Australian Government
Department of Finance

Attachment E: Guide to Preparing the 2023-24 Portfolio Additional Estimates Statements

08 December 2023

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1. Abbreviations

AEs	Additional Estimates
AAU	Agency Advice Units (within Finance)
AFM	Advance to the Finance Minister
ASL	Average Staffing Level
CBMS	Central Budget Management System
CCE	Corporate Commonwealth Entity under the *Public Governance, Performance, and Accountability Act 2013*
CM	Cash Management (module of CBMS) (was ACM previously)
Corporate Entity	Corporate Commonwealth Entity or Commonwealth Company under the *Public Governance, Performance, and Accountability Act 2013.*
DM	Decision Making (module of CBMS) (was BPCD previously)
FMIS	Financial Management Information System (entity's own system)
GGS	General Government Sector
MoG	Machinery of Government
MYEFO	Mid-Year Economic and Fiscal Outlook
NCCE	Non-Corporate Commonwealth Entity under the *Public Governance, Performance, and Accountability Act 2013*
PAES	Portfolio Additional Estimates Statements
PBF	Public Budget Formulation (module of CBMS)
PB Statements	Portfolio Budget Statements
PEFO	Pre-election Economic and Fiscal Outlook
PGPA Act	*Public Governance, Performance, and Accountability Act 2013*
Pre-ERC	Pre-Expenditure Review Committee
PSAES	Portfolio Supplementary Additional Estimates Statements
ROU Asset	Right-of-Use Asset

2. 2023-24 Portfolio Additional Estimates Statements general guidance

2.1 The purpose of the Portfolio Additional Estimates Statements

The 2023-24 Portfolio Additional Estimates Statements (PAES) provide information to Parliament and other users on updated entity revenue and expenditure estimates for the 2023-24 budget year and reflect changes since the Budget. The PAES should be considered a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the additional estimates Appropriation Bills No. 3 and 4 (the Bills).

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

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

> PAES perform a legal function under the *Acts Interpretation Act 1901* as relevant documents to aid the interpretation of the Appropriation Bills (Nos. 3 and 4) 2023-2024 and Appropriation (Parliamentary Departments) Bill (No. 2) 2023-2024.

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

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

Where Machinery of Government (MoG) changes have occurred since the Budget and the entity is required to produce a PAES, the entity must report these changes in their PAES.

2.2 Clear read principle

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

The 2023-24 PAES covers the revised budget year (2023-24) and the forward estimates years (2024-25 to 2026-27).

Major changes to entity estimates since the release of the PB Statements should be explained in the PAES. However, unnecessary duplication between the PB Statements and the PAES should be avoided. The PAES provides an update and thus does not need to repeat information made available through the PB Statements, with the exception of the *portfolio structures & outcomes* diagram in the *portfolio overview* section.

For example, it is unnecessary to include a detailed whole of year Strategic Directions Statement if the statement included in the PB Statement remains valid. However, if changes have occurred and the entity has shifted focus, such as entities affected by MoG changes, a description of the changes and an explanation as to why those changes have occurred should be included in the PAES.

2.3 Who should produce a PAES

The following entities are required to produce a PAES chapter:

1. Where they receive additional appropriations in Appropriation Bill (Nos. 3 or No. 4) 2023-2024 or through the Appropriation (Parliamentary Departments) Bill (No. 2) 2023-2024.

2. Non-corporate Commonwealth entities (NCCEs) who receive approval to reclassify their appropriations in the current year, including but not limited to between ordinary annual services departmental operating and departmental capital budget (or vice versa), and they are to receive their revised funding through the 2023-24 Additional Estimates (AEs) appropriations bills.

   For more information on reclassifications, please refer to the Finance guidance on *Reclassifying Between Ordinary Annual Services Departmental Operating and Capital Expenditure.*

Where an entity has new expense and savings measures in 2023-24, but the sum of the savings measures exceed the value of all the expense measures (net-negative appropriations), then the entity would not in aggregate be considered as having additional appropriations in Appropriation Bill (Nos. 3 or No. 4) 2023-2024 and would therefore not be required to prepare a PAES chapter.

In this instance, all new measures would normally be reported in the next year's PB Statement.

Care needs to be taken when referring to this simplified example as Administered Appropriations are tied to entities outcomes – whilst departmental appropriations are considered notionally allocated between outcomes in most instances (except for where there are changes between capital and operating expenditure).

If there are additional appropriations for some entities within a portfolio, but not others, then only the entities receiving additional appropriations should prepare a PAES chapter.

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

- annual appropriations that are affected by a measure and
- their special appropriations where they are also affected by a measure and
- movements or amendments to appropriations, functions, estimates and/or outcomes due to MoG changes.

2.4 The structure of the 2023-24 PAES

The 2023-24 PAES will have the following structure:

Letter of transmittal

User guide to the Portfolio Additional Estimates Statements

- User guide
- Structure of the portfolio additional estimates statements

Portfolio overview

- Ministers and portfolio responsibilities
- Portfolio structure and outcomes

Entity additional estimates statement

- **Section One:** Entity overview and resources
  - Strategic direction statement
  - Entity resource statement
  - Entity measures
  - Additional estimates, resourcing and variations to outcomes
  - Breakdown of additional estimates by appropriation bill
- **Section Two:** Revisions to outcomes and planned performance
  - Changes to entity outcome and program structures (where applicable)
  - Budgeted expenses and performance for outcome X
    - Linked programs
    - Budgeted expenses for Outcome X
    - Program components of Outcome X (where applicable)
    - Performance measure for Outcome X
- **Section Three:** Special account flows and budgeted financial statements
  - Special account flows and balances
  - Budgeted financial statements

Portfolio glossary (optional)

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2.5 Machinery of Government changes

Transfers of annual appropriations under section 75 of the *Public Governance, Performance, and Accountability Act 2013* (PGPA Act) as a result of MoG changes must be reported in the PB Statements and/or PAES.

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

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

Further information can be found on the Department of Finance's MoG Changes webpage, Finance's *Accounting for machinery of government changes* (RMG 118) and *Reporting requirements following machinery of government changes* (RMG 119).

2.5.1 Entity resource statement (Table 1.1)

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

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

Receiving entities

Receiving entities are entities that receive functions under a MoG.

- The **Total estimate at Additional Estimates 2023-24** column should reflect all the resources available to an entity, **including** resourcing for those functions it has gained:
  - where MoG changes have occurred partway through a financial year, the receiving entity should only show those resources available from the date of effect of the MoG changes onwards and
  - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

Transferring entities

Transferring entities are entities that transfer functions to another under a MoG.

- The **Total estimate at Additional Estimates 2023-24** column should reflect all the resources available to an entity, **excluding** those functions it has transferred:
  - where MoG changes have occurred partway through a financial year, the transferring entity only shows those resources available up to the date of effect of the MoG changes and
  - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

2.5.2 Outcome information

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

- Outcome statements presented must be those approved by the Finance Minister (or their delegate), and program names/structures presented must be those approved by the Department of Finance as reported in the Central Budget Management System (CBMS).
  - An optional template for showing outcome and program changes is included in the *Table 2 optional* tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS). Entities may choose to show outcome and program changes in an alternative table or pictorial format – the presentation chosen will depend on the scope of the changes.
- Previous year actuals figures reported in Tables 2.X.1 (expenses by outcomes and programs) should match expense figures captured in CBMS.
  - Receiving entities are not required to report prior year actuals (i.e. 2022-23) for functions received in the current financial year (i.e. 2023-24) – they should include a reference to the transferring entity's annual report and/or PB Statement.
  - Transferring entities should show prior year actuals (i.e. 2022-23) for functions transferred in the current financial year (i.e. 2023-24) or describe where such information can be found, for example, in the entity's annual report. Further guidance for reporting MoG changes in financial statements can be found by referring to Finance's Resource Management Guides (RMGs) *Accounting for machinery of government changes* (RMG 118) and *Reporting requirements following machinery of government changes* (RMG 119).

2.5.3 Budgeted financial statements

Entities' financial statements should reflect the financial impact of functions / activities / programs transferred:

- receiving entities should report financial impact of the MoG changes from the agreed date of transfer onwards
- transferring entities should report the financial impact of the MoG changes up to the agreed date of transfer.

2.5.4 Subsequent MoG changes following the PAES

MoG changes can be announced at any time. Occasionally, this may occur after the preparation of the Appropriation Bills has commenced or the PAES have been completed but not yet tabled in Parliament.

If changes are announced too close to the presentation of the Appropriation Bills and budget statements to Parliament and cannot be incorporated in time for reporting, the changes should be explained in the next budget statement and subsequently in the entity's annual report.

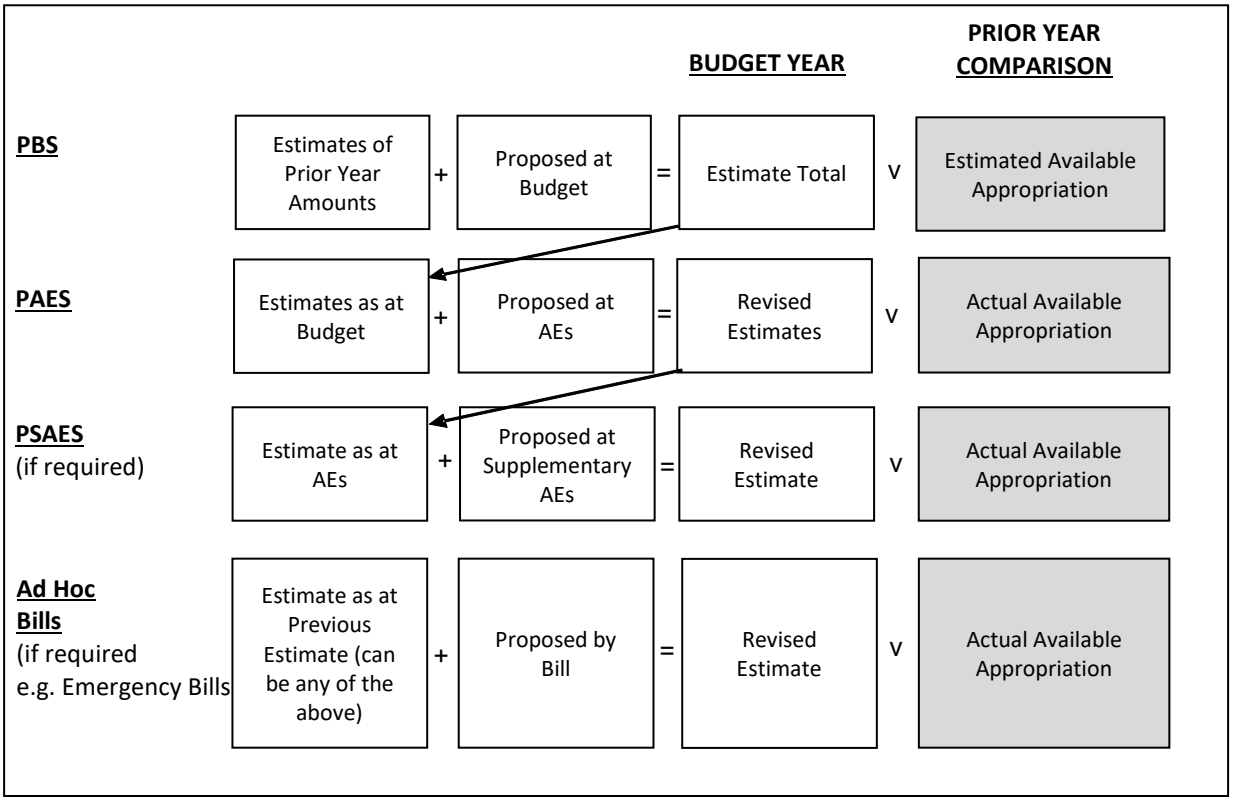
2.6 Program and outcome changes

Changes to outcomes and programs cannot be reflected in the PAES until the requisite approval from Finance and/or the Finance Minister has been received.

For information on changing programs and/or outcomes, please refer to the current Finance guidance on *Changes to Outcome Statements and the CBMS Reference Data*.

2.7 Planned information flow between Statements

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



2.8 Structure and presentation of information

To ensure that the PAES are clear and concise, entities should only include information that has changed, varied or relates to new measures since the 2023-24 Budget.

Prior to producing the document, entities should review their PB Statements and decide what changes have occurred, and what information needs to be included or explained to Parliament in the PAES. This should result in a streamlined and concise document using information to best explain the entity's variations, measures and changes to its outcomes and performance since the entity last reported to the Parliament.

In addition to this guide, entities can refer to the guide to preparing the 2023-24 PB Statements available from Finance's website. This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

2.9 Relationship between the PAES and Appropriation Bills

Appropriation figures included in the PAES are derived from the statutory and operational reports available from CBMS and must match those included in the Appropriation Bills tabled in Parliament.

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

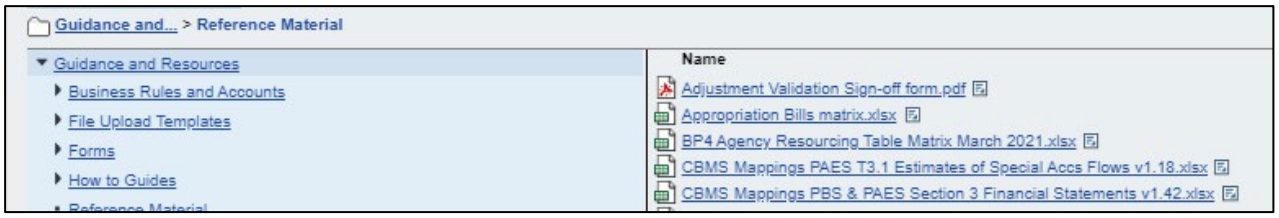
Should a discrepancy occur between the PAES and the Appropriation Acts, the Appropriation Acts are definitive. PAES are not authoritative; they explain and provide detail to the Parliament and other users on the appropriations sought and entities' planned performance.

2.10 Sourcing information

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

Guidance on sourcing information from CBMS and generating the reports required to produce the 2023-24 PAES can be found under CBMS Guidance and Resources link located on CBMS:

User Support → Guidance and Resources → Reference Material → PBS & PAES Mappings



An entity's Financial Management Information System (FMIS) may be used to supplement information in CBMS, particularly if detailed information is published in PAES. Examples of this include the Expenses by Program and Program Components in Section 2.

2.11 Clearance process

Entities are to provide the following tables and documents to the relevant Agency Advice Unit (AAU) for their own reference prior to printing their PAES:

- Table 1.2 Entity measures - titles must match the final measures list provided by Finance, as these titles will be the ones published in the Budget papers.
- Tables 1.3 (Additional Estimates and other variations to outcomes since the 2023-24 Budget), 1.4 and 1.5 Appropriations Bills - these must match the Appropriation Bills schedules in the Appropriation Bill reports available from CBMS.

Entities are not required to provide other tables or their entire entity chapter to the AAU before their portfolio prints their PAES book.

- Entities must provide to the Annual Appropriations Team at appropsignoffs@finance.gov.au the following documents which are available from CBMS's Statutory Reports:
  - the Appropriation Bills CFO sign-off form, and
  - *Portfolio Summary and Detail* and *Summary* reports for each Bill through which the entity will be receiving appropriations.

Appropriation Bills No. 3 and 4 are generally introduced in Parliament early in the New Year, which usually happens during the Autumn Parliamentary sittings in February.

Portfolios must be prepared to have their measures cleared, their CFO sign-offs provided to the Annual Appropriations team at **appropsignoffs@finance.gov.au** and their PAES printed and delivered at least two days before the Appropriation Bills are to be tabled.

2.12 Issuing a corrigendum (correction)/addendum

If necessary, refer to the Department of the Prime Minister and Cabinet's (PM&C) tabling guidelines, available from their website.

An addendum is required where information has been omitted/missing from the PAES such as a table or a footnote. A corrigendum is required where information has been misstated within the PAES and requires a correction. Portfolios that identify an error in their PB Statements, PAES or PSAES should follow the process below.

- Advise your Minister's office of the error and seek approval for the updated PB Statements / PAES tables and pages.
- Contact the PM&C Tabling Officer to advise that a correction is required:
  - (02) 6277 7212 or
  - tabling@pmc.gov.au

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

- You must also advise your AAU and the Accounting Framework and Capability Support Team budget_framework@finance.gov.au prior to submitting the corrigendum to the Finance Minister for approval.

Corrections will be tabled in the same manner through the Senate and subject to the same copy requirements (including approval by the relevant Minister) as the original report. See PM&C's tabling guidelines for further detail of hard and soft copies required.

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

- For **in-session tabling**, i.e. Parliament is sitting

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

Following tabling in Parliament, a soft copy of the corrigendum and any updated excel tables for data.gov.au should be emailed to budget_framework@finance.gov.au.

3. Publication requirements

3.1 Security requirements

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

Issues to keep in mind include:

- PAES should be prepared in a secure area of the entity
- under no circumstances should the PAES or excerpts from the PAES be distributed via unsecure electronic mail
- the 'need to know' principle applies in the distribution of all material related to the PAES
- PAES should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the protective security policy framework
- staff with knowledge of any information relating to the PAES should not discuss it in non-official circles.

3.2 Portfolio responsibilities

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

To the extent that information in the PAES describes measures published in the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO), it must be consistent with the measures descriptions in MYEFO.

Portfolios should provide the tables listed below to their AAU by **Monday, 22 January 2024**. This is to allow sufficient time for Finance to check the tables provided before the 2023-24 PAES are printed.

- Table 1.2 Entity measures table
- Table 1.3 Additional Estimates and other variations to outcomes since the 2023-24 Budget, with
- Table 1.4 Appropriation Bill (No. 3) 2023-2024 and

  Table 1.5 Appropriation Bill (No. 4) 2023-2024

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

Portfolio Departments are responsible for ensuring that their overall PAES document is consistent with the information provided by Finance.

3.3 Which printer to use and printing specifications

3.3.1 Paper specifications

Hard copies of the PAES must be produced on standard B5 size paper (17.6 cm x 25 cm) with the following 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.

Adherence to the fonts and styles provided in the Finance-issued PAES templates (available from CBMS User Support > Estimates Memoranda in CBMS) ensures that the statements are consistent with other Budget documents and related papers.

For the covers, entities must use ‘Tablex System Board 250gsm – White Offset’ paper with the cover text in black.

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

3.3.2 Printer

It is recommended that Portfolio Departments contact CanPrint Communications Pty Ltd (CanPrint) to arrange printing for the PAES. CanPrint is the current approved printer for the Budget papers, and main printer for the Appropriation Bills.

If printing is carried out 'in-house' or using another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other Portfolio Departments.

It is the responsibility of each Portfolio Department to arrange the printing and secure freighting of its PAES. The contact officers for CanPrint are located under part 8 .

Portfolios should make sure they have sufficient hard copies of their PAES for their own internal needs, for distribution requirements listed under part 3.6 ; and for all other distribution requirements not covered by this guide such as:

- other departments and relevant entities
- major client organisations and
- the libraries of tertiary institutions.

3.4 Classification

PAES are classified as Protected and are under embargo until tabled in Parliament. Accordingly, packaging for the PAES should be labelled as follows:

PAES are Protected and are under embargo until tabled in Parliament which is expected to occur sometime after 12pm Thursday, 8 February 2024**.** Entities should monitor the Senate's dynamic red webpage for an announcement instructions are provided under section 3.8.1 Publishing the PAES on the internet.

3.5 Delivery to the Senate and Finance

All PAES deliveries to Parliament House (whether using CanPrint, another printer or by portfolio staff) should occur through the Parliament House loading dock (accessible via Brisbane Avenue).

- Portfolios are to deliver their printed PAES documents to the Senate Tabling Office in Parliament House and to the Department of Finance by **Monday, 5 February 2024**.
- For those portfolios delivering their PAES or using a printer other than CanPrint, please contact the Accounting Framework and Capability Support (AFCS) Team in Finance (budget_framework@finance.gov.au) by **Friday, 2 February 2024** for delivery procedures.

Should you have any questions or difficulties with these arrangements, please contact the Documents Officer, Senate Table Office on (02) 6277 3010.

For deliveries to Finance, the PAES **must be delivered to the AFCS Team** for safe storage ahead of tabling. No copies of the PAES are to be delivered to the AAUs ahead of tabling – the AFCS Team will distribute copies to AAUs once the PAES has been tabled.

If you utilise alternative printing services to CanPrint please contact the Accounting Framework and Capability Support team, to coordinate the hard copy delivery of your PAES books. The team's contact details can be found under part 8 Contacts.

Full copy of the PAES in PDF and PAES excel tables should be emailed to budget_framework@finance.gov.au for further instruction on data accessibility requirements refer to section 3.8.2 Data and digital government strategy and publication on data.gov.au below.

3.6 Number of books

For delivery by COB Monday, 5 February 2024 (minimum 115 copies)	
Parliament House: Documents Officer – Senate Table Office Department of the Senate Parliament House CANBERRA ACT 2600 ph: (02) 6277 3010 The books must be separately boxed as follows: 40 copies – Senate 15 copies – House of Representatives 25 copies – Parliamentary Library **Note:** 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 Tabling Office. CanPrint will deliver these copies to Parliament House on the portfolios behalf.	80 copies
Department of Finance: Accounting Framework and Capability Support Team c/o Melissa Pan Financial Analysis, Reporting and Management Department of Finance One Canberra Avenue FORREST ACT 2600 **Note:** CanPrint will deliver the copies to Finance on the portfolios' behalf. This allocation includes the copy for the Finance Secretary as required under the Requirement for Performance Information included in PAES (Finance Secretary Direction under section 36(3) of the *PGPA Act*). For books provided to Finance, a number of copies are already pre-allocated to your AAU. Entities **must not** deliver PAES books that are under embargo to their AAU.	35 copies
Your Portfolio Minister and advisors (following the Minister's sign off on the final document)	Portfolios are responsible for confirming required numbers and delivery arrangement for the books with their Minister's office.
The Minister representing the portfolio in the other Chamber	

For delivery to the Senate Tabling Office and Commonwealth Library Deposit Free Issue Scheme after tabling on Budget night (16 + additional committee copies based on who your portfolio reports to)	
Parliamentary Committees PB Statements only need to be sent to your portfolio's relevant parliamentary committee(s). PB Statements should be mailed to the following Committee address following tabling: [Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia	
Community Affairs (Health and Aged Care, and Social Services) Estimates Officer ph: (02) 6277 3515 email: community.affairs.sen@aph.gov.au	5 copies
Economics (Industry, Science and Resources, and Treasury) Estimates Officer ph: (02) 6277 3540 email: economics.sen@aph.gov.au	3 copies
Education and Employment (Education, and Employment and Workplace Relations) Estimates Officer ph: (02) 6277 3521 email: eec.sen@aph.gov.au	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: ec.sen@aph.gov.au	5 copies
Finance and Public Administration (Finance, Parliamentary departments, and Prime Minister and Cabinet) Estimates Officer ph: (02) 6277 3846 email: fpa.sen@aph.gov.au	8 copies
Foreign Affairs, Defence and Trade (Defence (including Veterans' Affairs), Foreign Affairs and Trade) Estimates Officer ph: (02) 6277 3535 email: fadt.sen@aph.gov.au	6 copies
Legal and Constitutional Affairs (Attorney-General's and Home Affairs) Estimates Officer ph: (02) 6277 3560 email: legcon.sen@aph.gov.au	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: rrat.sen@aph.gov.au	3 copies
Commonwealth Library Deposit and Free Issue Schemes (LDS) email: info@dta.gov.au ph: (02) 6120 8707 Website: www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes	16 copies (Please check Library Deposit website prior to printing)

3.6.1 Further distribution

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

- other departments and relevant entities
- major client organisations
- the libraries of tertiary institutions.

3.7 Protected-rated email/CabNet requirements

As the PAES are under embargo until they are tabled in Parliament, Portfolio Departments will need to send electronic copies of their PDFs and Excel financial tables via Protected-rated email or via CabNet.

- To determine whether your entity has Protected-rated email, please refer to the GovLink web-page and click on the *User List* tab to confirm entities who utilise the GovLink network.

3.8 Online publication

3.8.1 Publishing the PAES on the internet

All Budget documentation will be published on www.budget.gov.au with hyperlinks to assist ease of referencing and reading across documents. The Australian Government Budget website www.budget.gov.au will link readers to the PAES on the portfolio's own website with hyperlinks to assist ease of referencing and reading across documents. The Australian Government Budget website will link readers to the PAES on the portfolio's own website.

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

Portfolios should refer to the style manual prior to publication of their PAES.

Portfolios should email Treasury's Digital Delivery Team at budget-website@treasury.gov.au by no later than 12pm **Monday, 5 February 2024** with details of:

- the URL address where the portfolio will post its PAES
- contact details for the author of the PAES
- contact details for the portfolio's webmaster.

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

PAES must only be uploaded to entity websites **after they have been tabled in Parliament** (i.e. the Appropriation Bills have been introduced into the Senate).

- Entities can check the tabling status via the dynamic red web-page.

- Portfolio Departments are to scroll down the page until they find the note referencing the *'2023-24 Portfolio Additional Estimates Statements'*. The light red column on the right-hand side of the entry will show the time the documents were tabled. Please note that no portfolio will be separately identified.

The PAES are not archived on www.budget.gov.au. Portfolio Departments should ensure electronic copies of past PB Statements and PAES remain available on their websites.

File-naming convention

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

An example of the recommended convention is:

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

Examples would be:

2023-24_Finance_PAES_01_Parts_A_and_B
2023-24_Finance_PAES_10_ABC
2023-24_Health_PAES_05_Outcome3

The file sequence number indicates the order files would be read if the documents were read like a book.

Naming the files in this way means that the order of files downloaded into a sub-directory would be the same order as the order of presentation of chapters in the PAES. This would result in the electronic files being listed in the same order as the printed chapters, and therefore easier and more intuitive navigation for those accessing the files.

3.8.2 Data and digital government strategy and publication on data.gov.au

As part of the Data and Digital Government Strategy that makes non-sensitive data open by default to increase Budget transparency, Portfolio Departments are required to provide a copy of finalised PAES tables for publication on data.gov.au. Portfolio Departments have the option for using Creative Commons BY 4.0. The Finance templates by default use Creative Commons BY 3.0. This was confirmed by the Department of the Treasury who sought legal advice in continuing to use Creative Commons BY 3.0.

The PAES tables, as received from the Portfolio Departments, will be published on data.gov.au in Excel workbook format, with a separate workbook for each entity.

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

The following financial tables with headings and footnotes will be published on data.gov.au:

- Table 1.1: Entity resource statement
- Table 1.2: Entity 2023-24 measures since Budget
- Table 2.X.1: Budgeted expenses for outcome X

- Table 2.X.2: Program components of outcome X
- Table 3.1: Estimates of special account flows and balances
- Tables 3.2 to 3.7: Departmental budgeted financial statements
- Tables 3.8 to 3.12: Administered budgeted financial statements.

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

As the **PAES information is under embargo until tabled in Parliament**, Portfolio Departments are to coordinate and collate each portfolio entity's financial tables and footnotes and send them to Finance either via CabNet or Protected-rated email to budget_framework@finance.gov.au by **COB Monday, 5 February 2024.**

Remember to check whether your entity has Protected-rated email before sending your tables via an email. For further instructions on how to do this, refer to part 3.7 Protected-rated email/CabNet requirements.

Portfolio Departments must undertake the following procedures prior to sending the financial tables to Finance (see also Attachment D to this EM):

1. tables should be in one Excel workbook per entity
2. tables should be presented using the wrap-text function
3. tables should not be merged in any way
4. figures in tables should be rounded and presented in thousands
5. figures in tables should be correct and the same as those presented in the publication
6. tables should be presented as text and figures
7. links to other workbooks should be broken/removed
8. all hidden and working sheets, as well as cell comments, should be removed
9. all hidden rows, blank rows and columns should be removed
10. all passwords should be removed from the files
11. footnotes must be in the correct format (one footnote per line)
12. footnotes should be pasted as text below the relevant tables, not as pictures
13. when portfolios table a corrigendum to the PAES, updated tables should be provided to Finance following tabling for upload onto data.gov.au.

Finance will review the files and ensure they meet the above requirements and will return files to portfolios for immediate amendment where required, prior to publication on data.gov.au.

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

For information on data.gov.au or the Open Government initiative, please email data@digital.gov.au.

3.8.3 Checklist for preparing files for online publication on data.gov.au

Portfolios must refer to Attachment D *Online file publication checklist for data.gov.au* for further instructions on how to prepare their files before submitting to Finance.

3.9 Use of ISBN/ISSN number

Portfolios need to publish their PAES book with an assigned International Standard Book Number (ISBN).

The International Standard Serial Number (ISSN) number is used for a full set of documents (the PB Statements) whilst the ISBN is utilised for partial sets of documents (the PAES). This practice is followed as not every portfolio is required to produce a PAES but all portfolios are required to produce a PB Statement.

The ISBN number will change from year-to-year and portfolio budget officers should engage with their own department's graphic design / publishing area if one exists to obtain an ISBN number. This is because they may have procured a batch of ISBN numbers for departmental use.

An ISBN can be applied for through the Bowker Australian ISBN AU webpage.

4. Portfolio overview

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

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

Components of the Portfolio Overview:

- Portfolio overview (Minister and portfolio responsibilities)
- Portfolio structure and outcomes
- Figure 1: Portfolio structure and outcomes.

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

Any significant changes to the portfolio's environment or its responsibilities since the 2023-24 Budget which are funded through Appropriations Bills 3 and 4 should be outlined in the portfolio overview section, including new entities as covered by the PGPA Act or any outcome changes.

Entities should also include a link to the portfolio overview in their PAES along the lines of: *'A full outline of the xxxxx's Portfolio overview can be found in the 2023-24 Portfolio Budget Statement.'*

When updating this section refer to:

- Recent or significant announcements or policy decisions taken since Budget
- Ministerial Statements by Portfolio Minister and
- Major new government policy or legislation affecting the portfolio and the intended results and impacts

Any similar information disclosed in the previous Annual Report

4.1 Portfolio structure and outcomes

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

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

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

NCCEs, corporate Commonwealth entities (CCE) and Commonwealth companies governed by the PGPA Act are to be included.

Entities are to report their outcome statements as they appear in the Appropriation Bills (Nos. 3 and 4) 2023-2024. This ensures consistency of reporting through the 2023-24 Budget year and consistency between the PAES and outcomes listed in the Appropriation Bills for additional estimates.

Where there are changes approved by the Finance Minister, entities should appropriately reflect them through explanatory footnotes incorporated to their PAES.

5. Entity outcomes and planned performance

5.1 Section 1: Entity overview and resources

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

The section contains five components: the strategic direction statement, the entity resource statement, entity measures table, additional estimates resourcing and variations to outcomes, and breakdown of additional estimates by Appropriation Bill. Together these sections link entity strategy with the resources available.

Parts of Section 1: Entity overview and resources

- Strategic direction statement
- 1.2 Entity resource statement
  Table 1.1: Entity resource statement
- 1.3 Entity measures
  Table 1.2: Entity measures since Budget
- 1.4 Additional estimates, resourcing and variations to outcomes
  Table 1.3: Additional estimates and other variations to outcomes since Budget
- 1.5 Breakdown of additional estimates by appropriation bill

  Table 1.4: Appropriation Bill (No. 3)
  Table 1.5: Appropriation Bill (No. 4)

5.2 Strategic direction statement

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

These strategies can be drawn from:

- updated entity business plans and performance goals for the year
- recent Ministerial Statements about the entity's agenda and
- significant additional estimates measure packages affecting the entity.

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

Entities should also include a link back to the strategic direction statement included in their PB Statement along the lines of: 'A full outline of xxxxx's Strategic Direction can be found in the 2023-24 PB Statements'.

Entities should keep the strategic direction statement to one to two pages.

5.3 Entity resource statement

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

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

Only additional appropriations (i.e. not administratively quarantined /subject to a section 51 withholding) are shown in the Appropriation Bills and therefore the appropriation figures should be presented on the same basis in the entity resource statement. This aligns with the purpose of the entity resource statement, to show the total available resources (appropriations made available in law by the Parliament) rather than the expected expenditure.

The table also provides:

- the estimated balances and estimated receipts of Special Accounts to increase the transparency of entity resources and to fully demonstrate all available resources
- a total estimate of Average Staffing Level (ASL) for the entity – this total should equal ASL figures published for each outcome in Table 2.X.1 Budgeted expenses for outcome X
- the third party payments box provides additional visibility of the transactions and relationships between entities
- the *'Actual available appropriation'* column shows the total amount available to the entity at the end of the 2022-23 financial year, as published in their annual report and reported in CBMS.

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

5.3.1 Prior year annual appropriation balances

An automatic repeal mechanism exists in all Annual Appropriations Acts from 2015-16, so that the appropriations automatically extinguish after three years. For example, all 2020-21 Annual Appropriation Acts were extinguished on 1 July 2023, and all 2023-24 Appropriation Acts will self-extinguish after three years on 1 July 2026.

Extinguished amounts, or those withheld under section 51 of the PGPA Act or through an administrative quarantine are required to be excluded from the calculation of prior year balances for the purposes of the entity resource statement.

Under the PGPA Act, the Finance Minister may withhold amounts under section 51. The withheld amounts should not be recognised as appropriations in Table 1.1 nor in the financial statements.

For information on how to present annual e withholdings in the financial statements, please refer to the *Commonwealth Entities Financial Statements Guide* (RMG 125) and *Accounting for annual appropriations* (RMG 116).

5.3.2 Sources of information

Finance will inform portfolio budget teams and CBMS users by email when the Excel tables are available to be used.

Entities are required to publish Table 1.1 Entity resource statement in their PAES. The data is to be updated on the same basis as applied in the 2023-24 PB Statement.

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

All Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 3 Portfolio Summary and Detail

All Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 4 Portfolio Summary and Detail

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

All Reports → CBMS Reporting → Operational Reports → Actuals → Annual Actuals → AA.OR.07 Annual Actuals Detail Listing AEIFRS Report

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.09 Annual Estimates Special Accounts Report

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.13 Annual Estimates Detail Listing AEIFRS Report (PBF)

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.10 Appropriation Bill – Actual Available Appropriations (AAA) Report

(select the current financial year only to get the 'Actual available appropriation' figure available on that day. This amount may not include Advances to the Minister for Finance)

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

The **actual available appropriation** column, should reflect the closing unspent appropriation balance from the entity's 2022-23 annual report.

The **estimate as at Budget 2023-24** column, should reflect the estimated closing unspent appropriation balance as at the end of the 2023-24 year.

Entities can check unspent, undrawn balances by running the Appropriation Balances Report from CBMS. The *'Available balance'* column shows the amount available to the entity, with the hard limit lines showing the total appropriations amounts for outcomes or programs.

Total available appropriation balance can be calculated by adding the hard limit lines of the Appropriations Balances Report for the relevant program or outcome for all financial years.

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

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

Annual appropriations - ordinary annual services

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

- Amounts appropriated through Appropriation Acts (No. 1, Bill 3 and Supply Acts as required)
- + Advance to the Finance Minister(AFM)
- +/- Section 75 transfers as a result of Machinery of Government changes:
  - Administrative quarantines made by Finance
  - Any withholdings under s51 of the PGPA Act (such as for foreign exchange gains, savings measures, movement of funds and reallocations)

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

- This amount can also be sourced from the Appropriation note of the entity's 2022-23 annual report, under the *'Appropriations applied'* column.

Departmental annual appropriations are represented as a single amount, as departmental outcome splits are nominal only, and able to be utilised at the discretion of the entity.

s74 External revenue

The **s74 External Revenue** row should reflect an entity's forecasted receipts from independent sources. For information on how the figures in Table 1.1 Entity resourcing statement, including External Revenue, are calculated, please see the *'Quick Reference Guides – BP4',* available from CBMS.

User Support → Guidance and Resources → User Reference Material → Reference Material → Annual Estimates

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

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual estimates → AE.OR.17 Agency Resourcing QA report

> Entities should also check the 'Receipts' columns in the Agency Resourcing QA report to ensure external revenue estimates figures are consistent.

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

Annual administered appropriations

The **administered appropriations** rows should be taken from the Appropriation Bills (Nos. 3 and No. 4) *'Portfolio Summary and Detail'* report from CBMS and must match the 'outcome' and *'Payments to corporate entities'* splits outlined in the Bill.

- For Portfolio Departments, the Appropriation Bills (Nos. 3 and 4) reports should be run for the portfolio rather than at the entity level for completeness.
- Amounts under the *'Actual available appropriation'* column can be sourced from the AAA Report (which provides a point-in-time figure) and include any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and Advances to the Finance Minister.
  - This amount can also be sourced from the Appropriation note of the entity's 2022-23 annual report, under the *'Appropriations applied'* column.

For administered, the annual appropriations the figures are split by *outcomes*.

Departmental/administered capital budget

The **departmental/administered capital budget** figures should be sourced from the Capital Budget Statement (choose either departmental or administered - figures will be recorded against *'9170000 - Capital Budget - Bill 1 (DCB)'*).

The **annual appropriations - other services** rows should be taken from the Appropriation Bill (No. 4) *'Portfolio Summary and Detail'* report from CBMS.

- For Portfolio Departments, the Appropriation Bill (No. 4) report should be run for the portfolio rather than at the entity level for completeness.

- Amounts under the *'Estimated actual'* column can be sourced from the AAA Report (which provides a point-in-time figure) and include any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and AFM.

Payments to corporate entities

The **payments to corporate entities** rows should be sourced from the Appropriation Act (No. 1) and Bill (No. 3), and Appropriation Act (No. 2) and Bill (No. 4) *'Portfolio Summary and Detail'* reports.

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

Special appropriations

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

The **special appropriations** rows should reflect resourcing required to fund expenditure expected to be incurred in relation to special appropriations. These figures should be an update of the figures published in Budget Paper No. 4 (in both the 'Special appropriations' table and the' Entity resource table'), and be recorded against the 'Special appropriation' appropriation type in CBMS. Aggregate special appropriations should be reported in Table 1.1, with details of expenses recognised in relation to special appropriation-funded programs reported in Table 2.X.1 Budgeted expenses for outcome X.

Special accounts

The **special accounts** movements should reflect the opening balances and receipts for all special accounts managed by the entity. These figures should be drawn from the Special Accounts report from CBMS.

Trust moneys held in **Services for Other Entities and Trust Moneys** (SOETM) special accounts commonly referred to as SOETM special accounts should be excluded from this figure as they do not constitute funds available to the entity. Details of special accounts will also be reported in Table 2.X.1: Budgeted expenses for outcome X and Table 3.1 Estimates of special account flows and balances.

Not all amounts held in SOETM special accounts will be trust moneys received for the performance of services for other entities and jurisdictions. See RMG 100 *Guide to appropriations* and RMG 125 *Commonwealth Entities Financial Statements Guide* for information on reporting of trust moneys.

Average staffing level

The **average Staffing Level** (ASL) should reflect changes to the ASL since the 2023-24 Budget and report total entity ASL figures. This should match the totals shown at the bottom of the Table 2.X.1 Budgeted expense for outcome X tables. Where you are unsure, please discuss with your AAU.

Third party payments

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

- This sub-table should only be prepared by those entities which:
  - are identified as *Material* entities under either the AGOR or PGPA Flipchart.
  - Have total third party payments of $10 million or more in a year or
  - are considered *Small* entities who have third party payments totalling more than 25 per cent of their total resourcing.

Material and Small entities can be identified by looking at the AGOR Register or at Finance's PGPA Act Flipchart of Commonwealth entities and companies (please refer to the Glossary for info on AGOR and the flipchart).

- This sub-table shows the types and materiality of inter-entity transfers of resourcing. Figures shown will be a sub-set of the total resourcing shown in the top section of Table 1.1.
  - **Payments made on behalf of another entity** occur where an entity accesses another entity's appropriations to pay recipients or external parties on behalf of the other entity. For example, Services Australia (SA) would show the value of appropriations it draws upon to pay income support recipients on behalf of the Department of Social Services (DSS).
  - **Payments made by other entities on behalf of the entity** are those payments which have been outsourced to another entity to administer, for example, DSS would disclose its appropriations being drawn upon by SA to pay income support recipients.
  - **Payments made to other entities for the provision of services** are amounts paid to other entities for contracted services, for example, for shared / corporate services.
  - **Receipts received from other entities for the provision of services** are amounts received where the entity provides services to another entity, for example, for the provision of shared/corporate services.
  - **Payments made to corporate entities within the portfolio** provides a breakdown by entity of payments (from all appropriation sources) made by Portfolio Departments to each corporate entity in the portfolio - figures shown here should include amounts disclosed as *'payments to corporate entities'* in the Appropriation Bills. These amounts should be consistent with amounts reported in Table 2.X.1.

When preparing the sub-table in the PAES for the *'Actual available appropriation column'* only, entities should derive the numbers from their audited financial statements.

5.4 Entity measures table

The template for this table can be found in the 'Table 1.2' tab of the Excel Tables workbook (Attachment G refers).

The measures section highlights new government decisions taken since Budget. This section includes measures titles and estimates from the current budget and forward years. Measures indicate the government's new payment and receipt measures for the years ahead.

Measure titles and the budget and forward estimate figures included in this table **must match** the figures published in the 2023-24 MYEFO or Budget publication. The 2023-24 Budget is an authoritative document, whereas the PAES explain Appropriation Bills. All measures that have a resource impact (positive or negative) must be listed in the measures table. If a measure has no resource impact but the details would aid Parliament's understanding of the government initiative, entities may wish to consider including the details in their measures table.

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

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

Where there are MoG changes, the receiving entity should publish any new measures relating to the function(s) being received.

If decisions are taken after 2023-24 MYEFO, and are included in Appropriation Bill (Nos. 3 and 4) as part of the additional estimates update, they are still to be included in the Table 1.2 Entity 2023-24 measures since Budget. The full measure description and title will not be published until the 2024-25 Budget Paper No. 2 is available.

5.4.1 Basis for reporting measures

Measure figures are to be reported on an **Underlying Cash Balance basis**, consistent with Budget Paper No. 2 and the MYEFO. The table reflects receipt and payment impacts. Capital spending components are to be included in the payment impacts. Where a measure contains capital funding, entities may include a footnote to reference the capital component.

5.4.2 MYEFO measures

If a measure was published in the 2023-24 MYEFO, it should be included in the Measures table with the full measure title and financials.

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

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

Measure codes are initiated in CBMS by AAUs, which pre-populates the draft title, decision and authority for the measure. Final measure titles are approved by the Finance Minister and the Treasurer – entities should confirm the correct measure titles with their AAU.

5.4.3 Decisions taken but not yet announced

The reporting of **decisions taken but not yet announced** (DTBNYA) largely depends on the timing for when the decision will be publicly announced:

- If a measure was included in the MYEFO or Budget DTBNYA, but is to be publicly announced prior to the tabling of the PAES, the full measure title and financials should be included in Table 1.2 Entity 2023-24 measures since the Budget and also in Table 1.3 Additional Estimates and other variations to outcomes since the 2023-24 Budget.
- If the DTBNYA measure will not be publicly announced prior to the tabling of the PAES, the financials should be included as part of the DTBNYA total line at the bottom of the Table 1.2 Entity 2023-24 measures since Budget table.

Amounts in the contingency reserve (CR) are not considered to be appropriated. The following section (part 5.4.4 Amounts in the contingency reserve) provides further information on amounts in the CR.

5.4.4 Amounts in the contingency reserve

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

In instances where a measure was previously announced, for example during the 2023-24 Budget update, with only partial impacts being disclosed in Budget Paper No.2 and an entity's own PB statement and with the remaining balance sitting in the CR:

Entities **must** republish the measure, in PAES Table 1.2 Entity 2023-24 measures since the Budget, where the remaining funding is released from the CR and is to be appropriated to the entity through Appropriation Bills (Nos. 3 or 4) 2023-2024.

Entities should include a footnote in their PAES cross-referencing the previously published measure.

5.4.5 Measures with financials that are 'not for publication' in the measure table

Measures may be published in Budget Paper No. 2 / MYEFO / economic statement where the financials are 'not for publication' (shown as *nfp*) which may be due to national security, commercial sensitivities, and commercial-in-confidence considerations or where negotiations are yet to be finalised. In this case, the financials for the measures in PB Statements will also need to be shown as *nfp*.

Where a measure's amount is earmarked as 'nfp', entities are required to include a footnote to provide a high-level explanation clarifying why the measure has been reported this way.

Please also refer to part 5.5.1 Reporting of Measure earmarked as 'not for publication' in the additional estimates and other variations table below for applying a similar treatment to Table 1.3.

5.4.6 Measures with indicative costs

Where measures are published in an economic statement with indicative costs, these measures should be listed in Table 1.2 Entity 2023-24 measures since Budget where costs for each affected entity are known.

- Once final costs have been agreed, entities may re-publish the measure in Table 1.2 of the PAES or PB Statements, and include a footnote stating that the measure was previously published in Budget Paper No. 2 / MYEFO / the relevant economic statement and the costs shown are now final.
- For cross-portfolio measures where final costs have now been agreed for each entity, the measure should be listed in Table 1.2 with the final agreed costs, with a footnote noting that it is a cross-portfolio measure previously published in Budget Paper No. 2 / MYEFO / the relevant economic statement, and naming the lead entity.
- The measure should be listed in Table 1.2 with its full measure title and dashes '-' for the financials as these costs have previously been allocated to the entity.

5.4.7 Post MYEFO measures

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

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

This will also apply in instances where a decision is made for a measure that will be announced in the 2024-25 Budget.

5.5 Additional estimates and other variations since the 2023-24 Budget

Table 1.3 Additional Estimates and other variations to outcomes since the 2023-24 Budget shows new measures and other program variations (non-measures) that affect an entity's appropriations. It shows variations to outcomes from:

- measures

- movement of funds
- parameter changes
- reclassifications/reallocations/other variations
- transfers between entities.

Where Table 1.2 shows measures by type (i.e. receipt and payment) on an underlying cash balance basis, Table 1.3 demonstrates the total resourcing impact on entity resourcing by outcome.

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since the 2023-24 Budget. The table shows the impact in terms of entity outcomes and programs. Decreases in estimates are to be shown in brackets ().

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

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

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

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

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

If decisions are taken after MYEFO or the additional estimates update, but are not included in Appropriation Bill Nos. 3 and 4, they should not be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are the 2023-24 Supplementary Additional Estimates Bills or the Budget Bills for 2024-25).

5.5.1 Reporting of Measure earmarked as ‘not for publication’ in the additional estimates and other variations table

Where a measure has been earmarked as ‘nfp’ under Table 1.2 and a footnote has been included to provide a high-level explanation for why the measure was reported this way. Entities are also compelled to include a similar footnote in Table 1.3.

Please refer to part 5.4.5 for applying a similar treatment to Table 1.2.

In all cases, the measures titles (Table 1.2) must match the measures published in MYEFO before PAES can be printed.

5.6 Breakdown of additional estimates by Appropriation Bills

Tables 1.4 and 1.5 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the 2023-24 Budget year. Tables 1.4 and 1.5 indicate the total impact of both measures and other variations on the resourcing of an entity provided through the annual Appropriation Bills. The *'Additional estimates'* column matches the figures in Appropriation Bills Nos. 3 and 4.

The tables provide a breakdown of the appropriations by outcome and administered and departmental items for the budget year. It shows the appropriation made available in the prior year (2022-23) as a comparator figure.

The 2023-24 Budget figures are found in the 2023-24 PB Statements, Appropriation Acts and Budget Papers.

The 2023-24 revised figures equal the 2023-24 Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2023-24 will reconcile to the *'net impact'* lines in Tables 1.3.

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

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

Information for these tables can be sourced using the Appropriation Bill 3 and Appropriation Bill 4 reports from CBMS. Figures in Tables 1.4 and 1.5 **must match** figures published in these Appropriation Bill reports and the CFO's sign-off on the Appropriation Bills provided to appropsignoffs@finance.gov.au.

6. Part 2: Entity outcomes and planned performance

For queries regarding performance reporting in the PAES, please contact the PGPA and Digital Reporting Branch in Finance (PGPA@finance.gov.au).

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

This section provides advice on how to report **budgeted expenses and performance for outcome X** section and on how to construct Table 2.X.1 Budgeted expenses for outcome X.

6.1 Performance information

This section is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs, resulting from decisions made since the 2023-24 Budget.

6.2 Finance Secretary's Direction

The requirements for reporting program performance in the PB Statements are set out in a direction issued by the Finance Secretary under subsection 36(3) of the PGPA Act.

This direction sets out the mandatory minimum requirements for performance information to be included in the PB Statements, and the links that this information has to corporate plans and annual performance statements. Section 36(3) of the PGPA Act requires the accountable authority of all entities to comply with this direction. For further information on the provision of performance information in the PB Statements see *Reporting performance information in Portfolio Budget Statements* (RMG 129).

6.3 Presentation of performance information

Explanation of how to present performance information in the PAES can be found at Section 10 of the 2023-24 PB Statements Guide.

When developing performance information, entities are referred to developing performance measures (RMG 131).

6.4 Budgeted expenses by outcome

The template for this table can be found in the 'Table 2.X.1' tab of the Excel Tables workbook (Attachment G refers). There is a template for NCEs (coloured green) and a template for CCEs and Commonwealth companies (coloured red).

The Budgeted expenses by Outcome table (Table 2.X.1) provides the reader with further detail of an entity's programs and expenses. In particular, this table shows the proposed use of appropriations, and links this to the entity's financial statements (specifically the income statement). It provides a breakdown of total expenses for each outcome by funding source, and a short description of each outcome and program. A separate table should be prepared for each outcome.

- Where an entity wishes to describe a program in greater detail, for example, where it is made up of several sub-components, this should be done in Table 2.X.2: Program components of outcome X (described on page 40 under part 6.4.3 Program components below).

Table 2.X.1 also provides an estimate of ASL by outcome for the revised budget and prior year. ASL figures across all outcomes should match the figures to be published at the bottom of Table 1.1 Entity resource statement. Please refer to the latest estimates memorandum on ASL.

Table 2.X.1 also includes information on movement of administered funds agreed at an outcome and program-level. This section details the amount of unexpended annual administered funding which the

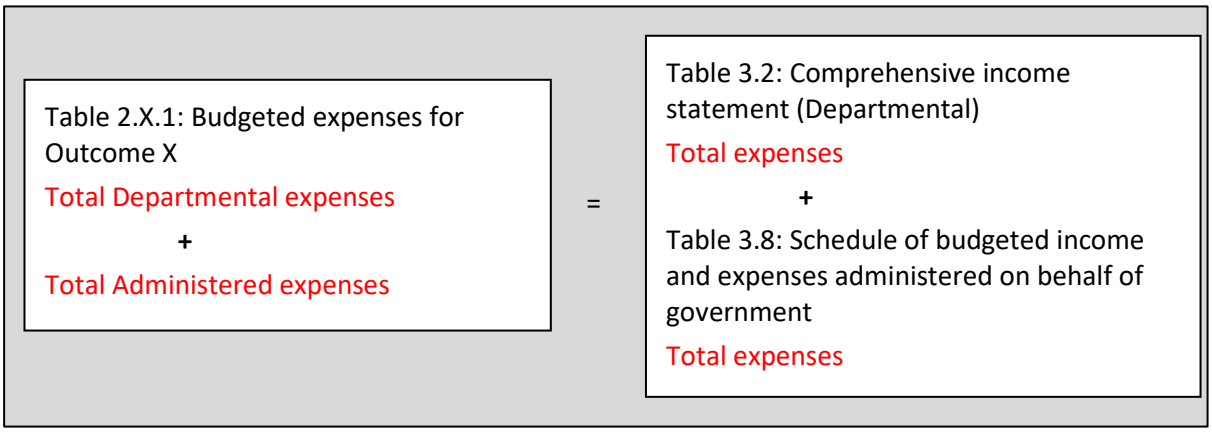
Government has agreed to reallocate from current or a prior financial years to the budget and forward years (2023-24 to 2026-27).

Table 2.X.1 complements the Table 1.1 Entity resource statement, which in contrast, provides a summary of funding sources (resourcing) but not forecast expenses. Information on forecast expenditure on assets and liabilities will be contained in the Budgeted Financial Statements.

6.4.1 Minimum reporting requirements

- At a minimum, there should be a Table 2.X.1 for each outcome delivered by an entity (where X is '1' for Outcome 1, '2' for Outcome 2, etc.).
- The total budgeted expenses for all outcomes reported in Table 2.X.1 must equal the aggregate of total departmental and administered expenses as outlined in the Comprehensive income statement (Table 3.2) and Schedule of budgeted income and expenses administered on behalf of government (Table 3.8).
- Total expenses shown in Table 2.X.1 should reconcile to program and outcome expenses captured in CBMS.
- Where amounts are drawn down from an annual or special appropriation and credited to a special account, please ensure that the expenses are not double counted. For example, by only showing the final expenses against the special account rather than the annual appropriation. Entities may wish to include a footnote describing such transfers at a program-level.
- For Portfolio Departments, payments made to CCEs should be disclosed as a separate line item under the relevant outcome and program.
- Entities are to report on the costs of delivering specific, administered programs – these are referred to as program support. As program support will typically include an apportionment of corporate/overhead expenses (in addition to direct costs), a reliable and consistent allocation methodology should be used by entities to produce accurate information.
- Expenses deemed to be 'Program support' are likely to be recorded against the 'Other Departmental' program in CBMS. Where these expenses are apportioned as 'Program support', entities should ensure that estimates presented in the outcome expense tables overall reconcile to the data in CBMS.
    - 'Other Departmental' must not be used as a program name in the PB Statements. For CBMS programs named as 'Other Departmental', these should be reported in the PB Statements as either:
        - 'Program support' or
        - where the entity only has one program and that funding covers all the functions of the entity, against the entity's name (i.e. the Productivity Commission reports under a single program titled 'Productivity Commission').
- Where relevant, entities may wish to include a footnote to relevant tables to explain the allocation of departmental expenses to programs is notional only and based on an attribution model maintained by entities.

A summary of the relationship between Table 2.X.1 and the income statements is provided next:



6.4.2 Interest and depreciation of Right-of-Use assets reported as part of departmental appropriation expenses

There are three main leasing components that are required to be calculated and included in Table 2.X.1.

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

- **Interest on Right-of-Use (RoU) assets –** as the account is reported as part of the Comprehensive Income Statement this needs to be reported as part of the 'Departmental appropriation expenses'.
- **Depreciation / amortisation of RoU asset –** NCEs**,** who receive a DCB, will need to split their depreciation expenses between *RoU assets* and *non-RoU assets*. Non-RoU depreciation will still be reported as 'expenses not requiring appropriation' and the RoU depreciation included as part of the entity's 'Departmental appropriation expenses'.
- For **CCEs** who are funded for depreciation, there will be no change in how they will continue to report the *depreciation/amortisation of RoU* assets in their program table as they should already report this as part of their 'Departmental appropriation expenses'.
- **Credit applied to rental/supplier expenses –** applicable only to entities upon transitioning to the new standard AASB 16 *Leases*. Entities were required to reduce their rental / supplier expenses in order to debit their *'Interest on RoU'* and *'Principal repayment'* component of their previous lease expenses. As appropriations have not changed and *depreciation on RoU* assets is a new program expense item, the components of the program expense table will need to be adjusted to reduce the impact that leases has on the 'Departmental appropriation expenses' line item.

Since the introduction of AASB 16 *Leases*, the appropriation expenses reported by the Table 2.X.1 Budgeted expenses for outcomes should generally match total expenses as reported in the comprehensive income statement (when all outcomes are aggregated).

Under the new standard, the principal repayments are reported through the balance sheet and cash-flow statement with the deficits and surpluses reported in an entity's income statement correlating with the non-funded RoU assets depreciation expenses.

This means the most consistent way to report depreciation on RoU assets across government will be to factor the line-item as part of appropriation expenses rather than expenses not requiring an

appropriation as reported in Table 2.X.1 Budgeted expenses for outcome X, as entities are still appropriated for the rental expenses / payments through Appropriation Bill 1 ordinary annual services.

Entities may notice, assuming no other variables, that the entity's comprehensive income statement results in deficits reported in the first half of the lease's life with the surpluses reported in the later half.

Note: The text highlighted in Pale Yellow and in Pale Blue below are intended to show how the Departmental appropriation expense components roll-up. They are not intended to be published as separate distinct line items.

Program Table 2.X Budgeted expenses for outcome X

	2022-23 Actual Expenses *	2023-24 Revised estimated expenses	2024-25 Forward estimated expenses	2025-26 Forward estimated expenses	2026-27 Forward estimated expenses
Program 1.x (insert program name here)					
Departmental expenses					
Departmental appropriation expenses *	5,770	6,010	6,100	6,285	6,453
Consists of:					
Other Expenses	5,750	6,000	6,100	6,300	6,477
Interest on RoU a/c (2422020)	16	14	12	10	8
Depreciation on RoU assets	380	380	380	380	380
Credit applied to rental supplier expenses (rental payments)	-376	-384	-392	-405	-412
s74 External Revenue	30	30	30	30	30
Expenses not requiring appropriation in the Budget Year	100	100	100	100	100
Consists of:					
Other Depreciation	100	100	100	100	100
Departmental program expenditure	5,900	6,140	6,230	6,415	6,583

** Reporting as per the new accounting standard AASB 16 Leases came into effect for Commonwealth entities from 1 July 2019.*

Sources of information

Data for budgeted expenses by outcome and by program (the tables in Section 2 of the document) can only be sourced from CBMS at a total level. Program-level expense information by appropriation is not available. This data will need to be sourced from the Entity's internal FMIS.

- The 'Expenses not requiring appropriation in Budget year' line is to be used by entities:
  - where there is a government policy not to fund those expenses within the year
  - where the funding has been provided in a prior year but the expense will be incurred in the current year; or
  - where the expenses reflect the usage of services provided free of charge.

  For example, depreciation expenses where the government has provided a separate capital budget/Collection Development Acquisition Budget (also commonly referred to as a CDAB) should be shown in this line, along with expenses associated with audit services provided by the Australian National Audit Office (ANAO), and non-cash expenses for which the entity has received operating loss approval.

Items that do not or will not involve a cash flow impact (such as bad debt expenses) are also considered *'expenses not requiring appropriation'*.

- ASL figures across all outcomes should be discussed with Finance (please refer to part 8 Contacts) and match the figures to be published in Budget Paper No. 4 and at the bottom of Table 1.1 Entity resource statement. Please refer to the latest Finance guidance on ASL for more information on ASL reporting.

6.4.3 Program components

The template for the Program components table can be found in the 'Table 2.X.2 Program Components' tab of the Excel Tables workbook (Attachment B refers).

Entities are not required to provide reporting below the program level.

Program component reporting is a subset of program-level reporting, and program components can be funded through administered and departmental appropriations. If entities choose to provide program components, these should be clearly identified as components and not described as a program. An example of a program component that an entity chooses to report on could be an item of special public interest or political sensitivity.

Should entities choose to report on program components, a program component expense table should be provided for each and every program with more than one component. The full program expenses must still be shown in Table 2.X.1 Budgeted expenses for outcome X. The itemised sub-set of expenses is then provided for each relevant program component. Sub-program expenses must reconcile with the relevant program total.

7. Part 3: Special account flows and budgeted financial statements

The Budgeted Financial Statements section of the PAES provide a financial update of the entity's operations over the 2023-24 Budget and three forward years.

Entities should, to the extent that is possible in an Estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statements to be included in the 2023-24 Annual Report.

Entities are to refer to, and follow, the financial reporting rule (FRR) and related reporting guidance available from Finance's web-page.

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

This applies to both the departmental and administered financial statements.

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

Special Account Flows and Balances

- Table 3.1: Estimates of Special Account flows and balances

Budgeted Financial Statements

Departmental

- Table 3.2: Comprehensive income statement
- Table 3.3: Budgeted balance sheet
- Table 3.4: Statement of changes in equity
- Table 3.5: Budgeted Statement of cash flows
- Table 3.6: Capital budget statement
- Table 3.7: Statement of asset movements

Administered (where applicable)

- Table 3.8: Schedule of budgeted income and expenses
- Table 3.9: Schedule of budgeted assets and liabilities
- Table 3.10: Schedule of budgeted cash flows
- Table 3.11: Schedule of administered capital budget
- Table 3.12: Statement of asset movements

7.1 Special account flows and balances

Table 3.1 Estimates of special accounts flows and balances is required to be published for the PAES as there is no equivalent budget documentation produced (such as Budget Paper No. 4 in May each year) that provides this information.

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

All Reports → CBMS Reporting → Statutory Reports → PAES → PAES.T3.01 Estimates of Special Account Flows and Balances

The report in CBMS no longer displays special accounts that have been deactivated in the system. Entities are to reinstate special accounts that sunset in the current year 2023-24 and the previous year 2022-23. Future enhancements are planned to introduce time-slice for the report to enable the figures in accounts be displayed in the year that it is active. For example, figures will display in the previous year when it was active but nil amounts in the current year when the account was deactivated.

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

The purpose of the special accounts table is to provide more detail on the expected flows in the entity's special accounts over the budget year, including the estimated payments, which will be made from the account, and adjustments that are expected over the budget year. *'Trust moneys'*, typically held in *'Services for other entities and trust moneys'* special accounts, do not constitute funds available to the entity and therefore should be excluded from *Table 1.1 Entity resource statement*, but are still **required to be reported** in this section.

When including special account information, entities should identify the full title of the legislation or legislative instrument, which authorised the creation of each special account. Special accounts are created by two means, either:

- in enabling primary legislation, as recognised under section 80 of the PGPA Act, in which case the full legislative title of the Act and the appropriate section(s) need to be included or
- through a determination by the Finance Minister under section 78 of the PGPA Act, in which case the title of the legislative instrument need to be included.

As some titles will be too long to include neatly in Table 3.1, entities can use short titles and provide the full title of the Act or instrument name in a footnote.

Entities may utilise more detailed information from their FMIS, however the figures in CBMS are the authoritative figures used for the consolidation of the whole of government accounts and therefore any data from entity FMIS should reconcile with the CBMS figures.

Entities are to provide a comparator line below each special account with the corresponding 2022—23 figure.

The opening balance for 2023-24 will be an actual figure as reported as the closing balance in entity's 2022—23 audited financial statements: Special Accounts note.

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

The interest equivalency payments data should be consistent with both the entity's FMIS and the journal entries in CBMS.

Refer to:

- Finance guidance on *Special accounts - policy guidance and CBMS* (available from CBMS)
- Guide 03 - Quick Reference Guide – Special Accounts (available from CBMS)
- *Guide to appropriations* (RMG 100) and
- Special Appropriations: Special Accounts guidance.

7.2 Budgeted financial statements

The financial statements (Tables 3.2 to 3.12) conclude each entity's PAES and provide readers with an update on financial movements for the Budget year and three forward years. The financial statements also include actual data for the comparator year 2022-23, which was published in entity Annual Reports and reported in CBMS for the preparation of the whole-of-government Consolidated Financial Statements (CFS).

Where possible entities should apply the accounting policies and assumptions they expect to apply when preparing their 2023-24 Financial Statements when preparing their Budget Estimates.

Entities are to refer to and follow the FRR and related reporting guidance available from Finance's web-page.

7.3 Sources of information

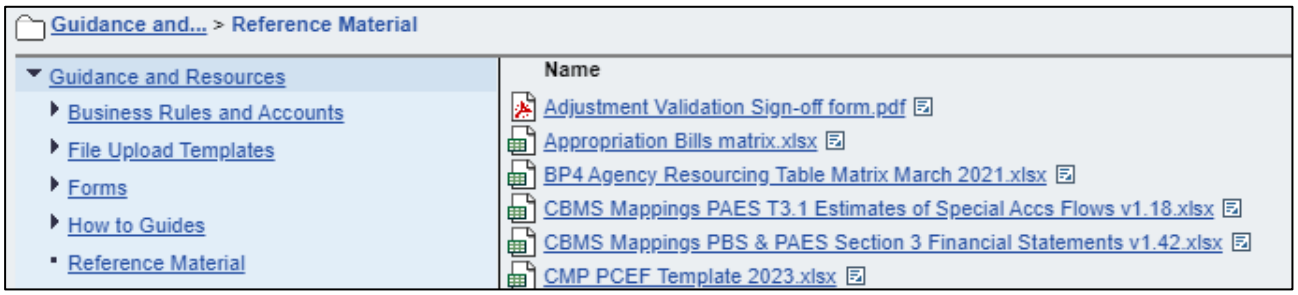
CBMS contains system-generated reports for *Section 3 Special account flows and budgeted financial statements* tables. They are available for use by entities who are required to prepare a PAES statement. They are available through a link located on the CBMS landing page titled CBMS User Reference Material under the following path:

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

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

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

User Support → Guidance and Resources → CBMS User Reference Material → Reference Material → PBS & PAES Mappings



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

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

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.01 Annual Estimates Financial Statements

All Account Hierarchies should be expanded (by right clicking on one of the Account Hierarchy items and selecting Hierarchical Navigation → All → Expand all hierarchies) prior to exporting reports.

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.02 Annual Estimates Assets and Equity Report

All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.06 Annual Estimates Capital Budget Statement Report

8. Contacts

8.1 Department of Finance

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

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

budget_framework@finance.gov.au
(emails rated up to Protected)

- Melissa Pan (Director) 02 6215 3599
- Alex Berry (Assistant Director) 02 6215 3209
- Shahana Parbeen (Assistant Director) 02 6215 3892

For guidance on **Performance Information** and annual performance statements (Section 2 of the PAES excluding Table 2.X.1 and 2.X.2), corporate plans and annual reports entities should contact:

- the PGPA and Digital Reporting Branch PGPA@finance.gov.au
- David Saywell (Director) 02 6215 3130

For guidance on the production of the **Appropriation Bills**, the CFO sign-off process and outcome changes, entities should contact:

- The **Annual Appropriation Team** annual.appropriations@finance.gov.au

For queries regarding **ASL reporting**, please contact your Agency Advice Unit.

8.2 Treasury

Treasury sets formatting standards for the PAES templates and uploads PAES links to www.budget.gov.au. Treasury also coordinates the Budget lock-up at Australian Parliament House and undertakes budget coordination activities at the agency level.

Key Treasury contacts:

- general budget communications queries budgetcommunications@treasury.gov.au
- design and formatting creativeservices@treasury.gov.au
- budget website budget-website@treasury.gov.au
- the Treasury Budget Communications Team 02 6263 3788

8.3 CanPrint

CanPrint is the preferred printer for BP 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 portfolio entities.

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

Contact details for CanPrint Communications Pty Ltd are:

- Debbie Shields 02 6295 4438 DShields@canprint.com.au
- Deepika Khadgi 02 6295 4486 mailto: dkhadgi@canprint.com.au
  0404 586 862
- Address: CanPrint Communications Pty Ltd
  16 Nyrang Street
  Fyshwick, ACT 2609

8.4 Senate Table Office

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

Documents officer 02 6277 3037 table.docs@aph.gov.au

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