

Portfolio Additional Estimates Statements 2018-19

Finance Portfolio

Explanations of Additional Estimates 2018-19

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SENATOR THE HON MATHIAS CORMANN
Minister for Finance and the Public Service
Leader of the Government in the Senate

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Finance Portfolio.

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

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

Yours sincerely

Mathias Cormann
Minister for Finance and the Public Service

February 2019

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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nfp	not for publication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

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

Enquiries

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

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

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

USER GUIDE

The purpose of the 2018-19 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2018-19. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018-19* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills (Nos. 3 and 4).
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

Changes affecting the portfolio

Following the Prime Minister's announcement of changes to the ministry on 26 August 2018, Senator the Hon Mathias Cormann has taken on the additional role of Minister for the Public Service, Senator the Hon Zed Seselja has been appointed the Assistant Minister for Treasury and Finance and the Hon Alex Hawke MP has been appointed the Special Minister of State.

Ministers and portfolio responsibilities

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

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

The Assistant Minister for Treasury and Finance assists the Finance Minister in performing functions in relation to:

- Whole-of-Government property policy and administration, including non-Defence owned estate.
- Requests for act of grace payments and waivers of debt under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Portfolio Overview

- Administrative and operational matters for Comcover, the government's self-managed insurance fund.
- Responding to correspondence relating to the administration of government superannuation.

The Special Minister of State has responsibility for the following:

- Administration of Parliamentary entitlements.
- *Members of Parliament (Staff) Act 1984* (MOP(S) Act) employment framework¹.
- Government Campaign Advertising.
- Service Delivery and Coordination Committee on the government's campaign advertising.
- Electoral matters (supported by the Australian Electoral Commission).
- The Public Works Committee.

Portfolio overview

The Finance portfolio outcomes are represented at Figure 1 on page 6. There have been no changes to outcomes since the 2018-19 Portfolio Budget Statements.

Additional estimates and variations – portfolio level

Additional estimates and variations are being sought by the Department of Finance (Finance), the Australian Electoral Commission (AEC) and the Independent Parliamentary Expenses Authority (IPEA). These are detailed in the respective statements later in this document, with a brief outline of the changes summarised on page 5.

Funding for other entities within the portfolio remains unchanged.

¹ Shared responsibility with the Hon Scott Morrison MP, Prime Minister.

Department of Finance (Finance)

Finance is seeking net additional funding of \$28.9 million in Appropriation Bill (No. 3) 2018-19 and \$40.5 million in Appropriation Bill (No. 4) 2018-19.

Finance's administered special appropriation will increase by \$148.9 million in 2018-19 primarily due to revisions of superannuation estimates.

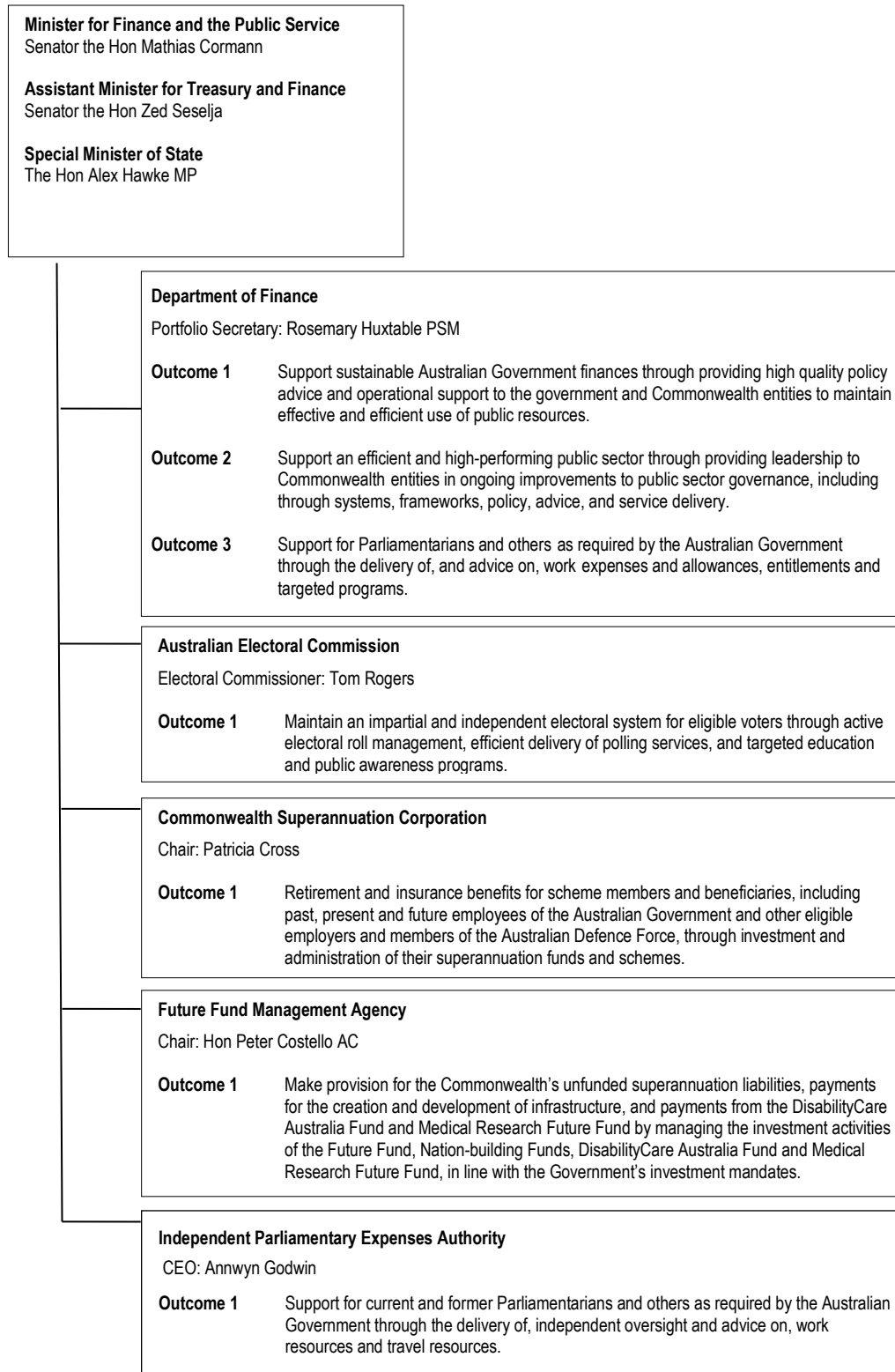
Australian Electoral Commission (AEC)

AEC is seeking net additional funding of \$1.9 million in Appropriation Bill (No. 3) 2018-19.

Independent Parliamentary Expenses Authority (IPEA)

IPEA is seeking net additional funding of \$0.1 million in Appropriation Bill (No. 3) 2018-19.

Figure 1: Finance portfolio structure and outcomes



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DEPARTMENT OF FINANCE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

As part of the 2018-19 Mid-Year Economic and Fiscal Outlook, the Government announced a number of government decisions with impacts for the Department of Finance. No decisions have been announced as part of the 2018-19 Additional Estimates.

DisabilityCare Australia Fund — Commonwealth reimbursements

The Government will commence Commonwealth reimbursements from the *DisabilityCare Australia Fund* (DCAF) in 2019-20, to coincide with national coverage of the National Disability Insurance Scheme (NDIS). This will result in a net increase to interest revenue of \$714.8 million over four years. From 2019-20, the Commonwealth will receive payments from the DCAF as partial reimbursement for the costs of implementing the NDIS.

Future Drought Fund — establishment

The Government will establish the Future Drought Fund (the Fund) to fund initiatives that enhance drought resilience, preparedness and response across Australia. The balance of \$3.9 billion in uncommitted funds from the Building Australia Fund will be transferred to the Fund on establishment and will be invested by the Future Fund Board of Guardians. The invested funds are expected to grow to \$5 billion over the next 10 years.

Net interest earnings on the Fund capital will be available for drawdown from 2020-21. The earnings will fund \$100 million a year in the form of grants or arrangements, to support research, development and innovation, deliver infrastructure projects, promote the adoption of technology and support improved environmental and natural resource management to encourage sustainable agricultural practices.

Decisions on grants and arrangements will be informed by advice from the Regional Investment Corporation Board.

An investment mandate for the Fund will be issued by the Treasurer and the Minister for Finance and the Public Service, following consultation with the Future Fund Board of Guardians. The financial implications of this measure will be finalised following the settlement of the investment mandate.

The Government will provide \$8.0 million over four years from 2018-19 to the Department of Agriculture and Water Resources and the Department of Finance to establish and deliver the Fund.

Further information can be found in the joint press release of 26 October 2018 issued by the Prime Minister, the Deputy Prime Minister, the Minister for Agriculture and Water Resources, the Minister for Regional Services, Sport, Local Government and Decentralisation and the Minister for Health.

Small Business Package – finance and cash flow

The Government will provide \$1.2 million over two years from 2018-19 to support the Small Business Package, including funding to:

- Implement a dedicated statutory conditional exemption for employee share schemes (ESS) to provide businesses with greater opportunities to provide ESS incentives to their employees.
- Develop requirements for the online publication of large business payment times to support small business to negotiate fair payment terms.
- Develop a plan to introduce five-day payment terms between Government agencies and small business suppliers where e-invoicing is in place.
- Improve the legislative provisions underpinning the operation of the Personal Property Securities Register.
- Seek agreement from the states and territories to match the Commonwealth's decision to reduce payment times.

Australian Naval Infrastructure Pty Ltd — additional equity

The Government will provide Australian Naval Infrastructure Pty Ltd an additional equity injection over two years from 2018-19 to undertake further infrastructure works at the Osborne precinct in Adelaide.

The equity injection for this measure is not for publication (nfp) due to commercial sensitivities.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills (Nos 3 and 4), Special Appropriations and Special Accounts.

Table 1.1: Department of Finance resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017-18 \$'000</i>	<i>2018-19 \$'000</i>	<i>2018-19 \$'000</i>	<i>2018-19 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	110,993	109,941	-	109,941
Departmental appropriation (c)	262,577	257,670	1,292	258,962
s 74 retained revenue receipts (d)	71,726	95,167	3,692	98,859
Departmental capital budget (e)	6,480	6,479	2,009	8,488
Annual appropriations - other services - non-operating (f)				
Equity injection	74,853	42,211	-	42,211
Total departmental annual appropriations	526,629	511,468	6,993	518,461
Special accounts (g)				
Opening balance	807,071	715,262	118,041	833,303
Appropriation receipts (h)	90,727	91,891	-	91,891
Non-appropriation receipts	375,014	259,870	-	259,870
Total special accounts	1,272,812	1,067,023	118,041	1,185,064
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(90,727)</i>	<i>(91,891)</i>	<i>-</i>	<i>(91,891)</i>
Total departmental resourcing	1,708,714	1,486,600	125,034	1,611,634
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	-	-	-	-
Outcome 2	13,358	12,456	245	12,701
Outcome 3	260,221	261,729	25,334	287,063
Administered capital budget (i)	4,983	5,054	-	5,054
Annual appropriations - other services - non-operating (f)				
Administered assets and liabilities	512,546	191,024	40,476	231,500
Total administered annual appropriations	791,108	470,263	66,055	536,318
Total administered special appropriations	6,774,658	8,387,440	148,865	8,536,305
Special accounts (g)				
Non-appropriation receipts	40,648,060	17,043,402	13,555,567	30,598,969
Total special account receipts	40,648,060	17,043,402	13,555,567	30,598,969
Total administered resourcing	48,213,826	25,901,105	13,770,487	39,671,592
Total resourcing for Department of Finance	49,922,540	27,387,705	13,895,521	41,283,226
			<i>Actual 2017-18</i>	<i>2018-19</i>
Average staffing level (number)			1,236	1,250

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

- (a) Appropriation Act (No. 1) 2018-19 and Appropriation Bill (No. 3) 2018-19.
- (b) Represents actual unspent appropriations available from 2017-18.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.

Entity Additional Estimates Statements – Department of Finance

- (e) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Act (No. 2) and Appropriation Bill (No. 4) 2018-19.
- (g) For further information on special accounts, see Table 3.1.
- (h) Amounts credited to the special account(s) from another entity's annual and special appropriations.
- (i) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

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

Table 1.1: Department of Finance resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)

Third party payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18 \$'000	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Attorney-General's Department				
<i>Law Officers Act 1964</i>	440	450	-	450
Payments made by other entities on behalf of Department of Finance (disclosed above)				
Attorney-General's Department				
<i>Parliamentary Business Resources Act 2017</i>	595	400	1,400	1,800
Commonwealth Superannuation Corporation				
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	1,000	1,000	-	1,000
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	49	66	-	66
<i>Superannuation Act 1922</i>	61,928	69,188	-	69,188
<i>Superannuation Act 1976</i>	3,595,847	4,515,281	-	4,515,281
<i>Superannuation Act 1990</i>	1,713,904	2,129,139	-	2,129,139
Appropriation Act (No.1) (a)	500	500	-	500
Appropriation Act (No.1) (b)	401	391	10	401
Appropriation Act (No.2) (b)	885	987	(102)	885
Department of the House of Representatives				
<i>Commonwealth of Australia Constitution Act (s66)</i>	3,158	3,596	100	3,696
<i>Parliamentary Entitlements Act 1990</i>	15	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	19,659	42,142	702	42,844
<i>Parliamentary Superannuation Act 2004</i>	4,320	5,207	(25)	5,182
Department of Parliamentary Services				
Appropriation Act (No.1)	6	-	-	-
<i>Parliamentary Entitlements Act 1990</i>	1,942	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	9,458	20,338	279	20,617
Department of the Senate				
<i>Commonwealth of Australia Constitution Act (s66)</i>	1,078	1,500	70	1,570
<i>Parliamentary Entitlements Act 1990</i>	66	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	10,200	20,919	349	21,268
<i>Parliamentary Superannuation Act 2004</i>	2,195	2,565	(12)	2,553
Comcare				
<i>Parliamentary Entitlements Act 1990</i>	3	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	..	100	-	100
Fair Work Commission				
<i>Judges' Pensions Act 1968</i>	6,628	7,421	(181)	7,240

(a) Compensation and legal payments.

(b) Act of grace payments.

Note: Figures presented on a payment (cash) basis.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Finance 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
National Disability Insurance Scheme – transitioning to full Scheme	2.8				
Administered revenues		12,987	5,839	-	-
DisabilityCare Australia Fund – Commonwealth reimbursements	2.8				
Administered revenues		191,308	268,357	266,341	266,463
Future Drought Fund – establishment (a)	2.8				
Administered revenues		66,861	157,439	172,958	185,502
Total		271,156	431,635	439,299	451,965
Total revenue measures					
Administered		271,156	431,635	439,299	451,965
Departmental		-	-	-	-
Total		271,156	431,635	439,299	451,965

Table continues on next page

Entity Additional Estimates Statements – Department of Finance

Table 1.2: Department of Finance 2018-19 measures since Budget (continued)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
DisabilityCare Australia Fund – Commonw ealth reimbursements	2.8				
Administered expenses		6,976	10,825	10,740	10,732
Small Business Package – finance cash flow					
Departmental expenses		-	-	-	-
Small Business Package – making it easier for business (b)	2.1				
Departmental expenses		514	86	-	-
Modernising Agricultural Trade (c)	2.1				
Departmental expenses		135	135	135	135
Future Drought Fund – establishment (a)	2.8				
Administered expenses		8,566	17,848	18,597	18,974
Departmental expenses		305	428	380	382
Online Employment Services Trial – expansion (d)	2.1				
Departmental expenses		-	400	-	-
Australian Electoral Commission — candidate nominations	2.1				
Departmental expenses		200	100	100	100
National Consumer Data Right – additional funding (e)					
Departmental expenses		-	135	-	-
Total		16,696	29,957	29,952	30,323
Total expense measures					
Administered		15,542	28,673	29,337	29,706
Departmental		1,154	1,284	615	617
Total		16,696	29,957	29,952	30,323

Table continues on next page

Table 1.2: Department of Finance 2018-19 measures since Budget (continued)

Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Capital measures				
Australian Naval Infrastructure Pty Ltd – additional equity	2.2			
Administered capital	nfp	nfp	nfp	nfp
Total	-	-	-	-
Total capital measures				
Administered	-	-	-	-
Departmental	-	-	-	-
Total	-	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Administered Revenue and Administered Expenses relate to the estimate of revenue and expenses on uncommitted funds from the Building Australia Fund which is to be transferred to the Fund on establishment and invested by the Future Fund Board of Guardians (2018-19 MYEFO, p.177 refers).
- (b) The lead entity for measure, Small Business Package – making it easier for business is the Australian Taxation Office. The full measure description appears in 2018-19 MYEFO under the Treasury portfolio.
- (c) The lead entity for measure, Modernising Agricultural Trade is the Department of Agriculture and Water Resources. The full measure description appears in 2018-19 MYEFO under the Agriculture and Water Resources portfolio.
- (d) The lead entity for measure Online Employment Services Trial – expansion is the Department of Jobs and Small Business. The full measure description appear in 2018-19 MYEFO under the Jobs and Small Business portfolio.
- (e) The lead entity for measure, National Consumer Data Right – additional funding is the Australian Competition and Consumer Commission. The full measure description appears in 2018-19 MYEFO under the Treasury portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills (Nos. 3 and 4).

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Changes in parameters		-	257	299	226
Net impact on appropriations for Outcome 1 (departmental)		-	257	299	226
Total net impact on appropriations for Outcome 1		-	257	299	226

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 2					
Administered					
Annual appropriations					
Australian Naval Infrastructure Pty Ltd – additional equity	2.2	nfp	nfp	nfp	nfp
Other variations		245	(267)	(293)	(321)
Special appropriations (including special accounts)					
DisabilityCare Australia Fund – Commonw health reimbursements		6,976	10,825	10,740	10,732
Future Drought Fund - establishment	2.8	8,566	17,848	18,597	18,974
Net impact on appropriations for Outcome 2 (administered)		15,787	28,406	29,044	29,385
Departmental					
Annual appropriations					
Australian Electoral Commission – candidate nominations	2.1	200	100	100	100
Online Employment Services Trial – expansion	2.1	-	400	-	-
Future Drought Fund – establishment	2.1	305	428	380	382
Small Business Package – making it easier for business	2.1	514	86	-	-
Modernising Agricultural Trade	2.1	135	135	135	135
National Consumer Data Right – additional funding	2.1	-	135	-	-
Changes in parameters		-	431	557	418
Other variations		2,147	(208)	193	193
Net impact on appropriations for Outcome 2 (departmental)		3,301	1,507	1,365	1,228
Total net impact on appropriations for Outcome 2		19,088	29,913	30,409	30,613

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 3					
Administered					
Annual appropriations					
Other variations		25,334	-	-	27,282
Special appropriations (including special accounts)					
Changes in parameters		-	518	1,038	1,038
Net impact on appropriations for Outcome 3 (administered)		25,334	518	1,038	28,320
Outcome 3					
Departmental					
Annual appropriations					
Changes in parameters		-	79	91	69
Net impact on appropriations for Outcome 3 (departmental)		-	79	91	69
Total net impact on appropriations for Outcome 3		25,334	597	1,129	28,389

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought by Finance through Appropriation Bills (Nos. 3 and 4).

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.	-	-	-	-	-
Outcome 2					
Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery.	13,358	12,456	12,701	245	-
Outcome 3					
Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.	265,204	266,783	292,117	25,334	-
Total administered	278,562	279,239	304,818	25,579	-

Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2018-19 (continued)

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.	75,602	89,346	89,346	-	-
Outcome 2					
Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery.	166,411	143,837	147,138	3,301	-
Outcome 3					
Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.	27,044	30,966	30,966	-	-
Total departmental	269,057	264,149	267,450	3,301	-
Total administered and departmental	547,619	543,388	572,268	28,880	-

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Table 1.5: Appropriation Bill (No. 4) 2018-19

	<i>2017-18 Available \$'000</i>	<i>2018-19 Budget \$'000</i>	<i>2018-19 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Non-operating					
Equity injections	74,853	42,211	42,211	-	-
Administered assets and liabilities	512,546	191,024	231,500	40,476	-
Total non-operating	587,399	233,235	273,711	40,476	-

Section 2: Revisions to outcomes and planned performance

2 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to outcomes or programs since the 2018-19 Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses and performance for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.					
	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Budget and Financial Management					
Departmental expenses					
Departmental appropriation (a)					
Budget Advice	52,885	54,199	54,583	54,233	54,089
Financial Reporting	33,136	30,729	29,229	28,755	28,744
Expenses not requiring appropriation in the Budget year (b)	20,341	23,876	23,814	23,990	24,023
Departmental total	106,362	108,804	107,625	106,978	106,856
Total expenses for Program 1.1	106,362	108,804	107,625	106,978	106,856
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation (a)	86,021	84,928	83,812	82,988	82,833
Expenses not requiring appropriation in the Budget year (b)	20,341	23,876	23,814	23,990	24,023
Departmental total	106,362	108,804	107,625	106,978	106,856
Total expenses for Outcome 1	106,362	108,804	107,625	106,978	106,856
	2017-18	2018-19			
Average staffing level (number)	408	408			

(a) Departmental appropriation combines 'Ordinary annual services (Appropriation Act (No. 1) and Appropriation Bill (No. 3))' and 's.74 Retained revenue receipts'.

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

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018-19 Budget.

Outcome 1 – Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources ² .
Program 1.1 – Budget and Financial Management No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

² The number of 2018-19 and 2019-20 and beyond performance criteria published in the 2018-19 Portfolio Budget Statements was reduced as allowed by the Finance Secretary's Direction under Subsection 36(3) of the PGPA Act dated 3 March 2017 – 'Requirements for Performance information included the Portfolio Budget Statements.' The complete suite of performance criteria is published in Finance's 2018-19 Corporate Plan with results to be reported in the 2018-19 Annual Performance Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

Linked programs

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill 3)					
Grant in Aid - Australian Institute of Policy and Science	37	38	38	38	39
Grant in Aid - Chifley Research Centre	233	237	238	243	249
Grant in Aid - Green Institute	87	89	89	91	93
Grant in Aid - Menzies Research Centre	233	237	238	243	249
Grant in Aid - Page Research Centre	87	89	115	118	120
Grant in Aid - Royal Humane Society of Australasia	27	27	27	28	29
Grant in Aid - RSPCA Australia Inc	37	38	38	38	39
Administered total	741	755	783	801	818
Departmental expenses					
Departmental appropriation (a)					
Financial Framework	15,483	26,480	23,306	14,460	14,439
Government Shareholder Oversight	4,497	5,726	5,149	5,202	5,259
Special Financial Claims	2,344	3,871	3,089	2,754	2,747
Expenses not requiring appropriation in the Budget year (b)	1,152	647	583	591	606
Departmental total	23,476	36,723	32,128	23,006	23,050
Total expenses for Program 2.1	24,217	37,478	32,910	23,806	23,868

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 2.2: Transforming Government					
Departmental expenses					
Departmental appropriation (a)					
Transforming the Public Sector	28,875	26,810	23,096	21,265	20,049
Expenses not requiring appropriation in the Budget year (b)					
	3,023	694	680	686	703
Departmental total	31,898	27,504	23,776	21,951	20,752
Total expenses for Program 2.2	31,898	27,504	23,776	21,951	20,752
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	79,678	129,222	108,974	108,194	98,568
Departmental total	79,678	129,222	108,974	108,194	98,568
Total expenses for Program 2.3	79,678	129,222	108,974	108,194	98,568
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	109,536	152,477	156,927	161,532	166,164
Departmental total	109,536	152,477	156,927	161,532	166,164
Total expenses for Program 2.4	109,536	152,477	156,927	161,532	166,164
Program 2.5: Technology and Procurement Services					
Departmental expenses					
Departmental appropriation (a)					
Technology Transformation	21,364	18,997	15,106	12,743	12,725
Procurement Framework	12,036	11,300	10,348	10,317	10,305
Special accounts					
Coordinated Procurement Contracting Special Account (c)	17,679	21,672	21,799	21,736	21,651
Expenses not requiring appropriation in the Budget year (b)					
	2,775	3,500	3,482	3,514	3,535
Departmental total	53,854	55,468	50,735	48,310	48,216
Total expenses for Program 2.5	53,854	55,468	50,735	48,310	48,216
Program 2.6: Service Delivery Office					
Departmental expenses					
Departmental appropriation (a)					
Service Delivery Office	33,528	32,638	30,969	28,996	28,954
Expenses not requiring appropriation in the Budget year (b)					
	3,691	699	730	787	807
Departmental total	37,219	33,338	31,699	29,783	29,761
Total expenses for Program 2.6	37,219	33,338	31,699	29,783	29,761

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 2.7: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill 3)					
Act of Grace	480	2,401	1,863	1,348	1,319
Compensation and legal expenses	171	500	500	500	500
Superannuation administration costs	9,308	9,043	9,043	9,043	9,043
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	893	961	765	753	771
<i>Government Superannuation Schemes Act 2011</i>	470	1,000	1,000	1,000	1,000
<i>Governor-General Act 1974</i>	744	13,303	1,257	1,231	1,207
<i>Judges' Pensions Act 1968</i>	82,735	89,761	94,120	97,825	103,415
<i>Parliamentary Contributory Superannuation Act 1948</i>	45,821	42,049	46,703	46,240	46,226
<i>Parliamentary Superannuation Act 2004</i>	7,111	7,735	8,044	8,044	8,044
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	123	46	121	124	126
<i>Superannuation Act 1922</i>	18,702	16,622	22,604	20,674	18,888
<i>Superannuation Act 1976</i>	2,532,877	2,446,420	3,120,109	3,066,240	3,010,395
<i>Superannuation Act 1990</i>	5,777,690	5,838,714	5,012,316	5,159,268	5,298,809
Administered total	8,477,125	8,468,555	8,318,445	8,412,290	8,499,743
Departmental expenses					
Departmental appropriation (a)					
Public Sector Superannuation	4,469	4,053	3,474	3,418	3,411
Expenses not requiring appropriation in the Budget year (b)					
	204	115	117	125	128
Departmental total	4,673	4,168	3,590	3,543	3,539
Total expenses for Program 2.7	8,481,798	8,472,723	8,322,035	8,415,833	8,503,282

Table continues on next page

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 2.8: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia Fund Special Account (d)	236,802	3,016,703	1,693,008	1,304,783	1,346,875
Medical Research Future Fund Special Account (e)	67,336	241,970	459,698	728,751	733,064
Building Australia Fund Special Account (f)	32,410	2,861	-	-	-
Education Investment Fund Special Account (g)	45,785	6,301	-	-	-
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account (h)	-	-	54,707	56,024	57,258
Administered total	382,333	3,267,835	2,207,413	2,089,558	2,137,197
Total expenses for Program 2.8	382,333	3,267,835	2,207,413	2,089,558	2,137,197
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill 3)	10,700	12,698	12,188	11,691	11,680
Special appropriations	8,467,166	8,456,611	8,307,039	8,401,399	8,488,882
Special accounts	382,333	3,267,835	2,207,413	2,089,558	2,137,197
Administered total	8,860,199	11,737,145	10,526,640	10,502,648	10,637,758
Departmental expenses					
Departmental appropriation (a)	122,596	129,874	114,538	99,154	97,889
Special accounts	206,893	303,371	287,700	291,462	286,383
Expenses not requiring appropriation in the Budget year (b)	10,845	5,655	5,591	5,704	5,779
Departmental total	340,334	438,901	407,829	396,320	390,052
Total expenses for Outcome 2	9,200,533	12,176,045	10,934,470	10,898,968	11,027,810
	2017-18	2018-19			
Average staffing level (number)	655	674			

(a) Departmental appropriation combines 'Ordinary annual services (Appropriation Act (No. 1) and Appropriation Bill (No. 3)) and 's.74 retained revenue receipts'.

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

(c) The Coordinated Procurement Contracting Special Account 2018 replaces the former Coordinated Procurement Contracting Special Account, which was repealed on 21 September 2018.

(d) More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 34.

(e) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 35.

(f) The Building Australia Fund is to be closed by 31 March 2019, subject to the passage of legislation. More information can be found in Table 2.2.1.3 on page 36.

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- (g) The Education Investment Fund is to be closed by 30 June 2019, subject to the passage of legislation. More information can be found in Table 2.2.1.4 on page 37.
- (h) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.2.1.5 on page 38.

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

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
DisabilityCare Australia Fund (a)					
Opening balance	10,399,085	14,680,473	16,185,400	15,282,285	14,990,056
Revenue and gains					
Additional Medicare Levy - equity	4,195,461	4,215,000	4,447,500	4,682,500	4,957,500
Investment earnings and gains	222,840	306,630	342,393	330,054	326,660
Expenses					
Management fees	(7,016)	(9,638)	(10,602)	(10,065)	(10,652)
Transfers to reimburse accounts for DisabilityCare Australia expenditure (b)					
Commonwealth - equity	-	-	(4,000,000)	(4,000,000)	(4,000,000)
States and Territories - expense	(129,897)	(3,007,065)	(1,682,406)	(1,294,718)	(1,336,223)
Closing balance	14,680,473	16,185,400	15,282,285	14,990,056	14,927,341

- (a) The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare Levy proceeds received and payments.
- (b) The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the National Disability Insurance Scheme (NDIS).

Note: The expenses figure for 2017-18 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

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

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Medical Research Future Fund (a)					
Opening balance	4,608,820	7,165,113	9,362,695	17,477,822	20,182,018
Investment credits (b)	2,242,200	2,288,550	7,830,490	2,522,178	-
Revenue and gains					
Investment earnings and gains	325,924	151,003	744,335	910,769	968,899
Expenses					
Management fees	(11,831)	(27,057)	(73,325)	(85,865)	(87,113)
Transfers to portfolio special accounts for project payments (b)					
MRFF Health portfolio special account - expense	-	(214,913)	(386,373)	(642,886)	(645,951)
Closing balance	7,165,113	9,362,695	17,477,822	20,182,018	20,417,853

- (a) The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.
- (b) Credits consist of uncommitted funds from the Health and Hospitals Fund (HHF), plus further contributions consisting of amounts equivalent to the estimated value of health function savings published in the 2014-15 Budget adjusted for any subsequent associated government decisions, until the capital value of the MRFF reaches \$20 billion.

Note: The expenses figure for 2017-18 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.3: Building Australia Fund (BAF) – Estimates of fund balances

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Building Australia Fund (a)					
Opening balance	3,785,188	3,865,782	-	-	-
Revenue and gains					
Investment earnings and gains	84,370	67,077	-	-	-
Expenses					
Management fees	(3,776)	(2,861)	-	-	-
Transfers to portfolio special accounts for project payments (b)					
BAF Infrastructure portfolio special account - expense	-	-	-	-	-
BAF Infrastructure Portfolio special account - equity	-	-	-	-	-
Closure: Transfer to Consolidated Revenue Fund - equity	-	(3,929,998)	-	-	-
Closing balance	3,865,782	-	-	-	-

- (a) The BAF consists of the BAF Special Account and investments of the BAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the BAF, including interest received and payments. After the fund is abolished, expected to be by 31 March 2019, through a repeal of the Nation-building Funds Act 2008, the balance of the fund will be transferred from the CRF to the Future Drought Fund Special Account on its establishment. There are no current commitments for the BAF.
- (b) The transfers relate to projects approved as at the time of the Budget. Amounts to be paid to the States and Territories may be transferred, through the relevant BAF Portfolio Special Account, to the Council of Australian Government (COAG) Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2017-18 does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.4: Education Investment Fund (EIF) – Estimates of fund balances

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Education Investment Fund (a)					
Opening balance	3,785,893	3,864,076	-	-	-
Revenue and gains					
Investment earnings and gains	82,296	87,607	-	-	-
Expenses					
Management fees	(4,113)	(4,301)	-	-	-
Transfers to portfolio special accounts for project payments (b)					
EIF Infrastructure portfolio special account - expense	-	(2,000)	-	-	-
Closure: Transfer to Consolidated Revenue Fund - equity	-	(3,945,382)	-	-	-
Closing balance	3,864,076	-	-	-	-

- (a) The EIF consists of the EIF Special Account and investments of the EIF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the EIF, including interest received and payments. After the fund is abolished, expected to be 30 June 2019 through a repeal of the Nation-buildings Fund Act 2008, the remaining funds will be transferred from the CRF to the National Disability Insurance Scheme Savings Account on its establishment. All commitments have been paid and there are no current commitments for the EIF.
- (b) The transfers relate to projects approved as at the time of Budget. Amounts to be paid to the States and Territories may be transferred, through the relevant EIF portfolio special account, to the COAG Reform Fund Special Account. Amounts also include payments classified as equity transfers in the budgeted financial statements.

Note: The expenses figure for 2017-18 does not include losses (if any) made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.2.1.5: Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) – Estimates of fund balances

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund (a)					
Opening balance	-	2,010,568	2,032,672	2,031,850	2,029,663
Revenue and gains					
Investment earnings and gains	-	22,104	53,885	53,837	53,753
Expenses					
Management fees	-	-	(351)	(418)	(429)
Transfers to portfolio special accounts for project payments					
Indigenous Land and Sea Corporation special account - expense	-	-	(54,356)	(55,606)	(56,829)
Closing balance	-	2,032,672	2,031,850	2,029,663	2,026,158

(a) The Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) was established in the Finance portfolio on 1 February 2019. The balance of the current Aboriginal and Torres Strait Islander Land Account was transferred from the Department of Prime Minister and Cabinet to the ATSILSFF. At Budget 2019-20, a full update of the ATSILSFF will be undertaken, with estimates updated in line with the ATSILSFF investment mandate and anticipated returns.

Table 2.2.2: Performance criteria for Outcome 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018-19 Budget.

<p>Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice and service delivery².</p>
<p>Program 2.1 – Public Sector Governance Performance Criteria The government and key Parliamentary committees have confidence that public resources are used efficiently, effectively, economically and ethically. Targets Australian National Audit Office (ANAO) reports and Joint Committee of Public Accounts and Audit (JCPAA) consideration of these reports do not include adverse findings on the PGPA Act and associated rules³.</p>
<p>Program 2.2 – Transforming Government No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.</p>

² The number of 2018-19 and 2019-20 and beyond performance criteria published in the 2018-19 Portfolio Budget Statements was reduced as allowed by the Finance Secretary's Direction under Subsection 36(3) of the PGPA Act 13 dated 3 March 2017 – 'Requirements for Performance information included the Portfolio Budget Statements.' The complete suite of performance criteria is published in Finance's 2018-19 Corporate Plan with results to be reported in the 2018-19 Annual Performance Statements.

³ The performance criteria for this program was updated as part of the development of Finance's 2018-19 Corporate Plan.

Program 2.3 – Property and Construction

Performance Criteria

In accordance with government targets:

- Better utilisation of office space leased by non-corporate Commonwealth entities.
- Absorb Commonwealth entities' lease requirements into existing vacant office accommodation where it is feasible to do so (Operation Tetris).
- Ensure that leases and other property services are delivered through coordinated procurements.
- Continued rationalisation, through divestment, of the property portfolio in 2018-19 to ensure it continues to meet contemporary requirements.

Targets

Property efficiencies delivered through the Whole-of-Australian Government (WoAG) property services coordinated procurement arrangements (leasing and facilities management).

Proceeds from divestments are returned to the Budget and savings delivered through the reduction in ongoing property management and maintenance costs. Ensure the newly established online Australian Government Property Register remains an accurate source of all Commonwealth land holdings and assists in identifying those landholdings that could be considered surplus to requirements³.

Program 2.4 – Insurance and Risk Management

No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

Program 2.5 – Technology and Procurement Services

No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

Program 2.6 – Service Delivery Office

No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

Program 2.7 – Public Sector Superannuation

Performance Criteria

The Commonwealth government's civilian superannuation schemes are effectively administered.

Targets

The operational objectives for the administration of civilian superannuation schemes regarding benefit payments, pension and contributions processing and the despatch of members' statements are met³.

Program 2.8 – Australian Government Investment Funds

Performance Criteria

Investment mandates are set for each Australian Government Investment Fund which assists in achieving the financial and risk objectives and are consistent with the policy, regulatory and legislative framework.

Targets

Investment mandates for the managed funds issued by the Australian Government are met³.

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

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

Budgeted expenses for Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill 3)					
Electorate and ministerial support costs	255,704	291,472	267,818	268,660	295,942
Australian Political Exchange Program	431	927	940	954	941
Australian Political Parties for Democracy Program	2,294	2,200	2,200	2,200	2,200
Special appropriations					
<i>Commonwealth of Australia Constitution Act (s66) (a)</i>					
<i>Parliamentary Entitlements Act 1990</i>	5,032	5,230	5,230	5,230	5,230
<i>Parliamentary Retirement Travel Act 2002</i>	77,774	-	-	-	-
<i>Parliamentary Business Resources Act 2017</i>	2	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	93,460	221,253	222,170	225,710	228,959
	17,412	1,514	1,382	1,335	4,536
Administered total	452,109	522,596	499,740	504,089	537,808
Departmental expenses					
Departmental appropriation (c)					
Services to Senators, Members and their staff	37,487	30,127	29,600	27,946	27,900
Car-w ith-driver and associated transport services	620	478	503	504	504
Expenses not requiring appropriation in the Budget year (b)	2,091	1,492	1,443	1,447	1,473
Departmental total	40,198	32,096	31,547	29,898	29,877
Total expenses for Program 3.1	492,307	554,692	531,287	533,987	567,685

Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill 3)	258,429	294,599	270,958	271,814	299,083
Special appropriations	176,268	226,483	227,400	230,940	234,189
Expenses not requiring appropriation in the Budget year (b)	17,412	1,514	1,382	1,335	4,536
Administered total	452,109	522,596	499,740	504,089	537,808
Departmental expenses					
Departmental appropriation (c)	38,107	30,604	30,103	28,451	28,404
Expenses not requiring appropriation in the Budget year (b)	2,091	1,492	1,443	1,447	1,473
Departmental total	40,198	32,096	31,547	29,898	29,877
Total expenses for Outcome 3	492,307	554,692	531,287	533,987	567,685

	2017-18	2018-19
Average staffing level (number)	173	168

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

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

Table 2.3.2: Performance criteria for Outcome 3

Table 2.3.2 below details the performance criteria for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018-19 Budget.

Outcome 3 – Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted program ² .
Program 3.1 – Ministerial and Parliamentary Services No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

² The number of 2018-19 and 2019-20 and beyond performance criteria published in the 2018-19 Portfolio Budget Statements was reduced as allowed by the Finance Secretary's Direction under Subsection 36(3) of the PGPA Act dated 3 March 2017 – 'Requirements for Performance information included the Portfolio Budget Statements.' The complete suite of performance criteria is published in Finance's 2018-19 Corporate Plan with results to be reported in the 2018-19 Annual Performance Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Disability Care Australia Fund Special Account - s11 Disability Care Australia Fund Act 2013 (A) (a)	2					
2018-19		-	19,789,671	(19,789,671)	-	-
2017-18		-	20,567,582	(20,567,582)	-	-
Medical Research Future Fund Special Account - s14 Medical Research Future Fund Act 2015 (A) (b)	2					
2018-19		-	20,567,582	(20,567,582)	-	-
2017-18		-	11,399,484	(11,399,484)	-	-
Building Australia Fund Special Account - s13 Nation-building Funds Act 2008 (A) (c)	2					
2018-19		-	3,872,476	(3,872,476)	-	-
2017-18		-	4,124,265	(4,124,265)	-	-
Education Investment Fund - Finance Special Account - s132 Nation-building Funds Act 2008 (A) (d)	2					
2018-19		-	3,943,589	(3,943,589)	-	-
2017-18		-	4,556,729	(4,556,729)	-	-

Table continues on next page

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Comcover Special Account - s78 PGPA Act (D)	2					
2018-19		480,467	154,910	(154,840)	-	480,537
2017-18		496,273	150,759	(166,565)	-	480,467
Coordinated Procurement Contracting Special Account - s78 PGPA Act (D)	2					
2018-19		-	-	-	-	-
2017-18		127,302	24,209	(114,618)	-	36,893
Coordinated Procurement Contracting Special Account 2018 - s78 PGPA Act (D) (e)	2					
2018-19		36,893	22,567	(18,849)	-	40,612
2017-18		-	-	-	-	-
Property Special Account 2014 - s78 PGPA Act (D)	2					
2018-19		315,943	174,284	(220,698)	-	269,529
2017-18		183,496	290,773	(158,326)	-	315,943
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account - s12	2					
Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (A) (f)						
2018-19		-	716,798	(716,798)	-	-
2017-18		-	-	-	-	-
Total special accounts						
2018-19 Budget estimate		833,303	49,241,877	(49,284,503)	-	790,678
<i>Total special accounts</i>						
<i>2017-18 actual</i>		<i>807,071</i>	<i>41,113,801</i>	<i>(41,087,569)</i>	-	<i>833,303</i>

(A) = Administered

(D) = Departmental

- (a) The DisabilityCare Australia Fund has been established for holding and investing the additional Medicare Levy proceeds for the purpose of making payments to reimburse the Commonwealth and the States and Territories for costs incurred in relation to the NDIS. More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1 on page 34.
- (b) More information on the Medical Research Future Fund can be found in Table 2.2.1.2 on page 35.
- (c) More information on the Building Australia Fund can be found in Table 2.2.1.3 on page 36.
- (d) More information on the Education Investment Fund can be found in Table 2.2.1.4 on page 37.
- (e) The Coordinated Procurement Contracting Special Account 2018 replaces the former Coordinated Procurement Contracting Special Account, which was repealed on 21 September 2018.
- (f) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund Act can be found in Table 2.2.1.5 on page 38.

3.2 BUDGETED FINANCIAL STATEMENTS

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018-19 budget year, including the impact of budget measures and resourcing on financial statements.

3.2.1 Analysis of budgeted financial statements

Budgeted Statement of Comprehensive Income - Departmental

Finance is budgeting an \$8.9m surplus for 2018-19, reduced from the \$33.6m surplus forecasted at the 2018-19 budget. This is primarily due to revisions of supplier expenses, depreciation and amortisation expenses.

Budgeted Balance Sheet – Departmental

The budgeted equity position for 2018-19 is \$2,130.5m, up from the \$2,101.6m forecasted at the 2018-19 budget. This is primarily due to increases in land and buildings revaluations and a reduction against outstanding insurance claims provisions.

Schedule of Administered Activity

Estimated administered income for 2018-19 is \$2,062.0m, up from the \$1,652.9m forecasted at the 2018-19 budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds.

Estimated administered expenses for 2018-19 is \$12,493.7m, up from the \$12,309.3m forecasted at the 2018-19 budget. This is due to revisions of superannuation, Australian Government Investment Funds estimates and electorate and ministerial support costs.

Budgeted Schedule of Assets and Liabilities – Administered

The net liabilities are estimated to total \$105,387.9m by 30 June 2019, a decrease from the \$121,804.8m forecasted at the 2018-19 budget. This is primarily due to revisions in estimates for the Australian Government Investment Funds.

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	168,477	162,791	163,516	161,459	161,551
Suppliers	164,952	198,387	171,284	144,997	149,629
Depreciation and amortisation (a)	44,266	43,679	43,899	44,601	45,266
Losses from asset sales (b)	-	-	414	-	-
Write-down and impairment of assets	2,195	26,469	14,600	24,400	8,000
Insurance claims	97,246	138,016	142,829	147,279	151,879
Other expenses	9,758	7,662	7,662	7,662	7,662
Total expenses	486,894	577,004	544,204	530,398	523,987
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	69,368	80,359	73,224	71,420	71,460
Insurance premiums	138,344	144,364	149,292	153,876	158,565
Rental income	75,279	73,221	74,243	75,849	77,044
Other	8,979	-	-	-	-
Total own-source revenue	291,970	297,944	296,759	301,145	307,069
Gains					
Gains on valuations	26,065	4,410	4,900	11,651	14,709
Net gains from asset sales (b)	33,913	25,991	-	-	-
Other (c)	1,442	1,386	1,385	1,385	1,385
Total gains	61,420	31,787	6,285	13,036	16,094
Total own-source income	353,390	329,731	303,044	314,181	323,163
Net (cost of)/contribution by services	(133,504)	(247,273)	(241,160)	(216,217)	(200,824)
Revenue from Government	262,577	258,962	255,283	236,112	236,172
Surplus/(deficit) before income tax	129,073	11,689	14,123	19,895	35,348
Income tax expense	2,152	2,797	2,797	2,797	2,797
Surplus/(deficit) after income tax	126,921	8,892	11,326	17,098	32,551
Total comprehensive income/(loss) attributable to the Australian Government	126,921	8,892	11,326	17,098	32,551

Table continues on next page

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

Note: Impact of net cash appropriation arrangements

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	171,187	52,571	55,225	61,699	77,817
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	44,266	43,679	43,899	44,601	45,266
Total comprehensive income/(loss) - as per the statement of comprehensive income	126,921	8,892	11,326	17,098	32,551

Prepared on Australian Accounting Standards basis.

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

Entity Additional Estimates Statements – Department of Finance

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	772,294	639,616	639,616	639,616	639,616
Trade and other receivables	229,496	148,426	147,942	166,288	179,194
Other financial assets	9,799	12,522	12,522	12,522	12,522
Total financial assets	1,011,589	800,564	800,080	818,426	831,332
Non-financial assets					
Land and buildings (b)	1,024,701	948,303	930,882	895,736	873,228
Property, plant and equipment	26,415	93,942	115,767	130,475	145,363
Investment property (b)	783,282	789,221	794,121	805,772	820,481
Intangibles	89,251	116,445	107,911	94,502	81,094
Other non-financial assets	7,989	7,989	7,989	7,989	7,989
Total non-financial assets	1,931,638	1,955,900	1,956,670	1,934,474	1,928,155
Total assets	2,943,227	2,756,464	2,756,750	2,752,900	2,759,487
LIABILITIES					
Payables					
Suppliers	71,477	78,021	84,569	91,117	91,117
Unearned Revenue	16,968	16,968	16,968	16,968	16,968
Return of equity	189,823	57,145	57,145	57,145	57,145
Other payables	6,226	5,352	6,119	6,886	6,886
Total payables	284,494	157,486	164,801	172,116	172,116
Provisions					
Employee provisions	62,479	65,955	68,387	70,819	70,819
Outstanding insurance claims	381,912	381,913	381,913	381,913	381,913
Other provisions	20,648	20,648	20,648	20,648	20,648
Total provisions	465,039	468,516	470,948	473,380	473,380
Total liabilities	749,533	626,002	635,749	645,496	645,496
Net assets	2,193,694	2,130,462	2,121,001	2,107,404	2,113,991
EQUITY*					
Contributed equity	1,420,938	1,453,994	1,466,181	1,474,927	1,483,707
Reserves	237,899	237,899	237,899	237,899	237,899
Retained surplus (accumulated deficit)	534,857	438,569	416,921	394,578	392,385
Total equity	2,193,694	2,130,462	2,121,001	2,107,404	2,113,991

Prepared on Australian Accounting Standards basis.

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

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

(b) Primarily represents properties in the Australian Government's non-Defence property portfolio.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	534,857	237,899	1,420,938	2,193,694
Adjusted opening balance	534,857	237,899	1,420,938	2,193,694
Surplus/(deficit) for the period	8,892	-	-	8,892
Total comprehensive income	8,892	-	-	8,892
Transactions with owners				
Distributions to owners				
Returns on capital:				
Returns of contributed equity	(105,178)	-	-	(105,178)
Contributions by owners				
Equity injection - Appropriation (a)	-	-	42,211	42,211
Departmental capital budget (DCB)	-	-	8,488	8,488
Restructuring (b)	-	-	(17,643)	(17,643)
Sub-total transactions with owners	(105,178)	-	33,056	(72,122)
Estimated closing balance as at 30 June 2019	438,569	237,899	1,453,994	2,130,462
Closing balance attributable to the Australian Government	438,569	237,899	1,453,994	2,130,462

Prepared on Australian Accounting Standards basis.

(a) Equity injections for construction and ICT projects.

(b) Represents transfers of assets and liabilities to other Commonwealth entities.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Rendering of services	149,009	145,588	139,472	140,652	141,617
Appropriations	258,913	336,435	255,497	217,495	223,265
Insurance premiums	138,344	144,364	149,292	153,876	158,565
Other	15,364	8,265	8,265	6,888	6,888
Total cash received	561,630	634,652	552,526	518,911	530,335
Cash used					
Employees	165,193	160,359	161,084	159,027	161,551
Suppliers	184,569	192,332	163,765	137,064	148,244
Insurance claims	153,583	138,016	142,829	147,279	151,879
s74 External Revenue transferred to the OPA	-	105,178	32,973	39,441	34,744
Other	-	9,692	9,692	9,692	10,459
Total cash used	503,345	605,577	510,343	492,503	506,877
Net cash from/(used by) operating activities	58,285	29,075	42,183	26,408	23,458
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	133,441	60,512	1,260	-	-
Total cash received	133,441	60,512	1,260	-	-
Cash used					
Construction/Purchase of land and buildings	19,678	42,158	12,129	2,950	-
Construction/Purchase of property, plant and equipment	4,179	47,868	32,647	26,564	26,580
Construction/Purchase of intangibles	17,866	48,729	10,854	5,640	5,658
Construction/Purchase of investment properties	17,414	1,529	-	-	-
Total cash used	59,137	140,284	55,630	35,154	32,238
Net cash from/(used by) investing activities	74,304	(79,772)	(54,370)	(35,154)	(32,238)

Table continues on next page

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	37,300	50,697	12,187	8,746	8,780
Total cash received	37,300	50,697	12,187	8,746	8,780
Cash Used					
Return of contributed equity	51,330	132,678	-	-	-
Restructuring	96,063	-	-	-	-
Total cash used	147,393	132,678	-	-	-
Net cash from/(used by) financing activities	(110,093)	(81,981)	12,187	8,746	8,780
Net increase/(decrease) in cash held	22,496	(132,678)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	749,798	772,294	639,616	639,616	639,616
Cash and cash equivalents at the end of the reporting period	772,294	639,616	639,616	639,616	639,616

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	6,480	8,488	6,515	6,563	6,597
Equity injections - Act No. 2 and Bill 4	74,853	42,211	5,672	2,183	2,183
Total new capital appropriations	81,333	50,699	12,187	8,746	8,780
Provided for:					
Purchase of non-financial assets	41,333	50,699	12,187	8,746	8,780
Other Items	40,000	-	-	-	-
Total items	81,333	50,699	12,187	8,746	8,780
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	6,480	8,488	6,515	6,563	6,597
Funded by equity injections	48,806	97,513	25,414	5,133	2,183
Funded internally from departmental resources (b)	17,511	34,283	23,701	23,458	23,458
TOTAL	72,797	140,284	55,630	35,154	32,238
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total asset additions	72,797	140,284	55,630	35,154	32,238
Total cash used to acquire assets	72,797	140,284	55,630	35,154	32,238

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Includes the following sources of funding:
- Current Bill 3 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).
 - Funds held in special accounts.

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Land	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018							
Gross book value	376,014	623,536	34,720	783,282	163,504	28,154	2,009,210
Accumulated depreciation/ amortisation and impairment	-	(3,001)	(8,306)	-	(74,253)	-	(85,560)
Opening net book balance	376,014	620,535	26,414	783,282	89,251	28,154	1,923,650
CAPITAL ASSET ADDITIONS							
Estimated expenditure on new or replacement assets							
By purchase - appropriation equity (a)	5,315	36,843	46,272	1,529	41,837	-	131,796
By purchase - appropriation ordinary annual services (b)	-	-	1,596	-	6,892	-	8,488
From acquisition of entities or operations (including restructuring)	-	-	-	-	-	-	-
Total additions	5,315	36,843	47,868	1,529	48,729	-	140,284
Other movements							
Assets held for sale or in a disposal group held for sale	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	(13,650)	(8,494)	-	(21,535)	-	(43,679)
Disposals (c)	-	-	-	-	-	-	-
From disposal of entities or operations (including restructuring)	(31,742)	(45,012)	-	-	-	-	(76,754)
Gains	-	-	-	4,410	-	-	4,410
Total other movements	(31,742)	(58,662)	(8,494)	4,410	(21,535)	-	(116,023)
As at 30 June 2019							
Gross book value	349,587	615,367	82,588	789,221	212,233	28,154	2,077,150
Accumulated depreciation/ amortisation and impairment	-	(16,651)	(16,800)	-	(95,788)	-	(129,239)
Closing net book balance	349,587	598,716	65,788	789,221	116,445	28,154	1,947,911

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections appropriations provided through Appropriation Act (No. 2) 2018-19 and Appropriation Bill (No. 4) 2018-19, including Collection Development Acquisition Budgets (CDABs).
- (b) Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No.1) 2018-19 and Appropriation Bill (No. 3) 2018-19 for depreciation/amortisation expenses, DCBs or other operational expenses.
- (c) Net proceeds may be returned to the Official Public Account (OPA).

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	298,736	344,335	327,100	328,611	352,978
Suppliers	150,659	206,330	242,718	257,559	268,745
Superannuation (a)	8,459,462	8,455,567	8,305,918	8,400,275	8,487,755
Distributions from the Investment Funds (b)	129,897	3,223,977	2,123,134	1,993,211	2,039,003
Grants	2,935	2,957	3,001	3,019	3,039
Depreciation and amortisation	17,196	20,691	20,691	20,691	20,691
Losses on sale of investments	-	235,852	-	-	-
Other expenses	253,423	3,947	3,835	3,389	3,374
Total expenses administered on behalf of Government	9,312,308	12,493,656	11,026,397	11,006,755	11,175,585
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Rendering of services	3,815	3,904	3,904	3,904	3,904
Interest and dividends (c)	223,542	895,767	1,058,210	1,197,388	1,242,672
Superannuation contributions (d)	1,214,038	1,148,550	1,109,720	1,059,257	1,018,782
Other revenue	14,059	9,310	9,310	9,310	9,310
Total non-taxation revenue	1,455,454	2,057,531	2,181,144	2,269,859	2,274,668
Total own-source revenue administered on behalf of Government	1,455,454	2,057,531	2,181,144	2,269,859	2,274,668
Gains					
Gain on sale of investments	763,532	-	108,472	123,882	129,355
Other gains	427	4,455	4,455	4,455	4,455
Total gains administered on behalf of Government	763,959	4,455	112,927	128,337	133,810
Total own-sourced income administered on behalf of Government	2,219,413	2,061,986	2,294,071	2,398,196	2,408,478
Net (cost of)/contribution by services	(7,092,895)	(10,431,670)	(8,732,326)	(8,608,559)	(8,767,108)
Total comprehensive income/(loss)	(7,092,895)	(10,431,670)	(8,732,326)	(8,608,559)	(8,767,108)

Prepared on Australian Accounting Standards basis.

- (a) The 2018-19 revised budget is calculated using the long-term government bond rate as at 1 July 2018 (that best matched the individual scheme's liability duration, these rates range between 2.9 and 3.1 per cent per annum). Forward estimates are calculated using the discount rate applied in the latest Long Term Cost Report (5 per cent, as recommended by the superannuation scheme actuaries).
- (b) Represents estimates of expenses to be transferred from the Australian Government Investment Funds. This item does not include equity payments. For more detail on each fund, refer to Tables 2.2.1.1-2.2.1.5.
- (c) Estimates of interest include interest earnings for the Australian Government Investment Funds. Dividend revenue represents revenue from corporate Commonwealth entities which are treated as administered receipts of the department.
- (d) Principally Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) notional employer superannuation contributions.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	211,322	250,115	271,727	288,985	311,687
Investments (a)	30,660,522	28,788,715	36,206,407	38,630,289	38,816,916
Other financial assets	18,620	9,583	9,583	9,583	9,583
Total financial assets	30,890,464	29,048,413	36,487,717	38,928,857	39,138,186
Non-financial assets					
Buildings	26,025	23,046	20,029	17,075	14,176
Property, plant and equipment	76,371	72,868	67,154	61,465	55,799
Intangibles	668	1,188	1,188	1,188	1,188
Other non-financial assets	3,297	3,324	3,324	3,324	3,324
Total non-financial assets	106,361	100,426	91,695	83,052	74,487
Total assets administered on behalf of Government	30,996,825	29,148,839	36,579,412	39,011,909	39,212,673
LIABILITIES					
Payables					
Suppliers	12,141	12,141	12,141	12,141	12,141
Other payables	297,350	12,277	12,277	12,277	12,277
Total payables	309,491	24,418	24,418	24,418	24,418
Provisions					
Employee provisions (b)	235,867	235,867	235,867	235,867	235,867
Superannuation (c)	183,067,033	134,259,196	137,287,846	140,226,090	143,013,963
Other provisions	17,350	17,268	17,275	16,760	16,194
Total provisions	183,320,250	134,512,331	137,540,988	140,478,717	143,266,024
Total liabilities administered on behalf of Government	183,629,741	134,536,749	137,565,406	140,503,135	143,290,442
Net assets/(liabilities)	(152,632,916)	(105,387,910)	(100,985,994)	(101,491,226)	(104,077,769)

Prepared on Australian Accounting Standards basis.

- (a) Represents investments in the Australian Government Investment Funds. Also represented are investments in other Commonwealth entities that are 100 per cent owned by the Commonwealth and assets of former superannuation schemes administered by the Australian Government.
- (b) Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the *Members of Parliament (Staff) Act 1984*.
- (c) Represents the unfunded liabilities for the government's civilian superannuation schemes. The 2017-18 Actual is calculated using the long-term government bond rate as at 30 June 2018 (that best matched the individual scheme's liability duration, these rates range between 2.9 and 3.1 per cent per annum). The revised budget and forward estimates are calculated using the discount rate applied in the latest Long Term Cost Report (5 per cent, as recommended by the superannuation scheme actuaries). This reflects the average annual rate estimated to apply over the long term of the liability and it reduces the volatility in reported liabilities that would occur from year to year if the long-term government bond rate was used.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Rendering of services	2,710	3,902	3,902	3,902	3,902
Interest and dividends (a)	203,196	899,595	1,053,133	1,192,468	1,237,937
Superannuation contributions - employers (b)	1,204,374	1,127,144	1,080,793	1,034,480	988,022
Superannuation funds contributions - members (c)	2,028,753	1,894,747	1,983,848	2,077,341	2,183,115
Other	369,074	2,764	2,802	2,802	2,802
Total cash received	3,808,107	3,928,152	4,124,478	4,310,993	4,415,779
Cash used					
Employees (d)	297,132	301,894	305,739	307,255	295,190
Suppliers	179,499	209,177	238,263	253,104	264,290
Distributions from the investment funds (e)	129,897	3,223,977	2,123,134	1,993,211	2,039,003
Grants	2,935	2,200	2,200	2,200	2,200
Superannuation payments (f)	6,561,312	6,821,753	7,102,762	7,425,530	7,915,431
Other	7,763	4,029	3,828	3,904	3,940
Total cash used	7,178,538	10,563,030	9,775,926	9,985,204	10,520,054
Net cash from/(used by) operating activities	(3,370,431)	(6,634,878)	(5,651,448)	(5,674,211)	(6,104,275)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	32,682,672	11,476,033	8,401,870	8,354,801	8,401,223
Repayments of advances and loans	11,945	12,180	12,400	12,444	12,801
Other	1,472	-	-	-	-
Total cash received	32,696,089	11,488,213	8,414,270	8,367,245	8,414,024
Cash used					
Purchase of property, plant and equipment	17,567	14,930	12,160	12,248	12,326
Investments	39,495,417	7,708,176	15,504,387	10,640,497	8,441,282
Other	290,500	386,500	203,400	11,000	21,000
Total cash used	39,803,484	8,109,606	15,719,947	10,663,745	8,474,608
Net cash from/(used by) investing activities	(7,107,395)	3,378,607	(7,305,677)	(2,296,500)	(60,584)

Table continues on next page

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributions to the Investment Funds	8,767,768	6,503,550	12,277,990	7,204,679	4,957,500
Total cash received	8,767,768	6,503,550	12,277,990	7,204,679	4,957,500
Cash used					
Distributions from the Investment Funds (e)	-	7,875,379	4,000,000	4,000,000	4,000,000
Total cash used	-	7,875,379	4,000,000	4,000,000	4,000,000
Net cash from/(used by) financing activities	8,767,768	(1,371,829)	8,277,990	3,204,679	957,500
Net increase/(decrease) in cash held	(1,710,058)	(4,628,100)	(4,679,135)	(4,766,032)	(5,207,359)
Cash and cash equivalents at beginning of reporting period (g)	1,159	858	-	-	-
Cash from Official Public Account for:					
- Appropriations	4,998,811	7,336,579	7,592,972	7,908,430	8,437,938
Total cash from Official Public Account	4,998,811	7,336,579	7,592,972	7,908,430	8,437,938
Cash to Official Public Account for:					
- Appropriations	(3,289,054)	(2,709,337)	(2,913,837)	(3,142,398)	(3,230,579)
Total cash to Official Public Account	(3,289,054)	(2,709,337)	(2,913,837)	(3,142,398)	(3,230,579)
Cash and cash equivalents at end of reporting period	858	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	4,983	5,054	5,150	5,238	5,316
Administered Assets and Liabilities - Act 2 and Bill 4	512,546	231,500	148,416	11,016	11,016
Total new capital appropriations	517,529	236,554	153,566	16,254	16,332
Provided for:					
<i>Purchase of non-financial assets</i>	4,638	5,070	5,166	5,254	5,332
<i>Other Items</i>	512,891	231,484	148,400	11,000	11,000
Total items	517,529	236,554	153,566	16,254	16,332
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	4,893	5,054	5,150	5,238	5,316
Funded by Administered Assets and Liabilities (b)	1,404	2,746	16	16	16
Funded by special appropriations	11,270	7,130	6,994	6,994	6,994
TOTAL	17,567	14,930	12,160	12,248	12,326
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total asset additions	17,567	14,930	12,160	12,248	12,326
Total cash used to acquire assets	17,567	14,930	12,160	12,248	12,326

Prepared on Australian Accounting Standards basis.

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

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	41,249	79,264	1,448	121,961
Accumulated depreciation/amortisation and impairment	(15,226)	(2,892)	(780)	(18,898)
Opening net book balance	26,023	76,372	668	103,063
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	9,309	5,101	520	14,930
Total additions	9,309	5,101	520	14,930
Other movements				
Depreciation/amortisation expense	(12,086)	(8,605)	-	(20,691)
Disposals	(200)	-	-	(200)
Total other movements	(12,286)	(8,605)	-	(20,891)
As at 30 June 2019				
Gross book value	50,358	84,365	1,968	136,691
Accumulated depreciation/amortisation and impairment	(27,312)	(11,497)	(780)	(39,589)
Closing net book balance	23,046	72,868	1,188	97,102

Prepared on Australian Accounting Standards basis.

AUSTRALIAN ELECTORAL COMMISSION

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AUSTRALIAN ELECTORAL COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

No changes have occurred that impact on the Australian Electoral Commission's (AEC's) Strategic Direction since the issue of the 2018-19 Portfolio Budget Statements. A full outline of the AEC's Strategic Direction can be found in the 2018-19 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills (Nos 3 and 4), Special Appropriations and Special Accounts.

Table 1.1: Australian Electoral Commission resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017-18</i>	<i>2018-19</i>	<i>2018-19</i>	<i>2018-19</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation	142,298	385,692	1,919	387,611
s74 External Revenue (b)	17,558	11,038	-	11,038
Departmental capital budget (c)	22,370	13,572	-	13,572
Total departmental annual appropriations	182,226	410,302	1,919	412,221
Total departmental special appropriations (d)	14,900	14,900	-	14,900
Total departmental resourcing	197,126	425,202	1,919	427,121
Administered				
Total administered special appropriations	644	76,000	-	76,000
Special accounts				
Opening balance	1,285	1,338	(10)	1,328
Total special account receipts	1,285	1,338	(10)	1,328
Total administered resourcing	1,929	77,338	(10)	77,328
Total resourcing for Australian Electoral Commission	199,055	502,540	1,909	504,449
			<i>Actual</i>	
			<i>2017-18</i>	<i>2018-19</i>
Average staffing level (number)			795	788

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

- (a) Appropriation Act (No. 1) 2018-19 and Appropriation Bill (No. 3) 2018-19.
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget.

Table 1.2: Australian Electoral Commission 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
AEC - Nominations	1.1				
Departmental expenses		1,919	2,512	4,208	792
Total		1,919	2,512	4,208	792
Total expense measures					
Departmental		1,919	2,512	4,208	792
Total		1,919	2,512	4,208	792

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills (Nos. 3. and 4).

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual appropriations					
AEC - Nominations	1.1	1,919	2,512	4,208	792
Net impact on appropriations for Outcome 1 (departmental)		1,919	2,512	4,208	792
Total net impact on appropriations for Outcome 1		1,919	2,512	4,208	792

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes.	164,668	399,264	401,183	1,919	
Total departmental	164,668	399,264	401,183	1,919	-
Total administered and departmental	164,668	399,264	401,183	1,919	-

Note: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2018-19

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

Section 2: Revisions to outcomes and planned performance

2 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The AEC has not made any changes to the objectives, deliverables and key performance indicators of any programme since the 2018-19 Portfolio Budget Statements. The following tables provide an update of the 2017-18 actual expenses and the 2018-19 estimated expenses incorporating the estimates variations provided in Section 1.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.					
	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	730	76,000	-	-	76,000
Administered total	730	76,000	-	-	76,000
Departmental expenses					
Departmental appropriation	130,567	387,611	110,289	144,366	380,008
s74 External Revenue (a)	17,558	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	9,500	8,821	9,612	12,051	12,051
Departmental total	172,525	422,370	145,839	182,355	417,997
Total expenses for program 1.1	173,255	498,370	145,839	182,355	493,997
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	730	76,000	-	-	76,000
Administered total	730	76,000	-	-	76,000
Departmental expenses					
Departmental appropriation	130,567	387,611	110,289	144,366	380,008
s74 External Revenue (a)	17,558	11,038	11,038	11,038	11,038
Special appropriations	14,900	14,900	14,900	14,900	14,900
Expenses not requiring appropriation in the Budget year (b)	9,500	8,821	9,612	12,051	12,051
Departmental total	172,525	422,370	145,839	182,355	417,997
Total expenses for Outcome 1	173,255	498,370	145,839	182,355	493,997

	2017-18	2018-19
Average staffing level (number)	795	788

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

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

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

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018-19 Budget.

Outcome 1 – Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.
Program 1.1 – Deliver Electoral Events No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Opening balance	Receipts	Payments	Adjustments	Closing balance
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Special Account by Determination - Services for Other Entities and Trust Moneys Special Account - Australian Electoral Commission - s78 PGPA Act (A)	1				
2018-19	1,328	2,500	(2,500)	-	1,328
<i>2017-18</i>	<i>1,285</i>	<i>55</i>	<i>(12)</i>	<i>-</i>	<i>1,328</i>
Total special accounts 2018-19 Budget estimate	1,328	2,500	(2,500)	-	1,328
<i>Total special accounts 2017-18 actual</i>	<i>1,285</i>	<i>55</i>	<i>(12)</i>	<i>-</i>	<i>1,328</i>

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2018-19 Portfolio Budget Statements. Additional funding provided supports Commonwealth Electoral Act changes for the nominations process.

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	88,084	178,239	78,787	86,365	178,239
Suppliers	74,580	235,310	57,440	83,939	227,707
Depreciation and amortisation	9,500	8,736	9,527	11,966	11,966
Finance costs	52	-	-	-	-
Write-down and impairment of assets	309	-	-	-	-
Other expenses	-	85	85	85	85
Total expenses	172,525	422,370	145,839	182,355	417,997
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	17,285	11,038	11,038	11,038	11,038
Other revenue	273	-	-	-	-
Total own-source revenue	17,558	11,038	11,038	11,038	11,038
Gains					
Other gains	47	85	85	85	85
Total gains	47	85	85	85	85
Total own-source income	17,605	11,123	11,123	11,123	11,123
Net cost of / (contribution by) services	(154,920)	(411,247)	(134,716)	(171,232)	(406,874)
Revenue from Government	161,198	402,511	125,189	159,266	394,908
Surplus/(deficit) attributable to the Australian Government	6,278	(8,736)	(9,527)	(11,966)	(11,966)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	178	-	-	-	-
Total other comprehensive income	178	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	6,456	(8,736)	(9,527)	(11,966)	(11,966)

Table continues on next page

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

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	15,956	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	9,500	8,736	9,527	11,966	11,966
Total comprehensive income/(loss) - as per the statement of comprehensive income	6,456	(8,736)	(9,527)	(11,966)	(11,966)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the DCB) provided through Appropriation Act (No. 1) or Appropriation Bill (No. 3) equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,715	1,715	1,715	1,715	1,715
Trade and other receivables	119,423	119,423	119,423	119,423	119,423
Total financial assets	121,138	121,138	121,138	121,138	121,138
Non-financial assets					
Land and buildings	6,757	7,883	5,533	5,332	2,177
Property, plant and equipment	7,273	7,605	9,161	8,685	16,514
Intangibles	10,140	13,518	15,660	14,966	8,983
Inventories	5,104	5,104	5,104	5,104	5,104
Other non-financial assets	2,773	2,773	2,773	2,773	2,773
Total non-financial assets	32,047	36,883	38,231	36,860	35,551
Assets held for sale	-	-	-	-	-
Total assets	153,185	158,021	159,369	157,998	156,689
LIABILITIES					
Payables					
Suppliers	9,894	10,476	10,476	10,476	10,476
Other payables	3,908	3,174	3,174	3,174	3,174
Total payables	13,802	13,650	13,650	13,650	13,650
Provisions					
Employee provisions	22,251	22,403	22,403	22,403	22,403
Other provisions	1,780	1,780	1,780	1,780	1,780
Total provisions	24,031	24,183	24,183	24,183	24,183
Total liabilities	37,833	37,833	37,833	37,833	37,833
Net assets	115,352	120,188	121,536	120,165	118,856
EQUITY*					
Parent entity interest					
Contributed equity	82,743	96,315	107,190	117,785	128,442
Reserves	22,852	22,852	22,852	22,852	22,852
Retained surplus / (accumulated deficit)	9,757	1,021	(8,506)	(20,472)	(32,438)
Total parent entity interest	115,352	120,188	121,536	120,165	118,856
Total Equity	115,352	120,188	121,536	120,165	118,856

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	9,757	22,852	82,743	115,352
Adjusted opening balance	9,757	22,852	82,743	115,352
Comprehensive income				
Surplus/(deficit) for the period	(8,736)	-	-	(8,736)
Total comprehensive income	(8,736)	-	-	(8,736)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	13,572	13,572
Sub-total transactions with owners	-	-	13,572	13,572
Estimated closing balance as at 30 June 2019	1,021	22,852	96,315	120,188
Less: non-controlling interests	-	-	-	-
Closing balance attributable to the Australian Government	1,021	22,852	96,315	120,188

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	144,757	402,511	125,189	159,266	394,908
Sale of goods and rendering of services	19,316	11,038	11,038	11,038	11,038
Net GST received	5,849	-	-	-	-
Total cash received	169,922	413,549	136,227	170,304	405,946
Cash used					
Employees	86,859	178,239	78,787	86,365	178,239
Suppliers	86,966	235,225	57,355	83,854	227,622
Other	-	85	85	85	85
Total cash used	173,825	413,549	136,227	170,304	405,946
Net cash from / (used by) operating activities	(3,903)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	3,028	13,572	10,875	10,595	10,657
Total cash used	3,028	13,572	10,875	10,595	10,657
Net cash from / (used by) investing activities	(3,028)	(13,572)	(10,875)	(10,595)	(10,657)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,426	13,572	10,875	10,595	10,657
Total cash received	4,426	13,572	10,875	10,595	10,657
Net cash from/(used by) financing activities	4,426	13,572	10,875	10,595	10,657
Net increase/(decrease) in cash held	(2,505)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	4,220	1,715	1,715	1,715	1,715
Cash and cash equivalents at the end of the reporting period	1,715	1,715	1,715	1,715	1,715

Prepared on Australian Accounting Standards basis.

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	22,370	13,572	10,875	10,595	10,657
Total new capital appropriations	22,370	13,572	10,875	10,595	10,657
Provided for:					
Purchase of non-financial assets	22,370	13,572	10,875	10,595	10,657
Total Items	22,370	13,572	10,875	10,595	10,657
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	22,370	13,572	10,875	10,595	10,657
TOTAL AMOUNT SPENT	22,370	13,572	10,875	10,595	10,657
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	22,370	13,572	10,875	10,595	10,657
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	22,370	13,572	10,875	10,595	10,657

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	7,026	7,485	60,484	74,995
Accumulated depreciation/amortisation and impairment	(269)	(212)	(50,344)	(50,825)
Opening net book balance	6,757	7,273	10,140	24,170
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	4,000	3,259	6,313	13,572
Total additions	4,000	3,259	6,313	13,572
Other movements				
Depreciation/amortisation expense	(2,874)	(2,927)	(2,935)	(8,736)
Total other movements	(2,874)	(2,927)	(2,935)	(8,736)
As at 30 June 2019				
Gross book value	11,026	10,744	66,797	88,567
Accumulated depreciation/amortisation and impairment	(3,143)	(3,139)	(53,279)	(59,561)
Closing net book balance	7,883	7,605	13,518	29,006

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2018-19 and Appropriation Bill (No. 3) 2018-19 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	618	76,000	-	-	76,000
Total expenses administered on behalf of Government	618	76,000	-	-	76,000
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	276	2,000	66	33	2,000
Other revenue	6	-	-	-	-
Total non-taxation revenue	282	2,000	66	33	2,000
Total own-source revenue administered on behalf of Government	282	2,000	66	33	2,000
Total own-source income administered on behalf of Government	282	2,000	66	33	2,000
Net cost of/(contribution by) services	337	74,000	(66)	(33)	74,000
Total comprehensive income (loss) attributable to the Australian Government	(337)	(74,000)	66	33	(74,000)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,328	1,328	1,328	1,328	1,328
Total financial assets	1,328	1,328	1,328	1,328	1,328
Total assets administered on behalf of Government	1,328	1,328	1,328	1,328	1,328
Net assets/(liabilities)	1,328	1,328	1,328	1,328	1,328

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and fines	276	2,000	66	33	2,000
Other	61	-	-	-	-
Total cash received	337	2,000	66	33	2,000
Cash used					
Other	630	76,000	-	-	76,000
Total cash used	630	76,000	-	-	76,000
Net cash from / (used by) operating activities	(293)	(74,000)	66	33	(74,000)
Net increase/(decrease) in cash held	(293)	(74,000)	66	33	(74,000)
Cash and cash equivalents at beginning of reporting period	3,560	1,328	1,328	1,328	1,328
Cash from Official Public Account for:					
- Appropriations	730	76,000	-	-	76,000
Total cash from Official Public Account	730	76,000	-	-	76,000
Cash to Official Public Account - Appropriations	2,669	2,000	66	33	2,000
Total cash to Official Public Account	(2,669)	(2,000)	(66)	(33)	(2,000)
Cash and cash equivalents at end of reporting period	1,328	1,328	1,328	1,328	1,328

Prepared on Australian Accounting Standards basis.

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

The AEC has no budgeted capital administered on behalf of Government.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

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

INDEPENDENT PARLIAMENTARY EXPENSES AUTHORITY

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INDEPENDENT PARLIAMENTARY EXPENSES AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

No changes have occurred that impact on the Independent Parliamentary Expenses Authority's (IPEA's) Strategic Direction since the issue of the 2018-19 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for IPEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills (Nos. 3 and 4), Special Appropriations and Special Accounts.

Table 1.1: Independent Parliamentary Expense Authority resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017-18</i>	<i>2018-19</i>	<i>2018-19</i>	<i>2018-19</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	2,063	4,120	-	4,120
Departmental appropriations	10,142	9,981	40	10,021
s74 External Revenue (b)	564	-	-	-
<i>Total departmental annual appropriations</i>	<i>12,769</i>	<i>14,101</i>	<i>40</i>	<i>14,141</i>
Total departmental resourcing	12,769	14,101	40	14,141
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	496	1,911	-	1,911
Outcome 1	35,430	35,111	92	35,203
<i>Total administered annual appropriations</i>	<i>35,926</i>	<i>37,022</i>	<i>92</i>	<i>37,114</i>
<i>Total administered special appropriations (c)</i>	<i>28,233</i>	<i>31,728</i>	<i>132</i>	<i>31,860</i>
Total administered resourcing	64,159	68,750	224	68,974
Total resourcing for the Independent Parliamentary Expense Authority	76,928	82,851	264	83,115
			<i>Actual</i>	
			<i>2017-18</i>	<i>2018-19</i>
Average staffing level (number)			55	65

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

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

- (a) Appropriation Act (No. 1) 2018-19 and Appropriation Bill (No. 3) 2018-19.
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) For further information on special appropriations please refer to Table 2.1.1 on outcome and program expenses broken down by various funding sources e.g. annual appropriations.

1.3 ENTITY MEASURES

Table 1.2: Independent Parliamentary Expense Authority Measures since Budget

The IPEA has no new measures since the 2018-19 Portfolio Budget Statements.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for IPEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills (Nos. 3 and 4).

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters	1.1	-	35	71	73
Other Variations	1.1	92	110	110	110
Special appropriations					
Movement of Funds	1.1	4,200	(4,200)	-	4,200
Changes in Parameters	1.1	-	36	65	66
Other Variations	1.1	55	66	66	66
Net impact on appropriations for Outcome 1 (administered)		4,347	(3,953)	312	4,515
Outcome 1					
Departmental					
Annual appropriations					
Other Variations	1.1	40	40	40	40
Net impact on appropriations for Outcome 1 (departmental)		40	40	40	40
Total net impact on appropriations for Outcome 1		4,387	(3,913)	352	4,555

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for IPEA through Appropriation Bills (Nos. 3 and 4).

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.	35,039	35,111	35,203	92	-
Total administered	35,039	35,111	35,203	92	-
Departmental programs					
Outcome 1					
Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.	12,199	9,981	10,021	40	-
Total departmental	12,199	9,981	10,021	40	-
Total administered and departmental	47,238	45,092	45,224	132	-

Table 1.5: Appropriation Bill (No. 4) 2018-19

The IPEA have not sought any Additional Estimates through Appropriation Bill No. 4.

Section 2: Revisions to outcomes and planned performance

2 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to outcomes or programs since the 2018-19 Portfolio Budget Statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Linked programs

Department of Finance
Programs <ul style="list-style-type: none">• Program 3.1– Ministerial and Parliamentary Services
Contribution to Outcome 1 made by linked programs <p>IPEA administers and advises on travel related work expenses, and provides independent oversight of work expenses administered by the Department of Finance for current and former parliamentarians and their staff.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Independent Parliamentary Expenses Authority - travel oversight and reporting					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	34,245	35,203	35,762	36,382	36,928
Special appropriations					
<i>Parliamentary Business Resources Act 2017</i>	14,424	34,989	31,484	32,114	37,291
<i>Parliamentary Entitlement Act 1990</i>	13,457	500	250	125	50
<i>Parliamentary Retirement Travel Act 2002</i>	211	494	544	594	603
Administered total	62,337	71,186	68,040	69,215	74,872
Departmental expenses					
Departmental appropriation	8,826	10,021	10,105	8,777	8,815
Expenses not requiring appropriation in the Budget year (a)	56	-	-	-	-
Departmental total	8,882	10,021	10,105	8,777	8,815
Total expenses for program 1.1	71,219	81,207	78,145	77,992	83,687
Average staffing level (number)					
	2017-18	2018-19			
	55	65			

(a) Expenses not requiring appropriation in the Budget year are made up of resources received free of charge by the Australian National Audit Office.

Table 2.1.2: Performance criteria for Outcome 1

The table below details the performance criteria and program associated with Outcome 1.

<p>Outcome 1 - Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.</p>
<p>Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting</p> <p>No changes have been made to the performance criteria for this program since the 2018-19 Portfolio Budget Statements.</p>

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

The IPEA has no special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The main change to the budgeted financial statements since the 2018-19 Portfolio Budget Statements is the re-phasing of election travel costs for parliamentarians from Special Appropriations.

Departmental changes reflect the effect of economic parameter adjustments and other variations.

Administered changes reflect the variations in travel expenditure estimates for parliamentarians and their staff and economic parameter adjustments.

3.2.2 Budgeted financial statements

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017-18 Actual	2018-19 Revised budget	2019-20 Forward estimate	2020-21 Forward estimate	2021-22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	6,500	7,071	7,156	5,811	5,949
Suppliers	2,382	2,950	2,949	2,966	2,866
Total expenses	8,882	10,021	10,105	8,777	8,815
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1	-	-	-	-
Other revenue	66	-	-	-	-
Total own-source revenue	67	-	-	-	-
Total own-source income	67	-	-	-	-
Net cost of / (contribution by) services	(8,815)	(10,021)	(10,105)	(8,777)	(8,815)
Revenue from Government	10,142	10,021	10,105	8,777	8,815
Surplus/(deficit) attributable to the Australian Government	1,327	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	1,327	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	4,073	4,073	4,073	4,073	4,073
Total financial assets	4,123	4,123	4,123	4,123	4,123
Non-financial assets					
Other non-financial assets	28	28	28	28	28
Total non-financial assets	28	28	28	28	28
Total assets	4,151	4,151	4,151	4,151	4,151
LIABILITIES					
Payables					
Suppliers	198	198	198	198	198
Personal benefits	47	47	47	47	47
Other payables	13	13	13	13	13
Total payables	258	258	258	258	258
Provisions					
Employee provisions	2,009	2,009	2,009	2,009	2,009
Total provisions	2,009	2,009	2,009	2,009	2,009
Total liabilities	2,267	2,267	2,267	2,267	2,267
Net assets	1,884	1,884	1,884	1,884	1,884
EQUITY*					
Parent entity interest					
Contributed equity	557	557	557	557	557
Retained surplus / (accumulated deficit)	1,327	1,327	1,327	1,327	1,327
Total parent entity interest	1,884	1,884	1,884	1,884	1,884
Total Equity	1,884	1,884	1,884	1,884	1,884

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	1,327	-	-	557	1,884
Adjusted opening balance	1,327	-	-	557	1,884
Comprehensive income					
Surplus/(deficit) for the period	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Closing balance attributed to the Australian Government	1,327	-	-	557	1,884

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,137	10,021	10,105	8,777	8,815
Section 74 receipts	564	-	-	-	-
Rendering of services	1	-	-	-	-
Other	5	-	-	-	-
Total cash received	8,707	10,021	10,105	8,777	8,815
Cash used					
Employees	5,862	7,071	7,156	5,811	5,949
Suppliers	2,229	2,950	2,949	2,966	2,866
Net GST paid	2	-	-	-	-
s74 receipts transferred to the Official Public Account	564	-	-	-	-
Total cash used	8,657	10,021	10,105	8,777	8,815
Net cash from / (used by) operating activities	50	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	50	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50	50	50

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

The IPEA has no capital budget.

Table 3.6: Statement of asset movements (2018-19 Budget year)

The IPEA has no budgeted non-financial assets.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	854	-	-	-	-
Suppliers	61,483	71,186	68,040	69,215	74,872
Total expenses administered on behalf of Government	62,337	71,186	68,040	69,215	74,872
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	-	-	-	-	-
Total own-source income administered on behalf of Government	-	-	-	-	-
Net cost of/(contribution by) services	(62,337)	(71,186)	(68,040)	(69,215)	(74,872)
Total comprehensive income (loss) attributable to the Australian Government	(62,337)	(71,186)	(68,040)	(69,215)	(74,872)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	1,021	1,021	1,021	1,021	1,021
Total financial assets	1,021	1,021	1,021	1,021	1,021
Total assets administered on behalf of Government	1,021	1,021	1,021	1,021	1,021
LIABILITIES					
Payables					
Suppliers	5,974	5,974	5,974	5,974	5,974
Total payables	5,974	5,974	5,974	5,974	5,974
Interest bearing liabilities					
Provisions					
Other provisions	3,317	3,317	3,317	3,317	3,317
Total provisions	3,317	3,317	3,317	3,317	3,317
Total liabilities administered on behalf of Government	9,291	9,291	9,291	9,291	9,291
Net assets/(liabilities)	(8,270)	(8,270)	(8,270)	(8,270)	(8,270)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	59,682	71,186	68,040	69,215	74,872
Fringe benefits tax	1,690	-	-	-	-
Net GST paid	256	-	-	-	-
Total cash used	61,628	71,186	68,040	69,215	74,872
Net cash from / (used by) operating activities					
	(61,628)	(71,186)	(68,040)	(69,215)	(74,872)
Net increase/(decrease) in cash held					
	(61,628)	(71,186)	(68,040)	(69,215)	(74,872)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	61,669	71,186	68,040	69,215	74,872
Total cash from Official Public Account	61,669	71,186	68,040	69,215	74,872
Cash to Official Public Account for:					
- Appropriations	(41)	-	-	-	-
Total cash to Official Public Account	(41)	-	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget (for the period ended 30 June)

The IPEA has no budgeted capital administered on behalf of the Government.

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

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

PORTFOLIO GLOSSARY

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

Charter of Budget Honesty Act	The <i>Charter of Budget Honesty Act 1998</i> provides a legislative framework for the conduct and reporting of fiscal policy.
Departmental terms	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation and Amortisation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Measure	A new policy or savings decision of the government with financial impacts.
Operating Result	Equals income less expense.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved.

Portfolio Glossary

Portfolio	A Minister's area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes.
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i>
Revenue	Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
Special Accounts	A type of special appropriation, limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act.
Special Appropriations	Authority within an Act (other than an annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes. The <i>Social Security (Administration) Act 1999</i> , for example, contains several special appropriations to make social security payments. Special appropriations support around 80 per cent of all government expenditure each year.