



Australian Government
Department of Finance

Guidance for the Preparation of the 2015-16 Portfolio Additional Estimates Statements

Governance and APS Transformation Group

DECEMBER 2015

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Abbreviations

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| AAU | Agency Advice Units (within Finance) |
| ACM | Appropriations and Cash Management (module of CBMS) |
| BEAM | Budget Estimates and Actuals Management (module of CBMS) |
| BPCD | Budget Policy and Coordination Database (module of CBMS) |
| CCE | Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> . |
| CBMS | Central Budget Management System |
| Corporate Entity | Corporate Commonwealth Entity or Commonwealth Company under the <i>Public Governance, Performance, and Accountability Act 2013</i> . |
| FMIS | Financial Management Information System (entity's own system) |
| GGS | General Government Sector |
| MYEFO | Mid-Year Economic and Fiscal Outlook |
| NCCE | Non-Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i> . |
| PGPA Act | Public Governance, Performance, and Accountability Act 2013 (replaced the <i>Commonwealth Authorities and Companies Act 2013</i> and the <i>Financial Management and Accountability Act 1997</i>) |

2015-16 Portfolio Additional Estimates Statements Guidance

The purpose of the Portfolio Additional Estimates Statements

The Portfolio Additional Estimates Statements (PAES) provide an update to government expenditure estimates for the 2015-16 budget year and reflect changes since the Budget. 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) 2015-16, and Appropriation (Parliamentary Departments) Bill (No. 2) 2015-16.

The PAES should be considered a supplement to the Portfolio Budget (PB) Statements explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills.

PAES also inform Senators, Members of Parliament and the public of changes in the proposed allocation of resources to entities within the portfolio. Therefore PAES must contain sufficient information, explanation and justification to enable Parliament to understand the purpose of each item in the Bill(s). They should show how the information in the Bills relate to entities' outcomes and programs. PAES should be reported at an appropriate level, with regard to materiality as well as parliamentary and public interest.

In addition, it is important for entities to report new outcomes or changes to the wording of existing outcome statements as approved by the Minister for Finance. All new programmes and/or new administered items appearing in the PAES document require performance information. Where Administrative Arrangement Orders (AAO) or Machinery of Government (MOG) changes have occurred since Budget and the entity is producing a PAES, it must report on the changes in their PAES.

Changes for the 2015-16 PAES

There have been minimal changes to the 2015-16 PAES guidance and templates since the 2014-15 PAES. Please note that there will be changes to the 2016-17 Portfolio Budget Statements as a result of the new Performance Reporting requirements under the PGPA Act and streamlining of financial information.

Clear Read Principle

A fundamental principle of the Outcomes and Programmes Framework is consistency in reporting of information over an entity's financial cycle. To achieve this, there must be a clear linkage (a clear read) from the Appropriation Bills and PB Statements to the PAES and ultimately to the Entity Annual Report. All financial and non-financial performance information projected in the PB Statements and PAES will need to be reported retrospectively in the Annual Report.

The 2015-16 PAES will cover the actuals year (2014-15), the revised budget year (2015-16) and the forward estimates years (2016-17 to 2018-19).

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

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

Who should produce a PAES

Only entities with additional appropriations in the Appropriation Bills (Nos. 3 and 4) 2015-2016 or Appropriation (Parliamentary Departments) Bill (No. 2) 2015-2016 must produce a 2015-16 PAES to explain their request for additional appropriations.

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

Entities should therefore reflect in their PAES any changes to:

- Annual appropriations that are affected by a measure;
- Special appropriations that are affected by a measure;
- Movements or amendments to appropriations, functions, estimates and/or outcomes due to MOG or AAO changes.

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

Machinery of Government Changes

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

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

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

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

Entity resource statement (Table 1.1)

- The Entity resource statement should explain by way of footnote for each affected entity the resourcing impact of functions that are gained and/or transferred, and from/to which entity it was transferred.
- The Third party payments section should also reflect functions transferred between portfolios. Entities should include a footnote describing the changes and the amounts transferred.

Gaining entities

These are entities that gain functions under the new AAOs.

- The “Total estimate at Additional Estimates 2015-16” column should reflect all the resources available to an entity, including resourcing for those functions it has gained.
 - Where AAO changes have occurred part-way through a financial year, the gaining entity should only show those resources available from the date of effect of the AAO changes onwards.
- Entities should include a footnote to Table 1.1 detailing the effects of the AAO changes.

Transferring entities

These are entities that lose functions under the new AAOs.

- The “Total estimate at Additional Estimates 2015-16” column should reflect all the resources available to an entity, excluding those functions it has lost.
 - Where AAO changes have occurred part-way through a financial year, the gaining entity should only show those resources available up to the date of effect of the AAO changes.
- Entities should include a footnote to Table 1.1 detailing the effects of the AAO changes.

Outcome information

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

- Outcome statements presented must be those approved by the Minister for Finance (or his delegate), and programme names/structures presented must be those approved by Finance and as reported in CBMS. Please contact your Agency Advice Unit for further information on the process for changing outcomes and programmes.
 - An optional template for showing outcome and programme changes is included in the “Table 2 optional” tab of the Excel Tables workbook (available from Knowledge Management in CBMS). Entities may choose to show outcome and programme 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 2.1 and 2.2 (expenses by outcome and programme) should match expense figures captured in CBMS.

- Gaining entities are not required to report prior year actuals (i.e. 2014-15) for functions gained in the current financial year (i.e. 2015-16) – they should however include a reference to the losing entity’s annual report and/or PBS for further information.
- Losing entities should show prior year actuals (i.e. 2014-15) for functions lost in the current financial year (i.e. 2015-16), or describe where such information can be found, for example, in the entity’s annual report.
- Further information on reporting AAO changes in financial statements can be found at <http://www.finance.gov.au/resource-management/reporting-accounting/>.

Budgeted financial statements

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

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

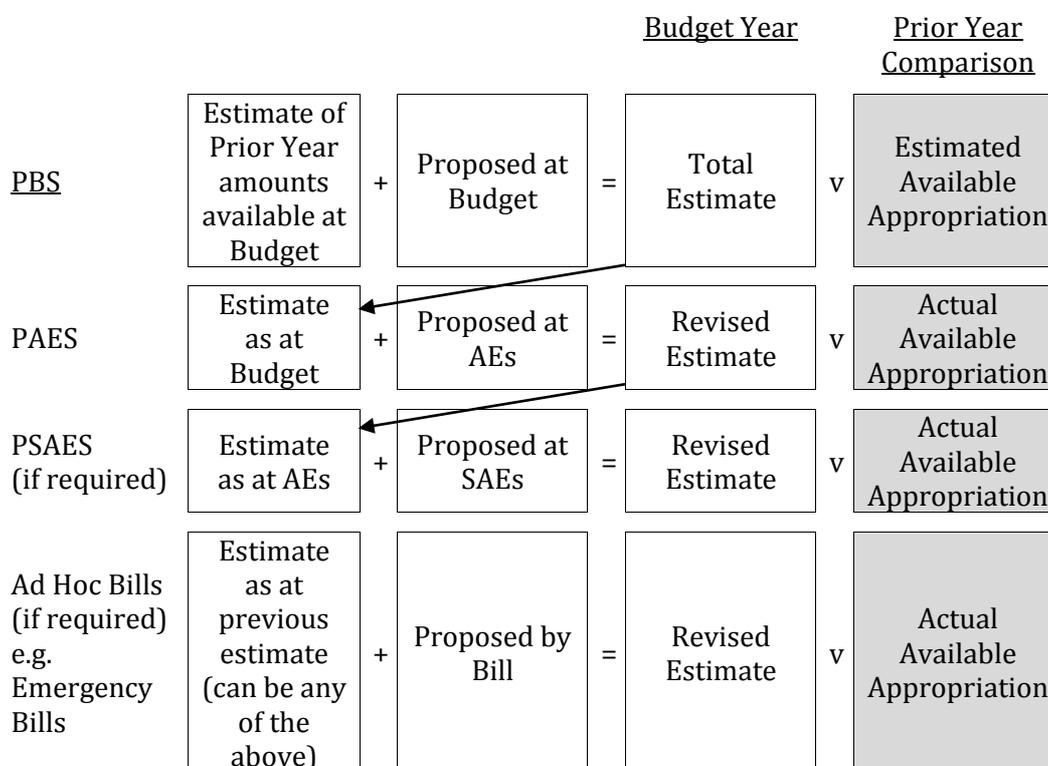
Subsequent AAO changes following the PAES

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

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

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:



Structure and presentation of information

To ensure that PAES are clear and concise, it is important for entities to only include information which has changed, varied or relates to new measures since the 2015-16 Budget (or the most recent Appropriation Bills if they have been presented to Parliament since the Budget).

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

More guidance on the information expected in each component of the PAES is included throughout this guidance. Entities can also refer to the Guidance for the Preparation of the 2015-16 PB Statements (Estimates Memorandum (EM) 2015/09 and Supplementary Advice in EM 2015/12). This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

Relationship between PAES and Appropriation Bills

Appropriation figures included in the PAES are to come from BEAM and must match those included in the Appropriation Bills tabled in Parliament.

PAES, like the PB Statements, are budget-related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*. The PAES provide additional explanation of the Appropriation Bills and as a result, cannot be inconsistent with the Bills, which once passed by Parliament, become law as Appropriation Acts.

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

Sourcing information

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

Guidance on how to source information from CBMS and generate the reports required for the production of the 2015-16 PAES can be found under the Knowledge Management module in CBMS.

An entity's financial management information system may be used to supplement information in CBMS, particularly if information to be published is at a lower level in the PB Statements.

Clearance Process

Entities are to provide the following tables and documents to the relevant Department of Finance (Finance) Agency Advice Unit (AAU) for clearance prior to printing the PAES:

- Table 1.2 Entity Measures Table – titles must match the final measures list provided by the AAU, as these titles will be the ones published in the Budget papers;
- Tables 1.5 and 1.6 Appropriations Bills Tables – these must match the Appropriation Bills schedules in the Appropriation Bill reports run from CBMS; and
- CFO sign-off for the estimates and appropriation bills.

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

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

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

The structure of 2015-16 PAES

The 2015-16 PAES has the following components:

- Portfolio Overview
 - Portfolio Overview
 - Portfolio Structure and Outcomes
 - Table 1 - Portfolio Resources
- Entity Additional Estimates Statements
 - Section One: Entity Overview and Resources:
 - Strategic Direction
 - 1.2 Entity Resource Statement
 - 1.3 Entity Measures Table
 - 1.4 Additional Estimates and Variations to Outcomes
 - 1.5 Breakdown of Additional Estimates by Appropriation Bill
 - Section Two: Revision to Outcomes and Planned Performance
 - 2.1 Outcomes and Performance Information
 - Section Three: Explanatory Tables and Budgeted Financial Statements
 - 3.1 Explanatory Tables
 - 3.1.1 Estimates of Special Account Flows
 - 3.2 Budgeted Financial Statements

Issuing a Corrigendum

Please also refer to the Department of Prime Minister and Cabinet's Guidelines for the Presentation of Documents to the Parliament at <http://www.dpmc.gov.au/pmc/publication/guidelines-presentation-documents-parliament>.

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

- Advise your Minister's office of the error and seek approval for the updated PBS/PAES tables and pages;
- Contact the PM&C Tabling Officer to advise that a correction is required at:
 - (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 Budget Reporting and Framework Team (BudgetFramework@finance.gov.au) prior to submitting the corrigendum to the Finance Minister for approval.
- Corrections will be tabled in the same manner and subject to the same copy requirements (including approval by the relevant Minister) as the original report;

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

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

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

Publication Requirements

1. Security Requirements

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

Issues to keep in mind include:

- PAES should be prepared in a secure area of the entity.
- PAES documentation should under no circumstances be distributed via unsecure electronic mail.
- The 'need to know' principle should be applied in the distribution of all material.
- PAES should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the Protective Security Policy Framework (<http://www.protectivesecurity.gov.au>).
- Staff with knowledge of any information relating to the PAES should not discuss it in non-official circles.

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

2. Portfolio Responsibilities

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

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

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

Portfolios should aim to provide their AAU with the measures table and the CFO sign-offs for estimates by **Thursday 21 January 2016**, and CFO sign-offs for the appropriation bills by **Friday, 22 January 2016** to allow sufficient time for the 2015-16 PAES to be printed and tabled on the same day as the Appropriation Bills.

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

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

3. Which Printer to Use and Printing Specifications

Specifications

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

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

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

Printer

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

It is the responsibility of each Portfolio entity to arrange the printing and secure freighting of their PAES. The contact officer for CanPrint Communications Pty Ltd is Peter Reid and Andrew Brien on (02) 6295 4450.

Portfolios should make sure they have sufficient hard copies of their PAES for their own internal needs, and make additional hard copies of their PAES available on request to other stakeholders, not including the distribution requirements listed below.

Classification

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

'Protected Under Embargo' until tabled in Parliament between 3-6 pm on Thursday 4 February 2016.

4. Delivery to the Senate and Finance

Portfolio departments are to deliver printed copies to the PAES to the Senate and the Department of Finance by **COB Tuesday, 2 February 2016**.

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

- Due to increased security requirements at Parliament House, portfolio staff will need a Parliament House photographic pass to enter the building. Portfolio staff should contact the Departmental Liaison Officer in the relevant ministers office to escort you to the Senate Tabling Office at SG25 if you do not have a photographic pass.

Should you have any further questions or difficulties with these arrangements, please contact the Documents Officer, Senate Table Office on 02 6244 3037.

Number of books

| For delivery by COB Tuesday, 2 February 2016 (minimum 189 copies) | |
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| <p>Senate Table Office (includes the Senate, House of Representatives and the Parliamentary Library)</p> <p>Documents Officer – Senate Table Office, Room SG 25 Department of the Senate Parliament House CANBERRA ACT 2600</p> | 135 copies |
| <p>Department of Finance</p> <p>Budget Reporting and Framework Team c/o Dario Forner Department of Finance John Gorton Building King Edward Terrace PARKES ACT 2600</p> | 40 copies |
| <p>Your Portfolio Minister and advisors (<i>following the Minister's sign off on the final document</i>)</p> | Please confirm number required with your Minister's office |
| <p>The Minister representing the portfolio in the other Chamber</p> | |
| For delivery <u>after</u> tabling (minimum 47 copies) | |
| <p>Parliamentary Committees</p> <p><i>PAES only need to be sent to <u>your</u> portfolio's relevant parliamentary committee(s), not all the committees listed below. Mailing of the PAES after tabling will be permissible when distributing copies to Parliamentary Committees:</i></p> <p>[Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia</p> | 5 copies |
| <p>Community Affairs</p> <p><i>Health and Social Services portfolios (includes Human Services)</i></p> <p>Secretary: ph (02) 6277 3515 Estimates: ph (02) 6277 3515</p> | |
| <p>Economics</p> | 8 copies |

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| <p><i>Industry and Treasury portfolios</i></p> <p>Secretary: ph (02) 6277 3540 Estimates: ph (02) 6277 3540</p> <p>Education and Employment</p> <p><i>Education and Employment portfolios</i></p> <p>Secretary: ph (02) 6277 3521 Estimates: ph (02) 6277 3437</p> <p>Environment and Communications</p> <p><i>Communications and Environment portfolios</i></p> <p>Secretary: ph (02) 6277 3526 Estimates: ph (02) 6277 3528</p> <p>Finance and Public Administration</p> <p><i>Finance, Parliament, and Prime Minister and Cabinet portfolios</i></p> <p>Secretary: (02) 6277 3439 Estimates: ph (02) 6277 3534</p> <p>Foreign Affairs, Defence and Trade</p> <p><i>Defence (including Veterans' Affairs) and Foreign Affairs and Trade portfolios</i></p> <p>Secretary: ph (02) 6277 3535 Estimates: ph (02) 6277 3536</p> <p>Legal and Constitutional Affairs</p> <p>Attorney-General's and Immigration and Border Protection portfolios</p> <p>Secretary: ph (02) 6277 3560 Estimates: ph (02) 6277 3498</p> <p>Rural and Regional Affairs and Transport</p> <p>Agriculture and Infrastructure and Regional Development portfolios</p> <p>Secretary: ph (02) 6277 3511 Estimates: ph (02) 6277 3511</p> | <p>8 copies</p> <p>5 copies, as requested by committee</p> <p>8 copies</p> <p>6 copies</p> <p>5 copies</p> <p>3 copies</p> |
| <p>Information Research Centre</p> <p>Information Research Centre Australian National Audit Office Centenary House 19 National Circuit BARTON ACT 2600</p> | <p>15 copies</p> |
| <p>Library Deposit Distribution Scheme</p> | <p>28 copies (or check</p> |

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| C/ Decipha Pty Ltd Locked Bag 7760 Canberra Business Centre ACT 2610 | http://www.finance.gov.au/librarydeposit/ for latest number required) |
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Distribution to the Department of Finance

The PAES are due with the Department of Finance by **COB Tuesday, 2 February 2015**. Please call Dario Forner on 02 6215 3408 to arrange delivery.

Further distribution

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

- Other departments and relevant entities;
- Major client organisations; and
- The libraries of tertiary institutions.

5. Online publication

Publishing the PAES on the internet

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

All portfolios must post their electronic copy of the PAES to their portfolio department's website. This should be posted in an accessible format as required by the Digital Service Standards published by the Digital Transformation Office (for example, post the document in multiple formats to be sure it can be read by screen readers). The digital service standard and other publishing requirements and guidance are available at www.dto.gov.au/standard.

Portfolios should email the Treasury Web Content team (webcontent@treasury.gov.au) by no later than **noon Tuesday, 2 February 2016** with details of:

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

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

PAES must only be uploaded to entity websites after they have been tabled in Parliament (i.e. the Appropriation Bills have been introduced into the Senate). Entities can check the tabling status via the Dynamic Red http://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Dynamic_Red

Standard file-naming convention

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

An example of the recommended convention is:

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

Examples would be:

2015-16_Finance_PAES_01_Parts_A_and_B

2015-16_Finance_PAES_10_ABC

2015-16_Health_PAES_05_Outcome3

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

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

Open Government Initiative – publication on data.gov.au

As part of the Government's Open Government initiative to increase Budget transparency, Portfolio Departments are now required to provide a copy of finalised PAES tables for publication on data.gov.au under the default Australian Government license (Creative Commons BY 3.0 AU). The collection of PAES financial tables will be published as a single dataset for ease of discoverability and access, by the media and the public, managed by Prime Minister and Cabinet.

This new requirement is designed to satisfy the Government's direction regarding the proactive publishing of government data in a format that facilitates public access and promotes more efficient data sharing and analysis across government, as detailed in the Coalition's E-Government and Digital Economy Policy.

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

- Table 1.1: Entity Resource Statement;
- Table 1.2: Entity 2015-16 Measures since Budget;
- Table 2.1: Budgeted Expenses for Outcome X;
- Table 2.2: Programme Expenses and Programme Components.
- Table 3.1.1: Estimates of Special Account Flows and Balances;
- Tables 3.2.1 to 3.2.6: Departmental Budgeted Financial Statements; and
- Tables 3.2.7 to 3.2.11: Administered Budgeted Financial Statements.

As the Programme Deliverables and Key Performance Indicators tables will not be published, entities are not required to send these tables to Finance.

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

As PAES information is under embargo until tabled in Parliament, Portfolio Departments are to coordinate and collate each Portfolio entity's financial tables and footnotes and send them to Finance either via CabNet (addressed Dario Forner) or Protected-rated email to BudgetFramework@finance.gov.au by **COB Tuesday, 2 February 2016**.

- To check whether your entity has protected-rated email, please refer to the Fedlink user list: <http://www.fedlink.cybertrust.com.au/>.

Notes:

- Tables should be provided in unlinked Excel (not picture) format with all totals hard coded.
- Remove any working, calculations or notes that are outside the boundary of each table. We recommend entities use the Paste Special Values function in Excel before removing this data to ensure totals do not change.
- Check that there are no hidden tabs containing 'other workings or calculations' and remove any unnecessary cell comments.
- Check that workbooks / tabs are not password protected;
- Entities will be able to and must provide updated files (as a result of a corrigendum) as necessary.
- Finance will not quality assure the data in the tables provided for publishing 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 PAES.
- For advice on the machine readable file format for the PAES tables for data.gov.au or the Open Government initiative, please email data.gov@pmc.gov.au.

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.

The Portfolio Overview is intended to provide the reader with a high level snapshot of the portfolio, its entities, the funding sought through Additional Estimates and variations to resourcing.

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

Parts of the Portfolio Overview

- Portfolio Overview
- Portfolio Structure and Outcomes
 - Figure 1: Portfolio Structure and Outcomes
- Table 1- Portfolio Resources

Portfolio Overview

PORTFOLIO OVERVIEW

Entities are to provide an update on the Portfolio's direction since the 2015-16 Budget. This should include any substantial measure packages which are being funded through Appropriation Bills Nos. 3 and 4 and any significant changes within the portfolio.

Any changes to portfolio responsibilities and outcomes since the 2015-16 PB Statements should also be outlined here.

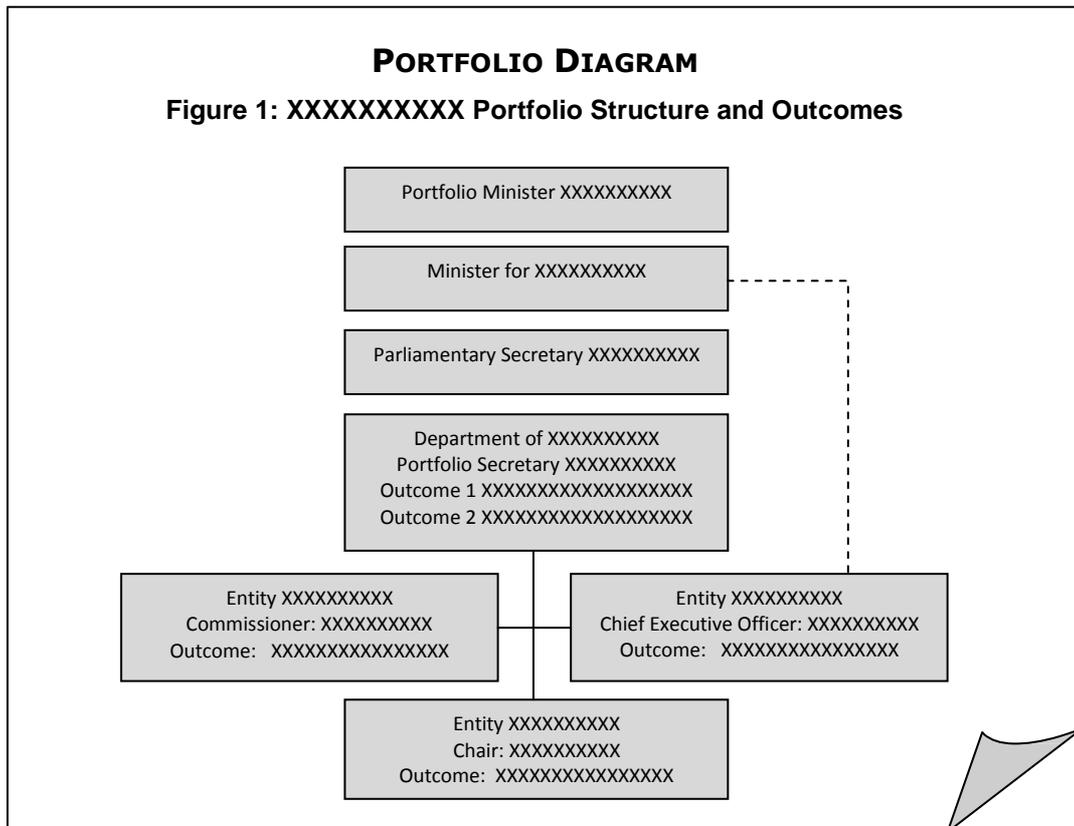
The Portfolio Overview section provides the reader with an overview of the portfolio and its entities, and variations since Budget at a strategic and high level. Specifics should be left to the relevant entity’s section.

Any significant changes to the Portfolio’s environment or its responsibilities since the 2015-16 Budget should also be outlined here, including new entities.

Entities should also include a link back to the Portfolio Overview included in their PB Statement along the lines of: ‘A full outline of the xxxxx’s Portfolio Overview can be found in the 2015-16 Portfolio Budget Statement.’

- When updating this section refer to:
- Recent or significant announcements or policy decisions taken since Budget;
 - Ministerial Statements by Portfolio Minister;
 - Major new government policy or legislation affecting the portfolio and the intended results and impacts; and
 - Any similar information disclosed in the previous Annual Report.

Portfolio Diagram



The Portfolio Structure and Outcomes diagram is to provide the reader with a diagrammatic presentation of the portfolio structure and the responsible

Minister(s). The diagram should clearly indicate the Minister(s), the Portfolio Department and Secretary, and the other entities and their Chief Executive Officers (CEOs).

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

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

Important Note: Entities are to report their Outcomes Statements as they appeared in their 2015-16 PB Statements, unless the Outcomes have changed by either approval of the Finance Minister or through a MOG. This ensures consistency of reporting through the 2015-16 Budget year and consistency between the PAES and Outcomes listed in the Appropriation Bills for Additional Estimates. Where there are approved changes, entities should ensure changes are reflected appropriately in their PAES by way of explanatory footnotes.

Portfolio Resource Statement

This table shows the net change in resources to be provided to the portfolio in the 2015-16 Budget year as a result of the AEs Bills and any other movement of appropriations. Note that the figures for this table are in millions, rounded to one decimal place.

The figures shown in this table should be consistent with figures reported in the Additional Estimates Appropriation Bills, noting that Table 1 should exclude special public moneys.

It is recommended that this table be completed by the portfolio department once all entities in the portfolio have completed their Entity resource statements (Table 1.1).

Source of information:

- The information to be included in this table can be sourced by running the following CBMS reports for the 2016-17 PRE-ERC round:
 - BEAM Reports > Appropriation Bills > Appropriation Bill Report > Appropriation Bill 3
 - BEAM Reports > Appropriation Bills > Appropriation Bill Report > Appropriation Bill 4
- The figures included for each entity must match the figures included in the Appropriation Bills as they are the authoritative documents. Using the figures from CBMS will ensure consistency as it is the central repository of budget information used for the production of the Appropriation Bills and Budget Papers.
 - The “Receipts” column in the Portfolio resources table is the sum of funds received from other sources, through section 74 PGPA Act Retained Revenue Receipts (or receipts from independent sources for corporate entities, i.e. corporate Commonwealth entities and Commonwealth companies) and non-appropriated credits to entity special accounts. These figures will be

recorded against the “Receipts from Independent Sources” appropriation type.

- The “Special” column in the Portfolio resources table reflects the change in special appropriation figures since Budget, which have been recorded against the “Special Appropriations” appropriation type.
- Payments to corporate entities that appear in the Bills are not to be shown in the portfolio department’s appropriation lines. They are to be reported by the corporate entity as “Departmental appropriations” under “Bill No. 3”, not in the receipts column.
- Transfers between agencies within the Portfolio are to be netted out (e.g. section 74 Retained revenue receipts transferred from one entity to another) to show an accurate picture of the net resources made available to the portfolio.

Entity outcomes and planned performance

Section 1: Entity Overview and Resources

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

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

Parts of Section 1: Entity Overview and Resources

- 1.1 Strategic Direction
- 1.2 Entity Resource Statement
(Table 1.1 Entity Resource Statement)
- 1.3 Entity Measure Table
(Table 1.2 Measures Table)
- 1.4 Additional Estimates and Variations
(Table 1.3 Additional Estimates and Variations—Measures)
(Table 1.4 Additional Estimates and Variations—Other Variations)
- 1.5 Breakdown of Additional Estimates by Appropriation Bill
(Table 1.5 Appropriation Bill (No. 3))
(Table 1.6 Appropriation Bill (No. 4))

Strategic Direction Statement

The Strategic Direction Statement should update the entity's goals as at Additional Estimates, noting any variations to the planned key results over the Budget year. 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.

Additional Information

The Strategic Direction is a brief and concise textual statement that reflects any updates in the strategic direction that the entity will be pursuing over the remainder of the Budget 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.

Preparation of the Strategic Direction Statement will update the direction of the entity as the statement is intended to provide a blueprint of the Budget year. It is important to remember that the PAES is a 'budget related' document and should be written with that context in mind. That said, the aim of the Strategic Direction, and the broader document as a whole, is not financial. Its purpose is essentially to outline the entity's agenda over the remainder of the year, the strategies to be pursued and the planned results and goals to be achieved.

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

Entities should also include a link back to the Strategic Direction Statement included in their PB Statement along the lines of: 'A full outline of xxxxx's Strategic Direction can be found in the 2015-16 PB Statements.'

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

Entity Resource Statement

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 Statements. It provides a breakdown of these resources by funding source, and includes undrawn and unspent amounts from prior years as well as the balances of special accounts, but excludes amounts subject to quarantine or reduction.

The Entity Resource Statement also provides the balances and estimated receipts of Special Accounts to increase the transparency of entity resources and to fully demonstrate all available resources.

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 in the 2014-15 financial year, as published in their annual report.

Please note that as a result of the *Statute Stocktake (Appropriations) Act 2013* and the *Omnibus Repeal Day (Autumn 2014) Act 2014*, all unspent annual appropriations (both for ordinary annual services and for other services) from 2011-12 or earlier were extinguished.

The Omnibus Repeal Day (Spring 2015) Bill 2015, if passed by the Parliament will repeal the 2012-13 Annual Appropriation Acts the day after Royal Assent and the 2013-14 Annual Appropriation Acts on 1 July 2016.

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

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

Entities are required to complete Table 1.1 Entity Resource Statement for their PAES. The data is to be updated on the same basis as applied in the 201516 PB Statement.

- The majority of the information can be sourced by running the following reports from CBMS:
 - BEAM Reports > Appropriation Bills > Appropriation Bill Report > [Appropriation Bill 3](#)
 - BEAM Reports > Appropriation Bills > Appropriation Bill Report > [Appropriation Bill 4](#)
 - BEAM Reports > Annual Estimates > Special Accounts Report
 - ACM Reports > [Appropriation Balance Report](#)
 - [BEAM Reports > Annual Estimates > Export to CSV](#)
 - BEAM Reports > Appropriation Bills > [AAA Audit Report](#) – select the current financial year only to get the “Actual available appropriation” figure available on that day. This amount may not include amounts to be

appropriated through Appropriation Bill (Nos. 5 and 6) 2014-15 nor Advances to the Minister for Finance.

- The “prior year appropriation” rows should reflect unspent/undrawn appropriations available at the start of the financial year (i.e. the closing balance of the previous year).
 - For the “Actual available appropriation” column, this will be the closing unspent appropriation balance from the entity’s 2013-14 annual report.
 - For the “Estimate as at Budget 2015-16” column, this will be the closing unspent appropriation balance as at the end of the 2014-15 year.
 - Entities can also check unspent, undrawn balances by running the Appropriation Balance Report from CBMS for the relevant financial year and referring to the “Available – Hard Limit” lines. The “Available – Hard Limit” lines show how much of the amount which is still available to the entity but has yet to be drawn down.
 - Where there are unspent appropriations available for administered expenses, equity injections, and Administered Assets and Liabilities, they should also be shown in Table 1.1 as a separate line item.
- The “Departmental appropriation” row should reflect the amount appropriated to the entity in the relevant year. This figure will be made up of:
 - Amounts appropriated through Appropriation Acts (Nos. 1, and 3) and where applicable, Appropriation Act (No. 5)
 - + Advances to the Minister for Finance (AFM)
 - +/- section 75 transfers as a result of Machinery of Government changes
 - administrative quarantines made by Finance
 - any withholdings under s51 of the *PGPA Act* (such as for foreign exchange movements, savings measures, movement of funds and reallocations).
- Amounts under the “Actual Available Appropriation” column can be sourced by running the AAA Audit 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. 5) and AFMs.
- The “s74 Retained revenue receipts” row should reflect the entity’s forecast Receipts from Independent Sources.
- The “Administered expenses” rows should be taken from the Appropriation Bill 3 report from CBMS and match the “outcome” and “payments to corporate entities” splits outlined in the Bill.
 - For portfolio departments, the Appropriation Bill 3 and 4 reports should be run at the portfolio rather than entity level.
 - Amounts under the “Actual Available Appropriation” column can be sourced by running the AAA Audit Report (which provides a point-in-time figure) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 5) and AFMs.

- This amount can also be sourced from the Appropriation note of the entity's 2014-15 annual report, under the "Appropriations applied" column.
- The "Other Services" rows should be taken from the Appropriation Bill 4 report from CBMS.
 - For portfolio departments, the Appropriation Bill 4 report should be run at the portfolio rather than entity level.
 - Amounts under the "Actual Available Appropriation" column can be sourced by running the AAA Audit Report (which provides a point-in-time figure) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 5) and AFMs.
- The "Special Appropriations" rows should reflect expenses expected to be incurred in relation to special appropriations. These figures should be an update of the figures published in BP 4 (in both the Special Appropriations table and also the Entity Resource Table), and be recorded against the "Special Appropriation" appropriation type in CBMS.
- The "Special Accounts" rows should reflect the opening balances and receipts for all special accounts managed by the entity. These figures should be drawn from the Special Accounts report from CBMS. Special public moneys held in "Services for Other Entities and Trust Moneys" (SOETM) accounts should be excluded from this figure as they do not constitute funds available to the entity.
- The "Third Party Payments" information will be drawn from entities' own records and should be agreed with the relevant entity. These figures should be prepared on a consistent basis, i.e. all resourcing (cash payments/appropriations received) or all expenses (and appropriation revenue), and the reader should be able to reconcile figures between entities.

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

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

Entity Measure Table

The Measures section highlights new government decisions taken since Budget. It includes measure titles and estimates for the Budget (2015-16) and forward years. Measures indicate the Government's new expense, revenue and capital measures for the years ahead.

The measure titles and the Budget and forward estimate figures included in producing this table must **match** the figures included in the 2015-16 MYEFO publication – a list of final measures titles and figures will be provided to AAUs. This 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 wording for cross portfolio measures should be the same in each PAES affected by the measure. When the entity is not the lead entity, i.e. the measure description appears under another portfolio in MYEFO, a footnote must be included to reference the lead portfolio to enable a clear connection to the measure description in the MYEFO measures section.

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

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

For further information on showing Machinery of Government changes in the PB Statements, please refer to Section 6.16 of this guidance.

Note: If decisions are taken after MYEFO, and are included in Appropriation Bills Nos. 3 and 4 as part of the Pre-ERC estimates update, they are still to be included in the measures table. The full measure description and title will not be published until the 2016-17 Budget Paper No.2 is available.

MYEFO measures

- If the measure was published in the 2015-16 MYEFO, it should be included in the Measures table with the full measure title and financials.
 - o If a measure was included in MYEFO as a "Decision Taken But Not Yet Announced" (DTBNYA), but is to be publically announced prior to the tabling of the PAES, the full measure title and financials should be included in the Measures table.
 - o If the DTBNYA measure will not be publically announced prior to the tabling of the PAES, the financials should be included as part of the DTBNYA total line at the bottom of the Measures table.

Post-MYEFO measures

- If the measure will be announced prior to the tabling of the PAES, the measure should also be included in the Measures table with the full measure title and financials.
- If the measure will not be announced prior to the tabling of the PAES, the measure should be included as part of the DTBNYA total line.

| Expense measures | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--|-----|-----------|-----------|-----------|-----------|
| Example Measure X | 1.1 | | | | |
| Administered expenses | | 20 | 20 | 20 | 20 |
| Departmental expenses | | 20 | 20 | 20 | 20 |
| Total | | 40 | 40 | 40 | 40 |
| Example Measure Y | 1.2 | | | | |
| Administered expenses | | 20 | 20 | 20 | 20 |
| Departmental expenses | | 20 | 20 | 20 | 20 |
| Total | | 40 | 40 | 40 | 40 |
| Total expense measures | | | | | |
| Administered | | 40 | 40 | 40 | 40 |
| Departmental | | 40 | 40 | 40 | 40 |
| Total | | 80 | 80 | 80 | 80 |
| Decisions taken but not yet announced | | 10 | 10 | 10 | 10 |

In addition to the above, some measures may not be reported where the decision is to be announced in the 2016-17 Budget.

Measures are found in CBMS by manually aggregating the BEAM adjustments linked to each specific measure code. These should add up to the figures that will be provided by Finance once the measures list is finalised.

Measure figures are to be reported on a fiscal basis as this is the basis on which Budget Paper No. 2 and MYEFO are prepared.

Measure codes are initiated in CBMS by AAUs, which pre-populates the working title, decision and authority for the measure in BEAM. Measures should be presented as per the final list provided by Finance. Entities should check regularly with the relevant AAU to ensure accuracy.

Additional Estimates and Variations—Measures

The Additional Estimates and Variations to Outcomes from measures since 2015-16 Budget table shows similar information to Table 1.2, although with a different focus. Whereas Table 1.2 shows measures by type (i.e. revenue, expense and capital) and on a fiscal balance basis, Table 1.3 demonstrates the total resourcing impact on entity resourcing by outcome.

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since the 2015-16 Budget. The tables show the impact in terms of entity outcomes and programmes. Decreases in estimates are to be shown in brackets ().

Entities are required to indicate the type of variation in the title (i.e. parameter adjustment). Where there are movements of a similar type, these may be grouped together and the net change of resourcing shown.

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

Note: If decisions are taken after MYEFO or the Pre-ERC estimates update, but are not included in Appropriation Bills (Nos. 3 and 4) they should not to be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are the 2015-16 Supplementary Additional Estimates Bills or the Budget Bills for 2016-17).

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

Additional Estimates and Variations—Other Variations

The Additional Estimates and Variations to Outcomes from Other Variations since 2015-16 Budget table shows the impact of other (non-measure) factors on an entity's appropriations, as reflected in Appropriation Bills (Nos. 3 and 4).

Table 1.4 shows variations (both increases and decreases) to appropriation estimates resulting from other variations since the 2015-16 Budget. The impact is shown in terms of entity Outcomes. Decreases in estimates are to be shown in brackets (). This table differentiates the impact of other variations from new government decisions to provide the Parliament and the public with additional information on the Additional Estimates sought.

Variations can be due to a number of factors including, although not limited to movement in funds between years. Variations of a similar type (ie, parameter adjustments) may be grouped together and the net resourcing impact shown.

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

Where a variation has both an administered and departmental impact, it is important that entities use the same title so that the full impact can be identified.

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

Breakdown of Additional Estimates by Appropriation Bill

Tables 1.5 and 1.6 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the Budget year 2015-16. They indicate the total impact of both measures and other variations on the resourcing of an entity through the annual Appropriation Bills. The 'Additional Estimates' column matches the figures in Appropriation Bills Nos. 3 and 4.

This table provides a breakdown of the appropriations by outcome and administered and departmental items for the Budget year. It shows the appropriation made available in the prior year (2014-15) as a comparator figure.

The 2015-16 Budget figures are found in the 2015-16 PB Statements, Appropriation Acts and Budget Papers.

The 2015-16 revised figures equal the Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2015-16 will reconcile to the 'net impact' lines in Tables 1.3 and 1.4.

For Table 1.6: Appropriation Bill No. 4, lines that are not required should be deleted.

Note: Although both Additional Estimates and reductions in estimates are included in Tables 1.5 and 1.6, 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 1.5 and 1.6 should match figures published in these reports and CFO's sign-off on the Appropriation Bills provided to your Finance AAU.

Section 2: Revisions to Entity Outcomes and Planned Performance

Please note

- No changes will be made to the performance reporting requirements for the 2015-16 PAES. Entities will need to report on performance indicators/measures included in the PAES in their 2015-16 Annual Report.
- If your entity is subject to MOG changes and performance indicators/measures relating to the transferred function have been revised, these should be described in your PAES.

The Revisions to Entity Outcomes and Planned Performance section detail the impact of changes at Additional Estimates on an entity's planned performance and results. This section is to be included if there have been additional resources made available or where funds have been re- appropriated between outcomes.

The purpose of this section is to update the results that entities plan to achieve with the resources provided over the Budget year and set performance indicators/measures to measure their success. This section is to be included if there have been movements of programmes, re-appropriation of administered items to different outcomes or additional resourcing through Appropriation Bills (No. 3 and/or 4) for 2015-16. If there have been changes made to performance indicators/measures and other non-financial information, these should be reported in the PAES.

This section, like the PAES in general, is an update, and does not need to repeat information included in the PB Statement. It is required to detail variations in the planned performance of entities in a sufficiently clear manner for the Parliament and public to understand the changes sought.

The Outcome Strategy is to be updated where changes to the composition of the outcome have resulted in an altered strategy being pursued by the entity, where circumstances or environmental factors may have altered the direction of the entity or where changes or movements have occurred in a particular outcome. This should be reflected in table 2.1.

Similarly, programme information is to be updated where changes or movements have occurred in a particular programme.

Entities will need to report on performance indicators/measures included in the PAES and corporate plan in their 2015-16 Annual Report.

For entities that include Section Two in their PAES to update the Outcome Strategy and/or their results and performance information, they should also include a link back to the Outcomes and Planned Performance section included in their PB Statement along the lines of: 'Complete details of xxxxx's Resources and performance information can be found in the 2015-16 Portfolio Budget Statement.'

Outcomes Changes reported in the PAES

Any entity that has received Finance Minister approval for changes to its outcome statements since the 2015-16 Budget must ensure that these changes are represented in the Additional Estimates Appropriation Bills and are reported in the PAES. It should be remembered that new Outcome Statements only have legal effect

once they appear in an Appropriation Act. Outcome movements due to AAO changes should be noted in entities' PAES.

All approved changes to outcomes, administered items or programmes that occur throughout 2015-16 for any reason must be reported and explained in the entity's 2015-16 Annual Reports.

Requirements for the preparation and approval of outcome statements are outlined at: <http://www.finance.gov.au/resource-management/performance>.

ASL numbers reported should be consistent with the latest budget in ASL reporting.

Changes to programmes

Where changes to programmes are the direct result of appropriation changes at Additional Estimates (including new monies, or changes to outcomes), these should be reported in the PAES. All new significant policy initiatives should each be identified.

Requirements for the preparation and approval of Commonwealth programmes are outlined at: <http://www.finance.gov.au/resource-management/performance/>.

Performance information

All new programmes and administered items appearing in the PAES document require performance information. Guidance on performance indicators and performance reporting is available at: <http://www.finance.gov.au/resource-management/performance/>.

Section 3: Explanatory Tables and Budgeted Financial Statements

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

Entities should, to the extent that it is possible in an Estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2015-16 Annual Report.

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

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

This applies to both the departmental and administered financial statements.

Parts of Section 3: Budgeted Financial Statements

- 3.1 Explanatory Tables
 - Special Accounts (Table 3.1.1 Special Accounts Table)
- 3.2 Budgeted Financial Statements
 - Analysis of Budgeted Financial Statements
 - Budgeted Financial Statement tables (Tables 3.2.1—3.2.11)
 - Notes to the Financial Statements
- Asset Related Information
 - Capital Budget Statements
 - Statement of Asset Movements

Special Account Flows

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

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

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

As some titles will be too long to include neatly in Table 3.1.1, entities can use short titles and include an Acts glossary or footnote to detail the full title of the enabling legislation.

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

Entities are to provide a comparator line below each Special Account with the corresponding 2014-15 figure.

The opening balance for 2015-16 will be an actual figure as reported for the closing balance in entity's 2014-15 Annual Report Financial Statements: Special Accounts

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

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

Refer to the most recent Estimates Memorandum on special accounts and Financial Management Guidance No.7 (<http://www.finance.gov.au/publications/fmg-series/07-special-accounts.html>) for further information.

Budgeted Financial Statements

The financial statements (Tables 3.2.1 to 3.2.11) conclude each entity's PAES and provide readers with an update on financial movements for the Budget year and three forward years, particularly as a result of changes in appropriations/resourcing and new measures. They also include actual data for the comparator year 2014-15 (which will have been published in entity Annual Reports).

Entities should, to the extent that it is possible in an estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statement to be included in the 2015-16 Annual Report.

Entities are to refer to, and follow the FRR and related reporting guidance available at: <http://www.finance.gov.au/resource-managemnt/reporting-accounting/>.

All information must be drawn from, and match the figures in CBMS. All Financial Statements should match the Budgeted Financial Statements in the entity's FMISs. Where appropriate the figures are to match the figures included in the Entity Resource Statement.

Information for these tables can be sourced from the following CBMS reports:

- BEAM Reports > Annual Estimates > Primary Statements Report
- BEAM Reports > Annual Estimates > Equity Movement Table Report
- BEAM Reports > Annual Estimates > Capital Budget Statement
- BEAM Reports > Annual Estimates > Asset Movement Table Report

Contacts

Department of Finance

In the first instance, entities should contact Finance staff in the relevant AAU with enquiries.

For guidance on the preparation of the PAES (except for performance-related information), entities should contact the Budget Reporting and Framework Team at BudgetFramework@finance.gov.au (emails rated up to Protected) or

(02) 6215 3408

(02) 6215 3599

(02) 6215 3209

(02) 6215 3099

For guidance on performance information and annual performance statements, entities should contact the Performance Reporting and Planning Branch (PMRPerformanceFramework@finance.gov.au) or (02) 6215 3130 or (02) 6215 2190.

For guidance on the production of the Appropriation Bills, entities should contact the Annual Appropriation Team (G&TAnnualAppropriations@finance.gov.au) or (02) 6215 3984 or (02) 6215 3804.

For guidance on ACM or withholdings/quarantines, entities should contact the Official Public Account Administration and Banking (OPA) Team on (02) 6215 3660 or OPAAdmin@finance.gov.au.

Treasury

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

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Web Content team webcontent@treasury.gov.au (02) 6263 4040

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

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

Contact details for CanPrint Communications Pty Ltd are:

(02) 6295 4450

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

Senate Table Office

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

table.docs@aph.gov.au

(02) 6277 3037

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