Portfolio Additional Estimates Statements 2021–22

Finance Portfolio

Explanations of Additional Estimates 2021-22

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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nfp not for publication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](file://mercury.network/dfs/groups/FMG/FRACM/Reporting%20and%20Resourcing/BRF/Reporting/BdgPap/2.%20PAES/3.5%20PAES%202019-20/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

|  |
| --- |
| **Minister for Finance**Senator the Hon Simon Birmingham |
|  |  |
| **Special Minister of State** The Hon Ben Morton MP |
|  |  |
| **Department of Finance**Portfolio Secretary: Rosemary Huxtable PSMOutcome 1: Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entitiestomaintain effective and efficient use of public resources.Outcome 2: Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice, and service delivery.Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs. |
|  |  |
| **Australian Electoral Commission**Electoral Commissioner: Tom RogersOutcome 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. |
|  |  |
| **Commonwealth Superannuation Corporation**Chair: Garry HounsellOutcome 1: Retirement and insurance benefits for scheme members and beneficiaries, including past, present and future employees of the Australian Government and other eligible employers and members of the Australian Defence Force, through investment and administration of their superannuation funds and schemes. |
|  |  |
| **Future Fund Management Agency**Chair: Hon Peter Costello ACOutcome 1: Strengthen the Commonwealth’s financial position for the benefit of the Australian people, by managing the investment activities of the Future Fund and certain other Australian Government Investment Funds in line with their Investment Mandates**.** |
|  |  |
| **Independent Parliamentary Expenses Authority**CEO: Annwyn GodwinOutcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources. |
|  |  |
| **ASC Pty Ltd**Chair: Bruce CarterPurpose: The objectives of the company, as set out in the Government’s Statement of Expectation to ASC are:* to enhance and maintain the Australian Defence Force’s maritime capabilities
* support Australian Government policies in relation to the Australian naval shipbuilding and repair industry
* continue to be Australia’s source of sovereign submarine industrial expertise and a key contributor to the broader naval shipbuilding enterprise.
 |
|  |  |
| **Australian Naval Infrastructure Pty Ltd**Chair: Lucio Di BartolomeoPurpose: The objective of the company, as set out in its constitution, is to support the Commonwealth’s continuous naval shipbuilding program through:* acquiring, holding, managing and developing the infrastructure, and related facilities used in connection with this program
* efficiently and effectively managing this infrastructure (including providing access) in a manner that ensures an integrated and co-ordinated approach to the delivery of all elements of this program.
 |

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



Table continues on next page

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



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.

1. *Appropriation Act (No. 1) 2021-22* and Appropriation Bill (No. 3) 2021-22.
2. Represents actual unspent appropriations available from 2019-20.
3. 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).
4. Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
5. 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'.
6. *Appropriation Act (No. 2) 2021-22* and Appropriation Bill (No. 4) 2021-22.
7. Estimate as at Budget 2021-22 has been updated to incorporate AFMs.
8. For further information on special accounts, see Table 3.1.
9. Amounts credited to the special account(s) from Finance’s annual and special appropriations.
10. 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



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.

1. Compensation and legal payments.
2. 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

 

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.

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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



Table continues on next page

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



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



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)



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



1. 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



1. 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.
2. 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.

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

### 2.2 Budgeted expenses and performance for Outcome 2

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

#### Linked programs

| **Commonwealth Superannuation Corporation**  |
| --- |
| **Programs*** Program 1.1 – Superannuation Scheme Governance
 |
| **Future Fund Management Agency** |
| **Programs*** 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**Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.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. |

##### 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

 

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)



Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

 

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

 

1. 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.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
3. More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 29.
4. More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 30.
5. 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.
6. More information on the Future Drought Fund can be found in Table 2.2.1.4 on page 32.
7. 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



1. The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare Levy proceeds received and payments.
2. The 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.
3. 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

 

1. 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.
2. Credits consist of uncommitted funds from the Health and Hospitals Fund (HHF), plus further contributions consisting of amounts equivalent to the estimated value of health function savings published in the 2014-15 Budget adjusted for any subsequent associated government decisions, until the capital value of the MRFF reached $20 billion.

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



1. 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



1. 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



1. 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.

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

### 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



Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

 

1. Estimates for this item are subject to the *Ministers of State Regulation 2012*.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
3. 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

 

Table continues on next page

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

 

(A) = Administered

(D) = Departmental

1. The DisabilityCare Australia Fund has been established for holding and investing the additional Medicare Levy proceeds for the purpose of making payments to reimburse the Commonwealth and the States and Territories for costs incurred in relation to the NDIS. More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 29.
2. More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 30.
3. 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.
4. More information on the Future Drought Fund can be found in Table 2.2.1.4 on page 32.
5. More information on the Emergency Response Fund can be found in Table 2.2.1.5 on page 33.
6. 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



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**



Prepared on Australian Accounting Standards basis.

1. 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.
2. Represents the net gain/loss from the government’s non-Defence Property Divestment Program within Australia.
3. Other gains includes resources received free of charge for financial statement audit services from the Australian National Audit Office.
4. Applies to Right-of-Use (ROU) assets under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

1. Primarily represents appropriation receivable (including capital appropriation) and the special accounts.
2. 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)

 

Prepared on Australian Accounting Standards basis.

1. Equity injections for ICT and property projects.

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



Table continues on next page

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

 

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs.
2. 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)

 

Prepared on Australian Accounting Standards basis.

1. ‘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.
2. ‘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.
3. 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)



Prepared on Australian Accounting Standards basis

1. 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.
2. 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.
3. Includes earnings for the Australian Government Investment Funds and corporate Commonwealth entities.
4. 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)



Prepared on Australian Accounting Standards basis.

1. Represents balance held in the DHA Borrowings Special Account 2020.
2. 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.
3. 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)

 

Table continues on next page

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



Prepared on Australian Accounting Standards basis.

1. Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.2.1.1 to 2.2.1.5.
2. Primarily represents the CSS and PSS notional employer contributions.
3. Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
4. Represents expenditure on staff employed under the Members of Parliament (Staff) Act 1984.
5. Distributions from the Investment Funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
6. Expenditure associated with unfunded liabilities for the government’s civilian superannuation schemes.
7. The 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)



Prepared on Australian Accounting Standards basis.

1. The ACB is used to fund the replacement of assets purchased through administered annual appropriations.
2. Administered Assets and Liabilities includes a capital injection for acts of grace and liabilities and an injection for capital works on 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)



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



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.

1. Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. 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'.
4. 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.
5. 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



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.

1. 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.
2. 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



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



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

 

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. 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



(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



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**

 

Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies leases under AASB 16 Leases.

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



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)



Prepared on Australian Accounting Standards basis.

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

 

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

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

 

Prepared on Australian Accounting Standards basis.

1. “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)



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)

 

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 *Charter of Budget Honesty Act 1998* provides a legislative framework for the conduct and reporting of fiscal policy.  |
| 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. |
| PGPA Act  | *Public Governance, Performance and Accountability Act 2013* (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](http://www.finance.gov.au/resource-management/introduction/glossary/#special_appropriation), limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act. |
| Special Appropriations  | Authority within an Act (other than an [annual Appropriation](http://www.finance.gov.au/resource-management/introduction/glossary/#annual_appropriations) Act) to spend money from the [Consolidated Revenue Fund](http://www.finance.gov.au/resource-management/introduction/glossary/#crf) for particular purposes. *The Social Security (Administration) Act 1999*, for example, contains several special appropriations to make social security payments. Special appropriations support around 80% of all government expenditure each year. |