



# AGENCY GUIDANCE

Key information, changes and deadlines for the 2022-23 Additional Estimates (AE) Appropriation Bills and Portfolio Additional Estimates Statements (PAES) that will be tabled in Parliament on Budget night (Tuesday, 9 May 2023).

## 1. Appropriation Bills CFO Sign-Offs

- 1.1 Entities are required to update their appropriation estimates in CBMS for Appropriation Bills (No. 3 and No. 4) by Monday, 27 March 2023.
- 1.2 Estimate entries seeking to provide appropriations in 2022-23 should be entered against Appropriation Bills (No. 3 and No. 4) for entities to receive their funding in the 2022-23 (current) year. Where entities are seeking funding for 2023-24 and beyond, estimate entries should be entered against Appropriation Bills (No. 1 and No. 2) in CBMS.
- 1.3 The Appropriation Bills Matrix specifies the required parameters for an estimate adjustment to flow to the Appropriation Bills and this can be located in the CBMS Portal via:

[Assistance for CBMS feed tile](#) → [User Support](#) → [CBMS User Reference Material](#) → [Reference Material](#) → [Annual Estimates](#) → [Appropriation Bills Matrix](#)

- 1.4 The AEs Appropriation Bills (No. 3 and No. 4) reports are available in CBMS from:

[All Reports tile](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 3 – Portfolio Summary and Detail](#)

[All Reports tile](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 3 – Summary](#)

[All Reports tile](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 4 – Portfolio Summary and Detail](#)

[All Reports tile](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 4 – Summary](#)

When running the reports entities must select the following parameters:

Field		Value
Update	=	2024.02 – 2023/24 Budget
Portfolio	=	Your Portfolio
Entity	=	Your Entity
Budget Stage	=	Validated
Report Status	=	2-Final
Comparator Text	=	Budget Appropriation
Reporting Date	=	30/6/2023

The CFO sign-off form for the Appropriation Bills reports is available from CBMS from:

*Note: one sign-off page can be used to cover both AEs Bills reports – where applicable*

*All Reports tile → Statutory Reports → Appropriation Bills → CFO Signoff Page*

When running the CFO sign-off page report entities must select the following parameters:

	Field	Value
1	Update	= 2024.02 – 2023/24 Budget
2	Portfolio	= Your Portfolio
3	Entity	= Your Entity
4	Report Type	= Additional Estimates
4	Reporting Date	= 30/6/2023

- 1.5 Entities should undertake quality assurance for information included in the Appropriation Bills in the lead-up to the CFO sign-off, including checking the accuracy of information and figures such as the entity name, outcome statements and additional appropriation amounts.
- 1.6 The CFO sign-off form should be included with all reports being signed off. Electronic signatures are acceptable on CFO sign-off forms, as is email approval from the CFO with the Appropriation Bills reports attached.
- 1.7 CFO sign-offs are only required for those Appropriation Bills reports where the entity will be receiving appropriations through those Bills. For example, if an entity is only receiving appropriations through Bill 3, the CFO does not need to sign-off on the Bill 4 report.
- 1.8 The Portfolio Department CFO may sign the CFO sign-off page and Appropriation Bills reports on behalf of any CFO of an entity within their Portfolio.
  - If an entity CFO is not available to sign-off on the Appropriation Bills reports, arrangements should be made with the Portfolio Department CFO or a more senior officer within their entity to ensure timely sign-off.
- 1.9 Manual adjustments to generated reports will only be accepted in exceptional circumstances. In such cases, on the statutory Appropriation Bills reports generated from CBMS accompanying the CFO sign-off form, the incorrect numbers should be struck out with the correct numbers written beside.
  - Before making any manual adjustments as part of Appropriation Bills CFO sign-offs, entities should email [appropsignoffs@finance.gov.au](mailto:appropsignoffs@finance.gov.au) to confirm whether they will be accepted.
- 1.10 If sign-offs are received after the due date, it may be too late in the production process to include the appropriation amounts in the Appropriation Bills.
- 1.11 Where changes occur after the CFO sign-off has been provided, an updated sign-off must be provided to your AAU as soon as practicable and resent to [appropsignoffs@finance.gov.au](mailto:appropsignoffs@finance.gov.au).

Quality Assurance Checklist – Appropriation Bills	
Finalising Estimates	<p>1. <b>Have you generated the relevant Appropriation Bills Report(s) and QA Reports?</b></p> <p><input type="checkbox"/> NO - run the relevant Appropriation Bills Report(s) and QA Reports.</p> <ul style="list-style-type: none"> <li>The Appropriation Bills Reports can be found in CBMS under:  <a href="#">All Reports</a> → <a href="#">Statutory Reports</a> → <a href="#">Appropriation Bills</a> → <a href="#">Additional Estimates Bills</a></li> <li>The Appropriation Bills QA Report will give you a breakdown of the estimates pulling through to the Appropriation Bills Reports, and can be found in CBMS under:  <a href="#">Reports</a> → <a href="#">Operational Reports</a> → <a href="#">Estimates</a> → <a href="#">Annual Estimates</a> → <a href="#">AE.OR.11 Annual Estimates Appropriations QA Report</a></li> </ul> <p>YES - go to step 2</p>
	<p>2. <b>Are the amounts displayed in the Appropriation Bills Report and QA Report what you expect?</b></p> <p><input type="checkbox"/> NO - run the Annual Estimates Details Report, then go to step 3.</p> <ul style="list-style-type: none"> <li>The Details Report can be found in CBMS under:  <a href="#">Reports</a> → <a href="#">Operational Reports</a> → <a href="#">Estimates</a> → <a href="#">Annual Estimates</a> → <a href="#">AE.OR.13 Annual Estimates Detail Listing AEIFRS Report (PBF)</a></li> </ul> <p>YES - go to step 6</p>
	<p>3. <b>Have the appropriation estimates been entered consistent with the Appropriation Bills Matrix?</b></p> <p><input type="checkbox"/> NO - the estimates will need to be reversed and re-entered with the correct values.</p> <ul style="list-style-type: none"> <li>The Appropriation Bills Matrix can be found in the CBMS Portal via the:  <a href="#">Assistance for CBMS feed tile</a> → <a href="#">User Support</a> → <a href="#">CBMS User Reference Material</a> → <a href="#">Reference Material</a> → <a href="#">Annual Estimates</a> → <a href="#">Appropriation Bills Matrix</a></li> </ul> <p>YES - go to step 4</p>
	<p>4. <b>Have the correct and current Outcomes and Programs been used?</b></p> <p><input type="checkbox"/> NO - the estimates will need to be reversed and re-entered against the correct Outcomes and Programs.</p> <p>A list of active Outcome and Program codes can be found in CBMS under:  <a href="#">All Reports</a> → <a href="#">Reference Data Set Reports</a> → <a href="#">RDS – Hierarchy for Portfolio, Agency, Outcome, Program</a></p> <p>YES - go to step 5</p>
	<p>5. <b>Are the amounts in the Appropriation Bills Report now correct?</b></p> <p><input type="checkbox"/> NO - contact your AAU in the first instance. If your AAU is unavailable, contact the Annual Appropriations Team (<a href="mailto:Annual.Appropriations@finance.gov.au">Annual.Appropriations@finance.gov.au</a>).</p> <p>YES - go to step 6</p>
	<p>6. <b>Are the entity name and the outcome description(s) in the Appropriation Bills Reports correct?</b></p> <p><input type="checkbox"/> NO - contact your AAU in the first instance. If your AAU is unavailable, contact the Annual Appropriations Team (<a href="mailto:Annual.Appropriations@finance.gov.au">Annual.Appropriations@finance.gov.au</a>).</p> <p>YES - if you are an officer from an Entity, go to step 7. If you are an officer from an AAU, go to step 8</p>

Sign-offs	7.	<b>Sign-off - Entities</b> <ol style="list-style-type: none"> <li>1. Generate the CFO sign-off page and provide this to your CFO for sign-off, along with the relevant Appropriation Bills Report(s). <ul style="list-style-type: none"> <li>o The CFO sign-off page can be found under:  <a href="#">CBMS Reporting</a> → <a href="#">Statutory Reports</a> → <a href="#">Appropriation Bills</a> → <a href="#">CFO Signoff Page</a> </li> <li>o CFO sign-offs are only required for Appropriation Bills through which the entity will be receiving an appropriation.</li> </ul> </li> <li>2. Send a copy of the signed CFO sign-off page and relevant Appropriation Bills Report(s) to your AAU.</li> </ol>
	8.	<b>Sign-off – AAUs</b> <ol style="list-style-type: none"> <li>1. If not provided by the entity, generate the AAU Director sign-off page. <ul style="list-style-type: none"> <li>o The AAU Director sign-off page can be found under  <a href="#">CBMS Reporting</a> → <a href="#">Statutory Reports</a> → <a href="#">Appropriation Bills</a> → <a href="#">CFO Signoff Page</a> </li> </ul> </li> <li>2. Provide a copy of the signed CFO sign-off page and relevant Appropriation Bills Report(s) to your AAU Director for sign-off.</li> <li>3. Email a copy of the signed CFO and AAU Director sign-off pages and relevant Appropriation Bills Report(s) to the Annual Appropriations Team via <a href="mailto:appropsignoffs@finance.gov.au">appropsignoffs@finance.gov.au</a>.</li> </ol>

## 2. Net-negatives in the Appropriation Bills

- 2.1 Net-negative appropriations are where the overall reduction in appropriation estimates for an outcome and appropriation type is greater than the overall increase in appropriation estimates.
- 2.2 Generally, net-negative amounts are not included in Appropriation Bills and entities should ensure there are sufficient estimates balances before reducing estimates by running CBMS Reports AE.OR.11 Annual Estimates Appropriation QA Report and/or AE.OR.13 Annual Estimates Detail Listing AEIFRS Report (PBF).
- 2.3 However, an exception to this is departmental appropriations in Appropriation Bill No. 3/5 only (not Appropriation Bill No. 1). In Appropriation Bill No. 3/5, a net-negative amount for an outcome is included where a departmental outcome is negative, but the total departmental amount for the entity is still positive.
- 2.4 Entities should be careful to ensure they do not enter any adjustments that would result in:
 

Appropriation Bill No. 3:

  - Departmental Capital Budget or Administered Capital Budget: a net-negative for an outcome,
  - Total departmental Bill 3: a negative total amount for the entity, or
  - Administered operating: a net-negative for an outcome.

Appropriation Bill No. 4:

  - Payments to States, ACT, NT and local government: a net-negative for an outcome,
  - New Administered Outcomes: a net-negative for an outcome, or
  - Non-operating: a negative total amount for the entity for each appropriation type.
- 2.5 In the lead-up to the CFO sign-off, entities should check for net-negatives. AAUs should also review net-negative amounts and contact their entities to discuss whether adjustments need to be reversed and re-entered against other appropriation codes. In some cases, amounts may need to be withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) from an existing appropriation instead.

## 3. Portfolio Additional Estimates Statements (PAES)

- 3.1 The PAES are 'relevant documents' under the *Acts Interpretation Act 1901* to aid the interpretation of the Appropriation Acts.
- 3.2 Portfolio Departments are to coordinate the publication of the PAES consistent with the timelines for the 2023-24 Portfolio Budget Statements (PB Statements) so that PAES can be printed and tabled when the AE Bills are introduced in Parliament on Budget night (9 May 2023).
- 3.3 Only entities who require funding through the 2022-23 Appropriation Bills (No. 3 and No. 4), will be required to prepare a Portfolio Additional Estimates Statement (PAES) chapter.
- 3.4 The 2022-23 PAES will utilise the short form of the PB Statement templates, which are similar to the Portfolio Supplementary Additional Estimates format. The templates will only capture changes to entities reporting since the 2022-23 October PB Statements for their:
  - a. Performance information
  - b. Measures
  - c. Additional Estimates and variations
  - d. Appropriation Bill (No. 3) 2022-23 information
  - e. Appropriation Bill (No. 4) 2022-23 information

This means for, entities are **not required** to prepare a set of budgeted financial statements to accompany their 2022-23 PAES chapter.

- 3.5 Entities need to ensure that their entity name, outcome statements and additional appropriation amounts contained in the PAES reflect Government policy. Entities will need to ensure their PAES templates are ready for publication by referring to section 5 [Entity quality assurance and Attachment E](#) below.
- 3.6 All measures tied to the 2022-23 Appropriation Bills (No. 3 and No. 4) should be reported in the PAES statements and should **not** be included in the 2023-24 PB Statement chapter. The approach adopted is consistent with prior AEs update rounds published in previous years where:
- Budget measures must match the final measures list provided by Finance before being reported. Measure figures are to be reported on the same basis in which Budget Paper No. 2 (BP No. 2) is prepared.
- 3.7 More broadly, entities must exclude financial and performance related information relating to the 2022-23 Appropriation Bills (No. 3 and No. 4) from their 2023-24 PB Statements as the AEs Bills will be tabled at the same time as the 2023-24 Appropriation Bills (No. 1 and No. 2) (the 2023-24 Budget Bills) on Budget night. This is because Appropriation Bills (No. 3 and No. 4) will not have been tabled nor have received royal assent prior to finalisation of the 2023-24 Portfolio Budget Statements.
- 3.8 An entity needs to provide performance information in their PAES where a new program is established or existing program is materially changed as a result of the additional funding provided.

#### 4. Paper and format specifications

- 4.1 Hard copies of the PAES Statements must be produced on standard B5 size paper (17.6 cm x 25 cm) with the following font requirements:
- for tables (including those in the Excel workbook), Arial and 8 point (minimum font size 7.5 point)
  - for other text (in the Word template), Book Antiqua and 10 point.
- 4.2 Adherence to the fonts and styles provided in the templates (available from CBMS user reference in CBMS) ensures that the statements are consistent with other budget documents and related papers.
- 4.3 For the covers, entities must use 'Tablex System Board 250gsm – White Offset' paper with the cover text in black. This is the same paper used for producing the 2022-23 October Portfolio Budget Statements.
- 4.4 For consistency and only where possible depending on the thickness of the PAES book, Portfolios should include their Portfolio name so that it is clearly visible on the spine of the book.

#### 5. Entity quality assurance and [Attachment E](#) Online file publication checklist for data.gov.au

- 5.1 Each entity is responsible for ensuring all information in their PAES is current, correct and **matches data in CBMS**, as CBMS will provide the source data for the Bills.
- 5.2 Appropriation amounts included in the PAES **must** match amounts in the Appropriation Bills (No. 3 and No. 4). Once the Bills have been passed by Parliament and receive royal assent, the Appropriation Acts are law and take precedence over information in the PAES.
- 5.3 Entities **must** use the templates provided at [Attachments B to D](#) to prepare their PAES.
- 5.4 Measure titles and descriptions published in the PAES should be consistent with those being published in BP No. 2 and should not be printed until BP No. 2 is cleared.
- 5.5 PB Statements and the PAES are under embargo until tabled in the Senate, which is expected around 8.15pm on Budget night on Tuesday, 9 May 2023.
- 5.6 PAES financial tables will be published on [www.data.gov.au](http://www.data.gov.au) as part of the Government's Open Government initiative. Portfolio Departments are required to send cleared MS Excel copies of the PAES financial tables via Protected-rated email or CabNet to [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) by Monday, 8 May 2023 (to align with the PBS EM once finalised). All extraneous material should be removed.

- 5.7 Please refer to [Attachment E](#) for a checklist for preparing the tables for data.gov.au publication purposes. Tables may be returned to Portfolio Departments for urgent correction if required.
- 5.8 Entities must provide a full copy of the PAES in Adobe PDF format for the Budget media lockup by emailing the [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) and the [budgetcommunications@treasury.gov.au](mailto:budgetcommunications@treasury.gov.au) mailboxes.
- 5.9 Additional information for preparing the PAES that includes key dates, contacts and delivery requirements are outlined below.

## 6. Key Contacts for Appropriation Bills and PAES

### Department of Finance (Finance)

In the first instance, entities should contact their Agency Advice Unit (AAU) for enquiries.

For guidance on the preparation of the PAES (including publication on data.gov.au but excluding performance reporting), entities can contact the Accounting Framework and Capability Support Team:

- by email (emails rated up to Protected) [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au)

For guidance on the production of Appropriation Bills and the CFO sign-off process, entities should contact the Annual Appropriations Team:

- by email [annual.appropriations@finance.gov.au](mailto:annual.appropriations@finance.gov.au)

### The Department of the Treasury (Treasury) contacts:

Treasury determines the formatting for the PAES templates and uploads the Statements links to [www.budget.gov.au](http://www.budget.gov.au). Treasury also coordinates the Budget lock-up at Australian Parliament House and undertakes budget coordination activities at the agency level. The appropriate areas in Treasury can be contacted for:

- General budget communication queries [budgetcommunications@treasury.gov.au](mailto:budgetcommunications@treasury.gov.au)
- Design and formatting [creativeservices@treasury.gov.au](mailto:creativeservices@treasury.gov.au)
- Budget website [budget-website@treasury.gov.au](mailto:budget-website@treasury.gov.au)
- Treasury Budget Communications Team can also be contacted on (02) 6263 3788

## CanPrint

CanPrint is the preferred printer for PAES and PB Statements. If printing is carried out 'in-house' or with another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other Portfolios. It is the responsibility of each Portfolio Department to arrange the printing and secure freighting of their PAES and PB Statements.

Contact details for CanPrint Communications Pty Ltd are:

Canprint Communications Pty Ltd  
16 Nyrang Street  
Fyshwick, ACT 2609

## Senate Table Office

The **Senate Table Office** receives deliveries from entities of PAES and PB Statements for the Senate, House of Representatives, Budget lockup and the Parliamentary Library. Their contact details are:

- Documents officer [table.docs@aph.gov.au](mailto:table.docs@aph.gov.au) (02) 6277 3037
- Address:

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



**7. Key Dates and Deadlines:**

Date Due	Action Required
<b>Appropriation Bills (No. 3 and No. 4)</b>	
Monday, 27 March 2023	Entities are required to update their appropriation estimates in CBMS for Appropriation Bills (No. 3 and No. 4)
Monday, 17 April 2023	Appropriation Bills CFO sign-offs and relevant reports due to AAUs
Tuesday, 9 May 2023	Budget night – AEs Bills introduced in Parliament
<b>Portfolio Additional Estimates Statements</b>	
By 4:30pm Monday, 8 May 2023	<p>PAES hard copy books printed and delivered to Senate Table Office at Parliament House <b>and</b> the Department of Finance by Portfolios.</p> <p>PDF copies of the PAES emailed (addressed to Alex Berry) via CabNet or by Protected-rated email to <a href="mailto:budget_framework@finance.gov.au">budget_framework@finance.gov.au</a> and <a href="mailto:budgetcommunications@treasury.gov.au">budgetcommunications@treasury.gov.au</a>. Please ensure this email is separate to the email providing PB Statements.</p> <p>The URL, where PAES will be posted, provided to the Treasury at <a href="mailto:budgetpublishing@treasury.gov.au">budgetpublishing@treasury.gov.au</a>.</p>
Tuesday, 9 May 2023, following tabling	<p>Portfolio Departments are to publish their PAES on their website.</p> <p>Portfolios to deliver PAES to remaining recipients.</p>

## 8. Number of books

<b>For delivery by 4:30 pm Monday 9 May 2023 (minimum 120 copies)</b> <b>Treasury will provide separate advice</b> to Portfolio Departments concerning the delivery arrangements (including the number of books required) for the Treasury <b>media</b> and <b>stakeholder</b> lockups as soon as the 2023-24 Budget arrangements are finalised.	
Parliament House: Documents Officer – Senate Table Office, Room SG 25 Department of the Senate Parliament House CANBERRA ACT 2600 ph: (02) 6277 3037  The books <u>must</u> be separately boxed as follows: <ul style="list-style-type: none"> <li>– 50 copies – Senate</li> <li>– 15 copies – House of Representatives</li> <li>– 25 copies – Parliamentary Library</li> </ul> Note: <ul style="list-style-type: none"> <li>– Books for Parliament House are to be delivered to a single location – the Senate Table Office, which will arrange for the books to be distributed to recipients. Please do not leave the books at the loading dock until they are picked up by the Senate Table Office.</li> <li>– CanPrint will deliver these copies to Parliament House on the Portfolios' behalf.</li> </ul>	90 copies  Plus  Books required for both the <i>Treasury media lockup</i> and <i>Treasury stakeholder lockup</i> as advised by the Treasury
Department of Finance: Accounting Framework and Capability Support Team c/o Alex Berry Financial Analysis, Reporting and Management Department of Finance One Canberra Avenue FORREST ACT 2600  Note: <ul style="list-style-type: none"> <li>– CanPrint will deliver copies to Finance on the Portfolios' behalf.</li> <li>– This allocation includes the copy for the Finance Secretary as required under the Requirement for Performance Information included in PB Statements (Finance Secretary Direction under section 36(3) of the PGPA Act).</li> <li>– Out of the 29 copies, a number of copies are allocated to your AAU.</li> </ul>	30 copies
Your Portfolio Minister and advisers (following the Minister's sign-off on the final document)	Portfolios are responsible for confirming required numbers and the delivery of the books with their Minister's office.
The Minister representing the Portfolio in the other Chamber	

For delivery <u>after</u> tabling/Budget night (16 + based on number of committees your Portfolio reports to)	
<p>Parliamentary Committees</p> <p>The PAES Statements only need to be sent to <b>your</b> Portfolio's relevant parliamentary committee(s). Please address and mail to your relevant Committee <b>after</b> tabling has occurred:</p> <p>[Name of Committee]  PO Box 6100  Parliament House  Canberra ACT 2600  Australia</p>	
Community Affairs (Health and Aged Care, and Social Services) Estimates Officer ph: (02) 6277 3515 email: <a href="mailto:community.affairs.sen@aph.gov.au">community.affairs.sen@aph.gov.au</a>	5 copies
Economics (Industry, Science and Resources, and Treasury) Estimates Officer ph: (02) 6277 3540 email: <a href="mailto:economics.sen@aph.gov.au">economics.sen@aph.gov.au</a>	3 copies
Education and Employment (Education, and Employment and Workplace Relations) Estimates Officer ph: (02) 6277 3521 email: <a href="mailto:eec.sen@aph.gov.au">eec.sen@aph.gov.au</a>	6 copies
Environment and Communications (Climate Change, Energy, the Environment and Water, and Infrastructure, Transport, Regional Development, Communications and the Arts (Communications and the Arts functions only)) Estimates Officer ph: (02) 6277 3526 email: <a href="mailto:ec.sen@aph.gov.au">ec.sen@aph.gov.au</a>	5 copies
Finance and Public Administration (Finance, Parliamentary Departments, and the Prime Minister and Cabinet) Estimates Officer ph: (02) 6277 3846 email: <a href="mailto:fpa.sen@aph.gov.au">fpa.sen@aph.gov.au</a>	8 copies
Foreign Affairs, Defence and Trade (Defence (including Veterans' Affairs), Foreign Affairs and Trade) Estimates Officer ph: (02) 6277 3535 email: <a href="mailto:fadt.sen@aph.gov.au">fadt.sen@aph.gov.au</a>	6 copies
Legal and Constitutional Affairs (Attorney-General's and Home Affairs) Estimates Officer ph: (02) 6277 3560 email: <a href="mailto:legcon.sen@aph.gov.au">legcon.sen@aph.gov.au</a>	3 copies
Rural and Regional Affairs and Transport (Agriculture, Fisheries and Forestry, and Infrastructure, Transport, Regional Development, Communications and the Arts (Infrastructure, Transport and Regional Development functions only)) Estimates Officer ph: (02) 6277 3511 email: <a href="mailto:rrat.sen@aph.gov.au">rrat.sen@aph.gov.au</a>	3 copies
Commonwealth Library Deposit and Free Issue Schemes (LDS) email: <a href="mailto:info@dtg.gov.au">info@dtg.gov.au</a> ph: 02 6120 8707 Website: <a href="http://www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes">www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes</a>	16 copies (Please check Library Deposit website prior to printing)