.
- (b) The lead entity for measure titled *Australian Infrastructure Financing Facility for the Pacific Projects* is the Department of Foreign Affairs and Trade. The full measure description and package details appear in MYEFO under the Foreign Affairs and Trade portfolio. The financials are not for publication due to commercial sensitivities.

- (c) The measure titled *Closing the Gap Package* is a cross portfolio measure. The full measure description and package details appear in MYEFO under Cross Portfolio.
- (d) The measure titled *Commonwealth Parliamentary Workplaces — Independent Review and ongoing support measures* is a cross portfolio measure. The full measure description and package details appear in MYEFO under Cross Portfolio. The financials are not for publication due to commercial sensitivities.
- (e) The lead entity for measure titled *COVID-19 Response Package — Centres for National Resilience* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio. The financials are not for publication due to commercial sensitivities.
- (f) The lead entity for measure titled *Department of Finance — additional resourcing* is the Department of Finance. The full measure description and package details appear in Budget Paper No. 2 under the Finance portfolio.
- (g) The measure titled *Digital Economy Strategy — additional funding* is a cross portfolio measure. The full measure description and package details appear in MYEFO under Cross Portfolio.
- (h) The lead entity for measure titled *Improving Confidence in the Electoral Process* is the Australian Electoral Commission. The full measure description and package details appear in MYEFO under the Finance portfolio.
- (i) The lead entity for measure titled *Marinus Link – additional support* is the Department of Industry, Science, Energy and Resources. The measure was announced following the 2021-22 MYEFO and the financials are not for publication due to commercial sensitivities.
- (j) The lead entity for measure titled *Permissions Capability — digital passenger declaration* is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs portfolio. The financials are not for publication due to commercial sensitivities.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in *Appropriation Bill No. 3*.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Changes in parameters		-	79	239	560
Net impact on appropriations for Outcome 1 (departmental)		-	79	239	560
Total net impact on appropriations for Outcome 1		-	79	239	560
Outcome 2					
Administered					
Annual appropriations					
Changes in parameters		-	8	14	17
Other variations	2.7	(458)	(408)	(356)	(302)
Special appropriations (including Special Accounts)					
Other variations	2.7	(266,829)	22,891	34,677	46,033
Net impact on appropriations for Outcome 2 (administered)		(267,287)	22,491	34,335	45,748
Departmental					
Annual appropriations					
Ageing and Aged Care	2.1	200	200	-	-
Australian Infrastructure Financing Facility for the Pacific Projects	2.1	nfp	nfp	nfp	nfp
Closing the Gap Package	2.1	72	-	-	-
COVID-19 Response Package — Centres for National Resilience	2.3	nfp	-	-	-
Department of Finance — additional resourcing	2.5	410	548	615	681
Digital Economy Strategy — additional funding	2.1	-	100	-	-
Improving Confidence in the Electoral Process	2.1	400	-	-	-
Marinus Link – additional support	2.1	nfp	nfp	nfp	-
Permissions Capability — digital passenger declaration	2.1	nfp	nfp	nfp	nfp
Changes in parameters		-	78	228	535
Other variations	2.1	3,243	2,969	1,194	312
Other variations	2.3	10,800	-	-	-
Net impact on appropriations for Outcome 2 (departmental)		15,125	3,895	2,037	1,528
Total net impact on appropriations for Outcome 2		(252,162)	26,386	36,372	47,276

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 3					
Administered					
Annual appropriations					
Commonwealth Parliamentary Workplaces — Independent Review and ongoing support measures	3.1	nfp	nfp	nfp	nfp
Changes in parameters		-	2,082	2,399	1,257
Other variations	3.1	(6,203)	17,809	19,845	19,865
Special appropriations (including Special Accounts)					
Changes in parameters		-	-	237	964
Other variations	3.1	(5,846)	3,940	-	-
Net impact on appropriations for Outcome 3 (administered)		(12,049)	23,831	22,481	22,086
Outcome 3					
Departmental					
Annual appropriations					
Changes in parameters		-	16	49	114
Net impact on appropriations for Outcome 3 (departmental)		-	16	49	114
Total net impact on appropriations for Outcome 3		(12,049)	23,847	22,530	22,200

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.	-	-	-	-	-
Outcome 2					
Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery.	11,372	11,527	11,069	-	(458)
Outcome 3					
Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.	294,257	340,405	334,202	-	(6,203)
Total administered	305,629	351,932	345,271	-	(6,661)

Table continues on next page

Note: 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.4: Appropriation Bill (No. 3) 2021-22 (continued)

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.	80,116	83,469	84,005	536	-
Outcome 2					
Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery.	612,230	169,295	183,973	14,678	-
Outcome 3					
Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.	23,936	17,464	17,375	(89)	-
Total departmental	716,282	270,228	285,353	15,125	-
Total administered and departmental	1,021,911	622,160	630,624	15,125	(6,661)

Table 1.5: Appropriation Bill (No. 4) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections (a)	2,183	623,283	1,376,372	753,089	-
Administered assets and liabilities	348,873	58,117	53,427	-	(4,690)
Total non-operating	351,056	681,400	1,429,799	753,089	(4,690)

(a) Estimate as at Budget 2021-22 has been updated to incorporate received AFMs.

Note: 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2021-22 Portfolio Budget Statements.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.					
	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Program 1.1: Budget and Financial Management					
Departmental expenses					
Departmental appropriation (a)					
Budget Advice	66,542	67,418	69,095	68,030	69,245
Financial Reporting	32,554	31,670	32,256	32,334	32,421
Expenses not requiring appropriation in the Budget year (b)	20,836	11,571	10,885	10,423	10,203
Departmental total	119,932	110,659	112,236	110,787	111,869
Total expenses for Program 1.1	119,932	110,659	112,236	110,787	111,869
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation (a)	99,096	99,088	101,351	100,364	101,666
Expenses not requiring appropriation in the Budget year (b)	20,836	11,571	10,885	10,423	10,203
Departmental total	119,932	110,659	112,236	110,787	111,869
Total expenses for Outcome 1	119,932	110,659	112,236	110,787	111,869
	2020-21	2021-22			
Average staffing level (number)	438	469			

(a) Departmental appropriation combines ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

<p>Outcome 1 – Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.</p>
<p>Program 1.1 – Budget and Financial Management</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

Commonwealth Superannuation Corporation
Programs <ul style="list-style-type: none"> • Program 1.1 – Superannuation Scheme Governance
Future Fund Management Agency
Programs <ul style="list-style-type: none"> • Program 1.1 – Management of the Investment of the Future Fund • Program 1.2 – Management of the Investment of the Australian Government Investment Funds
Contribution to Outcome 2 made by linked programs <p>Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.</p> <p>Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers.</p>

Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)					
Grant in Aid - Australian Institute of Policy and Science	38	39	40	41	42
Grant in Aid - Chifley Research Centre	244	249	256	263	269
Grant in Aid - Green Institute	91	93	96	98	100
Grant in Aid - Menzies Research Centre	244	250	256	262	269
Grant in Aid - Page Research Centre	118	121	124	127	130
Grant in Aid - Royal Humane Society of Australasia	28	29	29	30	31
Grant in Aid - RSPCA Australia Inc	38	39	40	41	42
Special accounts					
DHA Borrowings Special Account	-	320	324	328	331
Administered total	801	1,140	1,165	1,190	1,214
Departmental expenses					
Departmental appropriation (a)					
Financial Framework	16,485	27,207	23,532	20,542	21,041
Government Shareholder Oversight	17,768	28,953	19,610	17,752	17,160
Special Financial Claims	4,182	2,859	2,801	2,768	2,807
Expenses not requiring appropriation in the Budget year (b)	1,513	1,777	1,670	1,643	1,643
Departmental total	39,948	60,796	47,613	42,705	42,651
Total expenses for Program 2.1	40,749	61,936	48,778	43,895	43,865

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 2.2: Transforming Government					
Departmental expenses					
Departmental appropriation (a)					
Transforming the Public Sector	59,286	23,230	18,342	18,373	18,624
Expenses not requiring appropriation in the Budget year (b)	1,965	458	446	451	451
Departmental total	61,251	23,688	18,788	18,824	19,075
Total expenses for Program 2.2	61,251	23,688	18,788	18,824	19,075
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	107,140	94,616	83,498	106,242	115,439
Departmental total	107,140	94,616	83,498	106,242	115,439
Total expenses for Program 2.3	107,140	94,616	83,498	106,242	115,439
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	665,040	204,900	170,817	175,568	180,458
Departmental total	665,040	204,900	170,817	175,568	180,458
Total expenses for Program 2.4	665,040	204,900	170,817	175,568	180,458
Program 2.5: Technology and Procurement					
Departmental expenses					
Departmental appropriation (a)					
Technology Transformation	16,658	18,556	17,796	17,580	17,825
Procurement Framework	9,349	8,446	9,022	8,905	9,034
Special accounts					
Coordinated Procurement Contracting Special Account	27,456	31,521	30,418	32,115	32,088
Expenses not requiring appropriation in the Budget year (b)	5,039	2,954	2,934	2,938	2,938
Departmental total	58,502	61,477	60,170	61,538	61,885
Total expenses for Program 2.5	58,502	61,477	60,170	61,538	61,885
Program 2.6: Service Delivery Office					
Departmental expenses					
Special accounts					
SDO Special Account	33,750	46,944	35,209	30,908	29,927
Departmental total	33,750	46,944	35,209	30,908	29,927
Total expenses for Program 2.6	33,750	46,944	35,209	30,908	29,927

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 2.7: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)					
Act of Grace	491	1,162	1,313	1,283	1,250
Compensation and legal expenses	495	500	500	500	500
Superannuation administration costs	8,857	8,857	8,857	8,857	8,857
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	858	870	872	936	971
<i>Government Superannuation Schemes Act 2011</i>	1,640	1,225	1,225	1,225	1,225
<i>Governor-General Act 1974</i>	400	440	773	747	10,841
<i>Judges' Pensions Act 1968</i>	93,045	89,456	98,571	104,580	111,232
<i>Parliamentary Contributory Superannuation Act 1948</i>	23,857	29,381	42,661	42,395	41,933
<i>Parliamentary Superannuation Act 2004</i>	8,137	8,462	8,801	9,153	9,519
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	30	57	123	126	130
<i>Superannuation Act 1922</i>	7,048	8,546	15,714	14,310	13,016
<i>Superannuation Act 1976</i>	1,378,273	1,736,297	2,918,385	2,854,714	2,787,536
<i>Superannuation Act 1990</i>	6,179,610	6,505,483	5,690,063	5,754,599	5,799,726
Administered total	7,702,741	8,390,736	8,787,858	8,793,425	8,786,736
Departmental expenses					
Departmental appropriation (a)					
Public Sector Superannuation	3,765	3,733	3,839	3,779	3,847
Expenses not requiring appropriation in the Budget year (b)	582	187	181	183	183
Departmental total	4,347	3,920	4,020	3,962	4,030
Total expenses for Program 2.7	7,707,088	8,394,656	8,791,878	8,797,387	8,790,766

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Program 2.8: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia Fund Special Account (c)	1,701,710	2,004,977	1,099,531	1,156,324	13,280
Medical Research Future Fund Special Account (d)	721,811	537,463	744,972	746,639	748,588
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account (e)	55,709	63,618	66,217	67,866	69,695
Future Drought Fund (f)	101,571	116,288	119,222	119,745	121,380
Emergency Response Fund (g)	51,587	67,613	70,847	21,771	22,851
Administered total	2,632,388	2,789,959	2,100,789	2,112,345	975,794
Total expenses for Program 2.8	2,632,388	2,789,959	2,100,789	2,112,345	975,794
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)	10,644	11,339	11,511	11,502	11,490
Special appropriations	7,692,898	8,380,217	8,777,188	8,782,785	8,776,129
Special accounts	2,632,388	2,790,279	2,101,113	2,112,673	976,125
Administered total	10,335,930	11,181,835	10,889,812	10,906,960	9,763,744
Departmental expenses					
Departmental appropriation (a)	127,493	112,984	94,942	89,699	90,338
Special accounts	833,386	377,981	319,942	344,833	357,912
Expenses not requiring appropriation in the Budget year (b)	9,099	5,376	5,231	5,215	5,215
Departmental total	969,978	496,341	420,115	439,747	453,465
Total expenses for Outcome 2	11,305,908	11,678,176	11,309,927	11,346,707	10,217,209
	2020-21	2021-22			
Average staffing level (number)	676	669			

- (a) Departmental appropriation combines ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
- (c) More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 29.
- (d) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 30.
- (e) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.2.1.3 on page 31.
- (f) More information on the Future Drought Fund can be found in Table 2.2.1.4 on page 32.
- (g) More information on the Emergency Response Fund can be found in Table 2.2.1.5 on page 33.

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

Table 2.2.1.1: DisabilityCare Australia Fund (DCAF) – Estimates of fund balances

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
DisabilityCare Australia Fund (a)					
Opening balance	16,507,380	15,479,414	14,494,359	14,651,853	15,015,668
Revenue and gains					
Additional Medicare Levy - equity (b)	4,597,333	4,965,000	5,210,000	5,472,500	-
Investment earnings and gains	76,411	54,922	47,025	47,639	49,629
Expenses					
Management fees	(12,789)	(13,800)	(12,787)	(12,947)	(13,280)
Transfers to reimburse accounts for DisabilityCare Australia expenditure (c)					
Commonwealth - equity	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
States and Territories - expense	(1,688,921)	(1,991,177)	(1,086,744)	(1,143,377)	-
Closing balance	15,479,414	14,494,359	14,651,853	15,015,668	11,052,017

- (a) The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare Levy proceeds received and payments.
- (b) The Commonwealth agreed to credit the DCAF with money raised from the increase in the Medicare levy for 10 years to fund the additional costs of delivering the National Disability Insurance Scheme (NDIS) (formerly DisabilityCare Australia). This 10 year period concludes in 2023-24.
- (c) The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the NDIS.

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

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Medical Research Future Fund (a)					
Opening balance	17,221,711	22,020,381	22,078,459	22,400,430	22,853,551
Investment credits (b)	3,212,051	-	-	-	-
Revenue and gains					
Investment earnings and gains	2,202,464	595,541	1,066,943	1,199,760	1,206,502
Expenses					
Management fees	(43,260)	(82,463)	(94,972)	(96,639)	(98,588)
Transfers to portfolio special accounts for project payments					
MRFF Health portfolio special account - expense	(572,585)	(455,000)	(650,000)	(650,000)	(650,000)
Closing balance	22,020,381	22,078,459	22,400,430	22,853,551	23,311,465
<p>(a) The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.</p> <p>(b) Credits consist of uncommitted funds from the Health and Hospitals Fund (HHF), plus further contributions consisting of amounts equivalent to the estimated value of health function savings published in the 2014-15 Budget adjusted for any subsequent associated government decisions, until the capital value of the MRFF reached \$20 billion.</p>					

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

Table 2.2.1.3: Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) – Estimates of fund balances

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund (a)					
Opening balance	1,952,540	2,162,782	2,191,060	2,235,656	2,286,867
Revenue and gains					
Investment earnings and gains	269,305	91,896	110,813	119,077	120,349
Expenses					
Management fees	(4,216)	(7,894)	(9,230)	(9,430)	(9,811)
Transfers to portfolio special accounts for project payments					
Indigenous Land and Sea Corporation special account expense	(54,847)	(55,724)	(56,987)	(58,436)	(59,884)
Closing balance	2,162,782	2,191,060	2,235,656	2,286,867	2,337,521

(a) The ATSILSFF consists of the ATSILSFF Special Account and the investments of the ATSILSFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the ATSILSFF, including interest and payments.

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

Table 2.2.1.4: Future Drought Fund (FDF) – Estimates of fund balances

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Future Drought Fund (a)					
Opening balance	4,133,092	4,600,692	4,681,988	4,801,130	4,938,905
Revenue and gains					
Investment earnings and gains	576,513	197,584	238,364	257,520	261,833
Expenses					
Management fees	(8,913)	(16,288)	(19,222)	(19,745)	(21,380)
Transfers to portfolio special accounts for project payments special account expense	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Closing balance	4,600,692	4,681,988	4,801,130	4,938,905	5,079,358

(a) The FDF consists of the FDF Special Account and investments of the FDF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the FDF, including interest and payments. The FDF was established on 1 September 2019 and was credited with the balance of the Building Australia Fund.

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

Table 2.2.1.5: Emergency Response Fund (ERF) - Estimates of Fund Balances

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Emergency Response Fund (a)					
Opening balance	4,129,623	4,653,915	4,787,602	4,962,171	5,209,932
Revenue and gains					
Investment earnings and gains	583,208	201,300	245,416	269,532	279,619
Expenses					
Management fees	(8,916)	(17,613)	(20,847)	(21,771)	(22,851)
Transfers to portfolio special accounts for project payments special account expense	(50,000)	(50,000)	(50,000)	-	-
Closing balance	4,653,915	4,787,602	4,962,171	5,209,932	5,466,700

(a) The ERF consists of the ERF Special Account and investments of the ERF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the ERF, including interest and payments. The ERF was established on 12 December 2019 and was credited with the balance of the Education Investment Fund.

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

Table 2.2.2: Performance measure for Outcome 2

Table 2.2.2 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

<p>Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery.</p>
<p>Program 2.1 – Public Sector Governance</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.2 – Transforming Government</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.3 – Property and Construction</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.4 – Insurance and Risk Management</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.5 – Technology and Procurement Services</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.6 – Service Delivery Office</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.7 – Public Sector Superannuation</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>
<p>Program 2.8 – Australian Government Investment Funds</p> <p>No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.</p>

2.3 Budgeted expenses and performance for Outcome 3

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

Budgeted expenses for Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)					
Electorate and ministerial support costs	288,024	323,535	292,054	297,110	323,707
Australian Political Exchange Program	206	1,884	1,884	1,884	1,889
Australian Political Parties for Democracy Program	2,207	2,200	2,200	2,200	2,200
Special appropriations					
<i>Australian Constitution</i> s 66 (a)	5,253	5,372	5,372	5,372	5,372
<i>Parliamentary Business Resources Act 2017</i>	199,341	223,530	228,690	229,518	229,896
Expenses not requiring appropriation in the Budget year (b)	23,814	25,350	25,350	25,350	25,350
Administered total	518,845	581,871	555,550	561,434	588,414
Departmental expenses					
Departmental appropriation (c)					
Services to Senators, Members and their staff	32,711	29,531	28,439	28,042	28,555
Expenses not requiring appropriation in the Budget year (b)	3,349	1,487	1,452	1,456	1,456
Departmental total	36,060	31,018	29,891	29,498	30,011
Total expenses for Program 3.1	554,905	612,889	585,441	590,932	618,425

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Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)	290,437	327,619	296,138	301,194	327,796
Special appropriations	204,594	228,902	234,062	234,890	235,268
Expenses not requiring appropriation in the Budget year (b)	23,814	25,350	25,350	25,350	25,350
Administered total	518,845	581,871	555,550	561,434	588,414
Departmental expenses					
Departmental appropriation (c)	32,711	29,531	28,439	28,042	28,555
Expenses not requiring appropriation in the Budget year (b)	3,349	1,487	1,452	1,456	1,456
Departmental total	36,060	31,018	29,891	29,498	30,011
Total expenses for Outcome 3	554,905	612,889	585,441	590,932	618,425
	2020-21	2021-22			
Average staffing level (number)	135	145			

- (a) Estimates for this item are subject to the *Ministers of State Regulation 2012*.
- (b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
- (c) Departmental appropriation combines 'Ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.

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

Table 2.3.2: Performance measure for Outcome 3

Table 2.3.2 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

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

Program 3.1 – Ministerial and Parliamentary Services

No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
DisabilityCare Australia Fund Special Account - s11	2					
DisabilityCare Australia Fund Act 2013 (A) (a)						
2021-22		-	20,499,337	(20,499,337)	-	-
2020-21		-	30,591,764	(30,591,764)	-	-
Medical Research Future Fund Special Account - s14 Medical Research Future Fund Act 2015 (A) (b)	2					
2021-22		-	22,615,922	(22,615,922)	-	-
2020-21		-	47,559,330	(47,559,330)	-	-
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account - s12 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (A) (c)	2					
2021-22		-	2,254,679	(2,254,679)	-	-
2020-21		-	1,101,254	(1,101,254)	-	-
Future Drought Fund Special Account – s13 of the Future Drought Fund 2019 (A) (d)	2					
2021-22		-	4,798,277	(4,798,277)	-	-
2020-21		-	2,125,862	(2,125,862)	-	-
Emergency Response Fund Special Account - s12 Emergency Response Act 2019 (A) (e)	2					
2021-22		-	4,855,214	(4,855,214)	-	-
2020-21		-	2,161,852	(2,161,852)	-	-
DHA Borrowings Special Account 2020 - s78 PGPA Act (A) (f)	2					
2021-22		349,234	76,763	(320)	-	425,677
2020-21		-	349,234	-	-	349,234

Table continues on next page

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Comcover Special Account	2					
2018 - s78 PGPA Act (D)						
2021-22		1,100,324	168,586	(584,432)	-	684,478
2020-21		672,322	590,466	(162,464)	-	1,100,324
Coordinated Procurement						
Contracting Special Account	2					
2018 - s78 PGPA Act (D)						
2021-22		33,018	25,694	(30,194)	-	28,518
2020-21		43,028	21,693	(31,703)	-	33,018
Property Special Account 2014 -	2					
s78 PGPA Act (D)						
2021-22		121,796	1,542,256	(1,487,467)	-	176,585
2020-21		207,654	158,348	(244,206)	-	121,796
SDO Special Account 2018 -	2					
s78 PGPA Act (D)						
2021-22		3,837	43,470	(44,341)	-	2,966
2020-21		6,546	19,980	(22,689)	-	3,837
Total special accounts						
2021-22 Budget estimate		1,608,209	56,880,198	(57,170,183)	-	1,318,224
<i>Total special accounts</i>						
<i>2020-21 actual</i>		929,550	84,679,783	(84,001,124)	-	1,608,209

(A) = Administered

(D) = Departmental

- (a) The DisabilityCare Australia Fund has been established for holding and investing the additional Medicare Levy proceeds for the purpose of making payments to reimburse the Commonwealth and the States and Territories for costs incurred in relation to the NDIS. More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 29.
- (b) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 30.
- (c) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund Act can be found in Table 2.2.1.3 on page 31.
- (d) More information on the Future Drought Fund can be found in Table 2.2.1.4 on page 32.
- (e) More information on the Emergency Response Fund can be found in Table 2.2.1.5 on page 33.
- (f) The DHA Borrowings Special Account 2020 was established on 1 October 2020.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 Budget year, including the impact of budget measures and resourcing on financial statements.

3.2.1 Analysis of budgeted financial statements

Budgeted Statement of Comprehensive Income - Departmental

Finance is budgeting a \$30.9 million deficit for 2021-22, reduced from the \$29.3 million surplus forecast at the 2021-22 Budget. This is primarily due to revisions in estimates for insurance claims and disposal of non-financial assets.

Budgeted Balance Sheet – Departmental

The budgeted equity position for 2021-22 is \$3,436.0 million, increased from the \$2,298.7 million forecast at the 2021-22 Budget. This change is primarily due to new Government measures announced at 2021-22 MYEFO.

Schedule of Administered Activity

Estimated administered income for 2021-22 is \$2,255.5 million, reduced from the \$2,423.5 million forecast at the 2021-22 Budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds and the Commonwealth's non-Defence property disposals.

Estimated administered expenses for 2021-22 is \$11,763.7 million, up from the \$10,703.1 million forecast at the 2021-22 Budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds and Public Sector Superannuation.

Budgeted Schedule of Assets and Liabilities – Administered

The net liabilities are estimated to total \$95,041.2 million by 30 June 2022, reduced from the \$95,428.8 million forecast at the 2021-22 Budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds and Public Sector Superannuation.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	169,911	166,778	163,397	163,397	163,397
Suppliers	185,828	205,713	164,365	173,782	176,615
Depreciation and amortisation (a)	65,714	54,268	53,810	54,070	54,656
Finance costs	7,800	7,676	7,546	7,404	7,246
Losses from asset sales (b)	2,137	1,206	-	-	-
Write-down and impairment of assets	33,829	1,000	5,556	9,178	16,482
Insurance claims	651,682	189,419	155,610	160,243	164,991
Other expenses	9,068	8,380	8,380	8,380	8,380
Total expenses	1,125,969	634,440	558,664	576,454	591,767
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Contracts with customers	74,801	82,090	82,753	83,704	80,732
Insurance premiums	164,520	166,966	171,405	174,379	179,243
Rental income	75,984	74,556	75,932	76,123	77,407
Other	4,629	3,227	2,674	2,730	2,733
Total own-source revenue	319,934	326,839	332,764	336,936	340,115
Gains					
Gains from asset sales (b)	-	-	22,840	-	-
Other (c)	744	1,348	1,368	1,368	1,368
Total gains	744	1,348	24,208	1,368	1,368
Total own-source income	320,678	328,187	356,972	338,304	341,483
Net (cost of)/contribution by services	(805,291)	(306,253)	(201,692)	(238,150)	(250,284)
Revenue from Government	709,837	278,940	249,725	243,344	244,602
Surplus/(deficit) before income tax	(95,454)	(27,313)	48,033	5,194	(5,682)
Income tax expense	3,352	3,578	3,578	3,578	3,578
Surplus/(deficit) after income tax	(98,806)	(30,891)	44,455	1,616	(9,260)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	5,457	-	-	-	-
Total other comprehensive income	5,457	-	-	-	-
Total comprehensive income/(loss)	(93,349)	(30,891)	44,455	1,616	(9,260)
Total comprehensive income/(loss) attributable to the Australian Government	(93,349)	(30,891)	44,455	1,616	(9,260)

Table continues on next page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2020-21 Actual	2021-22 Revised budget	2022-23 Forw ard estimate	2023-24 Forw ard estimate	2024-25 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) - as per the statement of comprehensive income	(93,349)	(30,891)	44,455	1,616	(9,260)
plus: depreciation/amortisation of assets funded through appropriations (DCB funding and /or equity injections) (a)	47,648	36,106	35,648	35,908	36,494
plus: depreciation/amortisation for ROU (d)	18,066	18,162	18,162	18,162	18,162
less: principal repayments on leased assets (d)	7,260	7,884	8,539	9,223	9,938
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(34,895)	15,493	89,726	46,463	35,458

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Represents the net gain/loss from the government's non-Defence Property Divestment Program within Australia.
- (c) Other gains includes resources received free of charge for financial statement audit services from the Australian National Audit Office.
- (d) Applies to Right-of-Use (ROU) assets under AASB 16 Leases.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	1,250,222	1,280,830	891,455	873,742	849,170
Trade and other receivables	84,559	41,705	35,956	31,534	26,119
Other financial assets	5,820	5,820	5,820	5,820	5,820
Total financial assets	1,340,601	1,328,355	933,231	911,096	881,109
Non-financial assets					
Land and buildings (b)	1,559,135	2,938,252	2,935,841	2,911,299	2,878,944
Property, plant and equipment	20,779	20,021	19,824	18,288	16,896
Investment property (b)	834,755	834,755	834,755	834,755	834,755
Intangibles	91,606	89,903	87,666	86,277	82,930
Other non-financial assets	20,151	7,941	7,941	7,941	7,941
Total non-financial assets	2,526,426	3,890,872	3,886,027	3,858,560	3,821,466
Total assets	3,867,027	5,219,227	4,819,258	4,769,656	4,702,575
LIABILITIES					
Payables					
Suppliers	37,734	37,504	37,504	37,504	37,504
Unearned revenue	16,803	16,803	16,803	16,803	16,803
Return of equity	73,206	73,206	73,206	73,206	73,206
Leases	454,992	447,620	439,405	430,204	420,266
Other payables	4,426	4,426	4,426	4,426	4,426
Total payables	587,161	579,559	571,344	562,143	552,205
Interest bearing liabilities					
Provisions					
Employee provisions	65,925	66,155	66,155	66,155	66,155
Outstanding insurance claims	1,094,642	1,132,504	714,890	714,890	714,890
Other provisions	5,029	5,029	5,029	5,029	5,029
Total provisions	1,165,596	1,203,688	786,074	786,074	786,074
Total liabilities	1,752,757	1,783,247	1,357,418	1,348,217	1,338,279
Net assets	2,114,270	3,435,980	3,461,840	3,421,439	3,364,296
EQUITY*					
Contributed equity	1,293,577	2,645,996	2,626,925	2,584,106	2,535,484
Reserves	401,154	401,153	401,153	401,153	401,153
Retained surplus (accumulated deficit)	419,539	388,831	433,762	436,180	427,659
Total equity	2,114,270	3,435,980	3,461,840	3,421,439	3,364,296

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

- (a) Primarily represents appropriation receivable (including capital appropriation) and the special accounts.
(b) Primarily represents properties in the Australian Government's non-Defence property portfolio.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021	419,539	401,154	-	1,293,577	2,114,270
Total comprehensive income	(30,891)	-	-	-	(30,891)
Transactions with owners					
Returns on capital:					
Distribution of equity	-	-	-	(21,320)	(21,320)
Contributions by owners					
Equity injection - Appropriation (a)	-	-	-	1,376,372	1,376,372
Departmental capital budget (DCB)	-	-	-	6,413	6,413
Other	183	(1)	-	(9,046)	(8,864)
Sub-total transactions with owners	183	(1)	-	1,352,419	1,352,601
Estimated closing balance as at 30 June 2022	388,831	401,153	-	2,645,996	3,435,980
Closing balance attributable to the Australian Government	388,831	401,153	-	2,645,996	3,435,980

Prepared on Australian Accounting Standards basis.

(a) Equity injections for ICT and property projects.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Contracts with customers	147,034	156,646	158,685	159,827	158,139
Appropriations	717,422	322,391	255,476	247,766	250,017
Insurance premiums	164,520	166,966	171,405	174,379	179,243
Other	3,067	2,053	2,672	2,730	2,733
Total cash received	1,032,043	648,056	588,238	584,702	590,132
Cash used					
Employees	166,833	166,778	163,397	163,397	163,397
Suppliers	196,909	205,555	174,023	174,735	176,779
Insurance claims	147,599	158,405	580,072	167,091	171,839
Interest payments on lease liabilities	7,800	7,676	7,546	7,404	7,246
Other	9,487	3,578	3,578	3,578	3,578
Total cash used	528,628	541,992	928,616	516,205	522,839
Net cash from/(used by) operating activities	503,415	106,064	(340,378)	68,497	67,293
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	863	12,168	37,400	-	-
Total cash received	863	12,168	37,400	-	-
Cash used					
Construction/purchase of land and buildings	64,136	1,429,335	57,702	34,669	33,031
Construction/purchase of property, plant and equipment	96	2,122	85	52	49
Construction/purchase of intangibles	437	9,748	394	236	225
Total cash used	64,669	1,441,205	58,181	34,957	33,305
Net cash from/(used by) investing activities	(63,806)	(1,429,037)	(20,781)	(34,957)	(33,305)

Table continues on next page

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forw ard estimate	2023-24 Forw ard estimate	2024-25 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,723	1,382,785	12,093	11,317	9,368
Total cash received	22,723	1,382,785	12,093	11,317	9,368
Cash Used					
Return of contributed equity	110,903	21,320	31,770	53,347	57,990
Principal payments on lease liabilities	7,260	7,884	8,539	9,223	9,938
Total cash used	118,163	29,204	40,309	62,570	67,928
Net cash from/(used by) financing activities	(95,440)	1,353,581	(28,216)	(51,253)	(58,560)
Net increase/(decrease) in cash held	344,169	30,608	(389,375)	(17,713)	(24,572)
Cash and cash equivalents at the beginning of the reporting period	906,053	1,250,222	1,280,830	891,455	873,742
Cash and cash equivalents at the end of the reporting period	1,250,222	1,280,830	891,455	873,742	849,170

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	6,445	6,413	6,510	6,534	6,585
Equity injections - Act No. 2 and Bill 4	2,183	1,376,372	5,583	4,783	2,783
Total new capital appropriations	8,628	1,382,785	12,093	11,317	9,368
<i>Provided for:</i>					
Purchase of non-financial assets	8,628	1,382,785	12,093	11,317	9,368
Total items	8,628	1,382,785	12,093	11,317	9,368
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	16,278	1,386,459	5,583	4,783	2,783
Funded by capital appropriation - DCB (a)	6,445	6,413	6,510	6,534	6,585
Funded internally from departmental resources (b)	41,946	48,333	46,088	23,640	23,937
TOTAL	64,669	1,441,205	58,181	34,957	33,305
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	64,669	1,441,205	58,181	34,957	33,305
Total cash used to acquire assets	64,669	1,441,205	58,181	34,957	33,305

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs.
- (b) Includes the following sources of funding:
- Current and prior year appropriations.
 - Funds held in special accounts.

Table 3.7: Statement of departmental asset movements (Budget year 2021-22)

	Land	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021							
Gross book value	459,906	669,217	27,611	834,755	198,256	12,209	2,201,954
Gross book value - ROU assets	-	467,510	1,488	-	-	-	468,998
Accumulated depreciation/amortisation and impairment	-	(2,394)	(7,195)	-	(106,650)	-	(116,239)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(35,104)	(1,125)	-	-	-	(36,229)
Opening net book balance	459,906	1,099,229	20,779	834,755	91,606	12,209	2,518,484
CAPITAL ASSET ADDITIONS							
Estimated expenditure on new or replacement assets							
By purchase - appropriation equity (a)	1,231	1,379,771	886	-	4,571	-	1,386,459
By purchase - appropriation ordinary annual services (b)	-	-	1,236	-	5,177	-	6,413
By purchase - appropriation ordinary annual services - ROU assets	-	-	511	-	-	-	511
By purchase - other	-	48,333	-	-	-	-	48,333
Total additions	1,231	1,428,104	2,633	-	9,748	-	1,441,716
Other movements							
Depreciation/amortisation expense	-	(21,115)	(3,545)	-	(11,446)	-	(36,106)
Depreciation/amortisation on ROU assets	-	(17,552)	(610)	-	-	-	(18,162)
Disposals (c)	-	(901)	-	-	-	(12,209)	(13,110)
From disposal of entities or operations (including restructuring) on ROU assets	-	(400)	-	-	-	-	(400)
Other	-	(10,250)	764	-	(5)	-	(9,491)
Total other movements	-	(50,218)	(3,391)	-	(11,451)	(12,209)	(77,269)
As at 30 June 2022							
Gross book value	461,137	2,086,170	30,497	834,755	207,999	-	3,620,558
Gross book value - ROU assets	-	467,110	1,999	-	-	-	469,109
Accumulated depreciation/amortisation and impairment	-	(23,509)	(10,740)	-	(118,096)	-	(152,345)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(52,656)	(1,735)	-	-	-	(54,391)
Closing net book balance	461,137	2,477,115	20,021	834,755	89,903	-	3,882,931

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2021-2022 and Appropriation Bill (No. 4) 2021-2022.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2021-2022 and Appropriation Bill (No. 3) 2021-2022 for depreciation/amortisation expenses, DCBs or other operational expenses.
- (c) Net proceeds may be returned to the Official Public Account (OPA).

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	342,296	404,621	362,840	367,849	393,335
Suppliers	125,892	116,912	132,376	133,254	134,751
Superannuation	7,683,091	8,378,987	8,775,892	8,781,487	8,774,827
Distributions from the Investment Funds (a)	2,466,353	2,651,901	1,943,731	1,951,813	809,884
Grants	4,083	3,020	3,041	3,062	3,083
Depreciation and amortisation (b)	62,409	63,843	63,843	63,843	63,843
Investment funds	166,034	138,057	157,057	160,532	165,910
Other expenses	4,617	6,364	6,581	6,554	6,525
Total expenses administered on behalf of Government	10,854,775	11,763,705	11,445,361	11,468,394	10,352,158
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Contracts with customers	3,715	1,274	1,274	1,274	1,274
Interest and dividends (c)	767,435	790,129	1,227,372	1,357,374	1,375,092
Superannuation contributions (d)	1,132,863	1,074,509	1,006,053	942,867	887,546
Other revenue	1,950	8,873	8,873	8,873	8,873
Total non-taxation revenue	1,905,963	1,874,785	2,243,572	2,310,388	2,272,785
Total own-source revenue administered on behalf of Government	1,905,963	1,874,785	2,243,572	2,310,388	2,272,785
Gains					
Gain on sale of investments	3,072,779	376,078	503,163	558,531	565,454
Other gains	6,047	4,659	4,659	4,659	4,659
Total gains administered on behalf of Government	3,078,826	380,737	507,822	563,190	570,113
Total own-sourced income administered on behalf of Government	4,984,789	2,255,522	2,751,394	2,873,578	2,842,898
Net cost of/(contribution by) services	(5,869,986)	(9,508,183)	(8,693,967)	(8,594,816)	(7,509,260)
Total comprehensive income (loss) attributable to the Australian Government	(5,869,986)	(9,508,183)	(8,693,967)	(8,594,816)	(7,509,260)

Prepared on Australian Accounting Standards basis

- (a) Estimates of distributions to be transferred from the Australian Government Investment Funds. This item does not include equity payments. For more detail on each fund, refer to Tables 2.2.1.1 to 2.2.1.5.
- (b) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate

Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

- (c) Includes earnings for the Australian Government Investment Funds and corporate Commonwealth entities.
- (d) Principally Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) notional employer superannuation contributions.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	349,234	425,677	523,015	543,081	542,750
Trade and other receivables	111,834	112,714	113,553	115,780	107,068
Investments (b)	51,395,197	50,998,160	51,839,278	53,115,610	50,077,804
Other financial assets	230,812	137,101	18,754	(23,896)	(43,972)
Total financial assets	52,087,077	51,673,652	52,494,600	53,750,575	50,683,650
Non-financial assets					
Buildings	298,946	261,730	221,857	179,026	136,214
Property, plant and equipment	94,073	94,697	91,726	87,794	81,927
Intangibles	94	93	93	93	93
Other non-financial assets	4,718	4,718	4,718	4,718	4,718
Total non-financial assets	397,831	361,238	318,394	271,631	222,952
Total assets administered on behalf of Government	52,484,908	52,034,890	52,812,994	54,022,206	50,906,602
LIABILITIES					
Payables					
Suppliers	15,464	15,464	15,464	15,464	15,464
Other payables	630,453	620,409	620,303	620,197	620,197
Total payables	645,917	635,873	635,767	635,661	635,661
Interest bearing liabilities					
Leases	283,660	247,721	212,359	176,554	138,756
Total interest bearing liabilities	283,660	247,721	212,359	176,554	138,756
Provisions					
Employee provisions (c)	296,757	296,757	296,757	296,757	296,757
Superannuation	226,408,923	145,880,488	147,467,393	148,745,852	155,212,577
Other provisions	15,956	15,224	14,684	14,093	13,448
Total provisions	226,721,636	146,192,469	147,778,834	149,056,702	155,522,782
Total liabilities administered on behalf of Government	227,651,213	147,076,063	148,626,960	149,868,917	156,297,199
Net assets/(liabilities)	(175,166,305)	(95,041,173)	(95,813,966)	(95,846,711)	(105,390,597)

Prepared on Australian Accounting Standards basis.

- (a) Represents balance held in the DHA Borrowings Special Account 2020.
- (b) Represents investments in the Australian Government Investment Funds. Also represented are investments in other Commonwealth entities that are 100% owned by the Commonwealth and assets of former superannuation schemes administered by the Australian Government.
- (c) Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the Members of Parliament (Staff) Act 1984.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Contracts with customers	3,973	1,274	1,274	1,274	1,274
Interest and dividends (a)	723,796	765,164	1,205,395	1,334,997	1,352,478
Superannuation contributions - employers (b)	1,165,012	1,074,509	1,006,053	942,867	887,546
Superannuation funds contributions - members (c)	2,319,973	1,581,936	810,450	789,057	6,308,358
Other	48,050	22,127	19,374	20,047	20,586
Total cash received	4,260,804	3,445,010	3,042,546	3,088,242	8,570,242
Cash used					
Employees (d)	361,360	404,779	362,998	368,008	393,388
Suppliers	171,501	250,310	284,774	289,127	296,002
Distributions from the Investment Funds (e)	2,466,353	2,651,901	1,943,731	1,951,813	809,884
Grants	4,083	3,020	3,041	3,062	3,083
Superannuation payments (f)	7,470,152	8,234,797	8,260,103	8,526,719	8,821,042
Interest payments on lease liability	3,428	3,420	3,420	3,420	3,420
Other	112,356	14,677	3,701	3,725	3,750
Total cash used	10,589,233	11,562,904	10,861,768	11,145,874	10,330,569
Net cash from/(used by) operating activities	(6,328,429)	(8,117,894)	(7,819,222)	(8,057,632)	(1,760,327)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	75,364,250	6,789,958	6,100,788	6,112,345	4,975,794
Repayments of advances and loans	338,288	82,246	107,446	32,555	12,683
Total cash received	75,702,538	6,872,204	6,208,234	6,144,900	4,988,477
Cash used					
Purchase of property, plant and equipment	26,113	24,728	17,905	14,429	14,506
Investments	77,279,869	5,730,164	6,415,395	6,807,497	1,352,478
Other	207,400	262,965	-	-	-
Total cash used	77,513,382	6,017,857	6,433,300	6,821,926	1,366,984
Net cash from / (used by) investing activities	(1,810,844)	854,347	(225,066)	(677,026)	3,621,493

Table continues on next page

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forw ard estimate	2023-24 Forw ard estimate	2024-25 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash received					
Contributions to the Investment Funds	7,809,384	4,965,000	5,210,000	5,472,500	-
Total cash received	7,809,384	4,965,000	5,210,000	5,472,500	-
Cash used					
Distributions from the Investment Funds (e)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Principal payments on lease liabilities	40,896	38,456	38,456	38,456	38,456
Total cash used	4,040,896	4,038,456	4,038,456	4,038,456	4,038,456
Net cash from/(used by) financing activities	3,768,488	926,544	1,171,544	1,434,044	(4,038,456)
Net increase/(decrease) in cash held	(4,370,785)	(6,337,003)	(6,872,744)	(7,300,614)	(2,177,290)
Cash and cash equivalents at beginning of reporting period (g)	-	349,234	425,677	523,015	543,081
Cash from Official Public Account for:					
- Appropriations	6,133,781	7,648,199	8,310,933	8,692,125	3,548,073
Total cash from Official Public Account	6,133,781	7,997,433	8,736,610	9,215,140	4,091,154
Cash to Official Public Account for:					
- Appropriations	(1,413,762)	(1,234,753)	(1,340,851)	(1,371,445)	(1,371,114)
Total cash to Official Public Account	(1,413,762)	(1,234,753)	(1,340,851)	(1,371,445)	(1,371,114)
Cash and cash equivalents at end of reporting period	349,234	425,677	523,015	543,081	542,750

Prepared on Australian Accounting Standards basis.

- (a) Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.2.1.1 to 2.2.1.5.
- (b) Primarily represents the CSS and PSS notional employer contributions.
- (c) Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
- (d) Represents expenditure on staff employed under the Members of Parliament (Staff) Act 1984.
- (e) Distributions from the Investment Funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
- (f) Expenditure associated with unfunded liabilities for the government's civilian superannuation schemes.
- (g) The figures for cash at the beginning and end of the reporting period excludes cash held in the Official Public Account as this is not included as part of our estimates.

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

	2020-21 Actual	2021-22 Revised budget	2022-23 Forw ard estimate	2023-24 Forw ard estimate	2024-25 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	5,223	5,279	5,379	5,359	5,384
Administered Assets and Liabilities - Act 2 and Bill 4	348,873	53,427	2,592	3,076	3,128
Total new capital appropriations	354,096	58,706	7,971	8,435	8,512
Provided for:					
Purchase of non-financial assets	26,113	6,706	6,971	7,435	7,512
Other Items	327,983	52,000	1,000	1,000	1,000
Total items	354,096	58,706	7,971	8,435	8,512
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	6,774	8,600	5,379	5,359	5,384
Funded by Administered Assets and Liabilities (b)	4,129	3,980	1,592	2,076	2,128
Funded by special appropriations	15,210	12,148	10,934	6,994	6,994
TOTAL	26,113	24,728	17,905	14,429	14,506
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total asset additions	26,113	24,728	17,905	14,429	14,506
Total cash used to acquire assets	26,113	24,728	17,905	14,429	14,506

Prepared on Australian Accounting Standards basis.

- (a) The ACB is used to fund the replacement of assets purchased through administered annual appropriations.
- (b) Administered Assets and Liabilities includes a capital injection for acts of grace and liabilities and an injection for capital works on the Intra-government Communications Network, which is offset through entity contributions that are returned to the budget.

Table 3.12: Statement of administered asset movements (2021-22 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	52,592	91,165	196	143,953
Gross book value - ROU assets	345,517	12,011	-	357,528
Accumulated depreciation/amortisation and impairment	(18,198)	(3,791)	(102)	(22,091)
Accumulated depreciation/amortisation and impairment - ROU assets	(80,965)	(5,312)	-	(86,277)
Opening net book balance	298,946	94,073	94	393,113
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	3,980	-	3,980
By purchase - appropriation ordinary annual services	6,424	2,176	-	8,600
By purchase - appropriation ordinary annual services - ROU	-	3,179	-	3,179
By purchase - other	9,075	3,073	-	12,148
Total additions	15,499	12,408	-	27,907
Other movements				
Depreciation/amortisation expense	(12,086)	(8,605)	-	(20,691)
Depreciation/amortisation on ROU assets	(39,973)	(3,179)	-	(43,152)
Other	-	-	(1)	(1)
Other - ROU	(656)	-	-	(656)
Total other movements	(52,715)	(11,784)	(1)	(64,500)
As at 30 June 2022				
Gross book value	68,091	100,394	196	168,681
Gross book value - ROU assets	344,861	15,190	-	360,051
Accumulated depreciation/amortisation and impairment	(30,284)	(12,396)	(103)	(42,783)
Accumulated depreciation/amortisation and impairment - ROU assets	(120,938)	(8,491)	-	(129,429)
Closing net book balance	261,730	94,697	93	356,520

Prepared on Australian Accounting Standards basis.

Australian Electoral Commission

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Australian Electoral Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Government has announced two measures for the Australian Electoral Commission (AEC) to implement since the 2021-22 Budget as part of the 2021-22 Mid-Year Economic and Fiscal Outlook, Improving Confidence in the Electoral Process and Indigenous Engagement.

Additional Departmental appropriations have also been received for increased costs associated with conducting the 2022 Federal Election, consistent with the outcomes of the AEC strategic funding review.

No changes have occurred that impact on the Australian Electoral Commission's (AEC's) Strategic Direction since the issue of the 2021-22 Portfolio Budget Statements. A full outline of the AEC's Strategic Direction can be found in the 2021-22 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Australian Electoral Commission resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>	<i>2021-22 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation	204,581	350,660	158,104	508,764
s74 External Revenue (b)	13,691	11,038	-	11,038
Departmental capital budget (c)	18,100	37,136	-	37,136
<i>Total departmental annual appropriations</i>	<i>236,372</i>	<i>398,834</i>	<i>158,104</i>	<i>556,938</i>
<i>Total departmental special appropriations (d)</i>	<i>14,900</i>	<i>14,900</i>	<i>-</i>	<i>14,900</i>
Total departmental resourcing	251,272	413,734	158,104	571,838
Administered				
<i>Total administered special appropriations (d)</i>	<i>505</i>	<i>74,000</i>	<i>-</i>	<i>74,000</i>
Special accounts (e)				
Opening balance	2,913	2,910	-	2,910
Non-appropriation receipts	15			
<i>Total special account receipts</i>	<i>2,928</i>	<i>2,910</i>	<i>-</i>	<i>2,910</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>18</i>			
Total administered resourcing	3,415	76,910	-	76,910
Total resourcing for Australian Electoral Commission	254,687	490,644	158,104	648,748
			<i>Actual 2020-21</i>	<i>2021-22</i>
Average staffing level (number)			678	794

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

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

- (a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (e) Amounts credited to the special account(s) from the Australian Electoral Commission's annual and special appropriations.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
Improving Confidence in the Electoral Process	1.1				
Departmental expenses (a)		8,122	2,402	2,013	2,572
Indigenous Engagement	1.1				
Departmental expenses (b)		262	3,689	3,276	2,191
Total payment measures					
Departmental		8,384	6,091	5,289	4,763
Total		8,384	6,091	5,289	4,763

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The lead entity for measure *Improving Confidence in the Electoral Process* is the Australian Electoral Commission. The full measure description and package details appear in MYEFO under the Finance portfolio.
- (b) The lead entity for measure *Indigenous Engagement* is the Australian Electoral Commission. The full measure description and package details appear in MYEFO under the Finance portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget *in Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental	1.1				
Annual appropriations					
Improving Confidence in the Electoral Process		8,122	2,402	2,013	2,572
Indigenous Engagement		262	3,689	3,276	2,191
Changes in Parameters (net increase)		-	1,333	1,494	2,114
Other Variations (net increase)		149,720	1,206	8,304	-
Net impact on appropriations for Outcome 1 (departmental)		158,104	8,630	15,087	6,877
Total net impact on appropriations for Outcome 1		158,104	8,630	15,087	6,877

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes.	219,481	365,560	523,664	158,104	-
Total departmental	219,481	365,560	523,664	158,104	-
Total administered and departmental	219,481	365,560	523,664	158,104	-

Note: 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2021-22

The AEC have not sought any Additional Estimates through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The AEC has not made any changes to the objectives, deliverables, and key performance measures of any program since the 2021-22 Portfolio Budget Statements. The following tables provide an update of the 2020-21 actual expenses and the 2021-22 estimated expenses incorporating the estimates variations provided in Section 1.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	505	74,000	-	-	75,500
Administered total	505	74,000	-	-	75,500
Departmental expenses					
Departmental appropriation	204,581	508,764	164,955	178,255	367,639
s74 External Revenue (a)	13,691	11,038	11,037	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	(45,524)	12,701	12,835	12,149	12,149
Departmental total	187,648	547,403	203,727	216,342	405,726
Total expenses for program 1.1	188,153	621,403	203,727	216,342	481,226
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	505	74,000	-	-	75,500
Administered total	505	74,000	-	-	75,500
Departmental expenses					
Departmental appropriation	204,581	508,764	164,955	178,255	367,639
s74 External Revenue (a)	13,691	11,038	11,037	11,038	11,038
Special appropriations	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	(45,524)	12,701	12,835	12,149	12,149
Departmental total	187,648	547,403	203,727	216,342	405,726
Total expenses for Outcome 1	188,153	621,403	203,727	216,342	481,226
Average staffing level (number)					
	2020-21 678	2021-22 794			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2021-22 Budget.

Outcome 1 – Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

Program 1.1 – Deliver Electoral Events

No changes have been made to the performance measure for this program since the 2021-22 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Opening balance	Receipts	Payments	Adjustments	Closing balance
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Special Account by Determination - Services for Other Entities and trust Moneys Special Account - 1 Australian Electoral Commission - s78 PGPA Act (A)					
2021-22	2,910	-	-	-	2,910
<i>2020-21</i>	<i>2,913</i>	<i>15</i>	<i>(18)</i>	-	<i>2,910</i>
Total special accounts					
2021-22 Budget estimate	2,910	-	-	-	2,910
<i>Total special accounts</i>					
<i>2020-21 actual</i>	<i>2,913</i>	<i>15</i>	<i>(18)</i>	-	<i>2,910</i>

(A) = Administered

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2021-22 Portfolio Budget Statements. The AEC has secured additional funding to implement the two measures supported by Government: Improving Confidence in the Electoral Process and Indigenous Engagement. Additional Departmental appropriations have also been received for increased costs associated with conducting the 2022 Federal Election, consistent with the outcomes of the AEC strategic funding review.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
EXPENSES					
Employee benefits	75,724	178,239	96,804	102,171	180,671
Suppliers	83,496	343,059	80,420	87,684	198,567
Depreciation and amortisation	25,405	25,252	25,523	25,523	25,523
Finance costs	1,200	768	780	781	782
Write-down and impairment of assets	97	-	-	-	-
Losses from asset sales	1,726	-	-	-	-
Other expenses	-	85	200	183	183
Total expenses	187,648	547,403	203,727	216,342	405,726
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,691	11,038	11,037	11,038	11,038
Other revenue	231	-	-	-	-
Total own-source revenue	13,922	11,038	11,037	11,038	11,038
Gains					
Other gains	2,099	85	200	183	183
Total gains	2,099	85	200	183	183
Total own-source income	16,021	11,123	11,237	11,221	11,221
Net cost of / (contribution by) services	(171,627)	(536,280)	(192,490)	(205,121)	(394,505)
Revenue from Government	219,481	523,664	179,855	193,155	382,539
Surplus/(deficit) attributable to the Australian Government	47,854	(12,616)	(12,635)	(11,966)	(11,966)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	1,850	-	-	-	-
Total other comprehensive income	1,850	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	49,704	(12,616)	(12,635)	(11,966)	(11,966)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	49,704	(12,616)	(12,635)	(11,966)	(11,966)
plus: depreciation/amortisation of assets					
funded through appropriations (a)	8,197	11,966	11,966	11,966	11,966
plus: depreciation/amortisation					
expenses for ROU assets (b)	17,208	13,286	13,557	13,557	13,557
less: lease principal repayments (b)	14,477	12,636	12,888	13,557	13,557
Net Cash Operating Surplus/ (Deficit)	60,632	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No.3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,348	1,348	1,348	1,348	1,348
Trade and other receivables	144,778	144,778	144,778	144,778	144,778
Other financial assets	72	72	72	72	72
Total financial assets	146,198	146,198	146,198	146,198	146,198
Non-financial assets					
Land and buildings	74,986	74,485	71,984	71,984	71,984
Property, plant and equipment	7,771	15,616	24,156	32,230	40,313
Intangibles	21,900	40,380	72,841	72,004	66,592
Inventories	1,432	1,432	1,432	1,432	1,432
Other non-financial assets	1,347	1,347	1,347	1,347	1,347
Total non-financial assets	107,436	133,260	171,760	178,997	181,668
Total assets	253,634	279,458	317,958	325,195	327,866
LIABILITIES					
Payables					
Suppliers	10,087	10,087	10,087	10,087	10,087
Other payables	3,102	3,102	3,102	3,102	3,102
Total payables	13,189	13,189	13,189	13,189	13,189
Interest bearing liabilities					
Leases	71,214	72,518	73,841	76,996	80,151
Total interest bearing liabilities	71,214	72,518	73,841	76,996	80,151
Provisions					
Employee provisions	21,527	21,527	21,527	21,527	21,527
Other provisions	3,770	3,770	3,770	3,770	3,770
Total provisions	25,297	25,297	25,297	25,297	25,297
Total liabilities	109,700	111,004	112,327	115,482	118,637
Net assets	143,934	168,454	205,631	209,713	209,229
EQUITY*					
Parent entity interest					
Contributed equity	100,021	137,157	186,969	203,017	214,499
Reserves	28,936	28,936	28,936	28,936	28,936
Retained surplus / (accumulated deficit)	14,977	2,361	(10,274)	(22,240)	(34,206)
Total parent entity interest	143,934	168,454	205,631	209,713	209,229
Total Equity	143,934	168,454	205,631	209,713	209,229

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	14,977	28,936	100,021	143,934
Adjusted opening balance	14,977	28,936	100,021	143,934
Comprehensive income				
Surplus/(deficit) for the period	(12,616)			(12,616)
Total comprehensive income	(12,616)	-	-	(12,616)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)			37,136	37,136
Sub-total transactions with owners	-	-	37,136	37,136
Estimated closing balance as at 30 June 2022	2,361	28,936	137,157	168,454
Closing balance attributable to the Australian Government	2,361	28,936	137,157	168,454

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	183,253	523,664	179,855	193,155	382,539
Sale of goods and rendering of services	12,918	11,038	11,037	11,038	11,038
Net GST received	7,284	-	-	-	-
Other	(1,408)	-	-	-	-
Total cash received	202,047	534,702	190,892	204,193	393,577
Cash used					
Employees	76,337	178,239	96,804	102,171	180,671
Suppliers	85,538	342,974	80,220	87,501	198,384
Interest payments on lease liability	1,026	768	780	781	782
Other	10	85	200	183	183
Total cash used	162,911	522,066	178,004	190,636	380,020
Net cash from / (used by) operating activities	39,136	12,636	12,888	13,557	13,557
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	17,645	37,136	49,812	16,048	11,482
Total cash used	17,645	37,136	49,812	16,048	11,482
Net cash from / (used by) investing activities	(17,645)	(37,136)	(49,812)	(16,048)	(11,482)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	(7,156)	37,136	49,812	16,048	11,482
Total cash received	(7,156)	37,136	49,812	16,048	11,482
Cash used					
Principal payments on lease liability	14,477	12,636	12,888	13,557	13,557
Total cash used	14,477	12,636	12,888	13,557	13,557
Net cash from/(used by) financing activities	(21,633)	24,500	36,924	2,491	(2,075)
Net increase/(decrease) in cash held	(142)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,490	1,348	1,348	1,348	1,348
Cash and cash equivalents at the end of the reporting period	1,348	1,348	1,348	1,348	1,348

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	18,100	37,136	49,812	16,048	11,482
Total new capital appropriations	18,100	37,136	49,812	16,048	11,482
Provided for:					
Purchase of non-financial assets	18,100	37,136	49,812	16,048	11,482
Total Items	18,100	37,136	49,812	16,048	11,482
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	18,100	37,136	49,812	16,048	11,482
TOTAL	18,100	37,136	49,812	16,048	11,482
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	18,100	37,136	49,812	16,048	11,482
Total cash used to acquire assets	18,100	37,136	49,812	16,048	11,482

Prepared on Australian Accounting Standards basis.

(a) Includes current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	8,987	13,779	81,556	104,322
Gross book value - ROU assets	97,115	97	-	97,212
Accumulated depreciation/ amortisation and impairment	(1,094)	(6,073)	(59,656)	(66,823)
Accumulated depreciation/amortisation and impairment - ROU assets	(30,022)	(32)	-	(30,054)
Opening net book balance	74,986	7,771	21,900	104,657
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	2,000	10,673	24,463	37,136
By purchase - appropriation ordinary annual services - ROU assets	13,940	-	-	13,940
Total additions	15,940	10,673	24,463	51,076
Other movements				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,286)	-	-	(13,286)
Total other movements	(16,441)	(2,828)	(5,983)	(25,252)
As at 30 June 2022				
Gross book value	10,987	24,452	106,019	141,458
Gross book value - ROU assets	111,055	97	-	111,152
Accumulated depreciation/ amortisation and impairment	(4,249)	(8,901)	(65,639)	(78,789)
Accumulated depreciation/amortisation and impairment - ROU assets	(43,308)	(32)	-	(43,340)
Closing net book balance	74,485	15,616	40,380	130,481

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2021-2022 and Appropriation Bill (No. 3) 2021-2022 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	505	74,000	-	-	75,500
Total expenses administered on behalf of Government	505	74,000	-	-	75,500
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	213	2,000	66	33	2,500
Other revenue	181	-	-	-	-
Total non-taxation revenue	394	2,000	66	33	2,500
Total own-source revenue administered on behalf of Government	394	2,000	66	33	2,500
Total own-source income administered on behalf of Government	394	2,000	66	33	2,500
Net cost of/(contribution by) services	111	72,000	(66)	(33)	73,000
Total comprehensive income (loss) attributable to the Australian Government	(111)	(72,000)	66	33	(73,000)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

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

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	394	2,000	66	33	2,500
Total cash received	394	2,000	66	33	2,500
Cash used					
Other	505	74,000	-	-	75,500
Total cash used	505	74,000	-	-	75,500
Net cash from / (used by) operating activities	(111)	(72,000)	66	33	(73,000)
Net increase/(decrease) in cash held	(111)	(72,000)	66	33	(73,000)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	505	74,000	-	-	75,500
Total cash from Official Public Account	505	74,000	-	-	75,500
Cash to Official Public Account for:					
- Appropriations	(394)	(2,000)	(66)	(33)	(2,500)
Total cash to Official Public Account	(394)	(2,000)	(66)	(33)	(2,500)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

The AEC has no budgeted capital administered on behalf of the government.

Table 3.12: Statement of administered asset movements (2021-22 Budget year)

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

Portfolio glossary

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

Term	Meaning
Departmental Items	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation and Amortisation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Measure	A new policy or savings decision of the government with financial impacts.
Operating Result	Equals income less expense.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved.
Portfolio	A Minister's area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes.

Term	Meaning
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Revenue	Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
Special Accounts	A type of special appropriation, limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act.
Special Appropriations	Authority within an Act (other than an annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes. <i>The Social Security (Administration) Act 1999</i> , for example, contains several special appropriations to make social security payments. Special appropriations support around 80% of all government expenditure each year.

