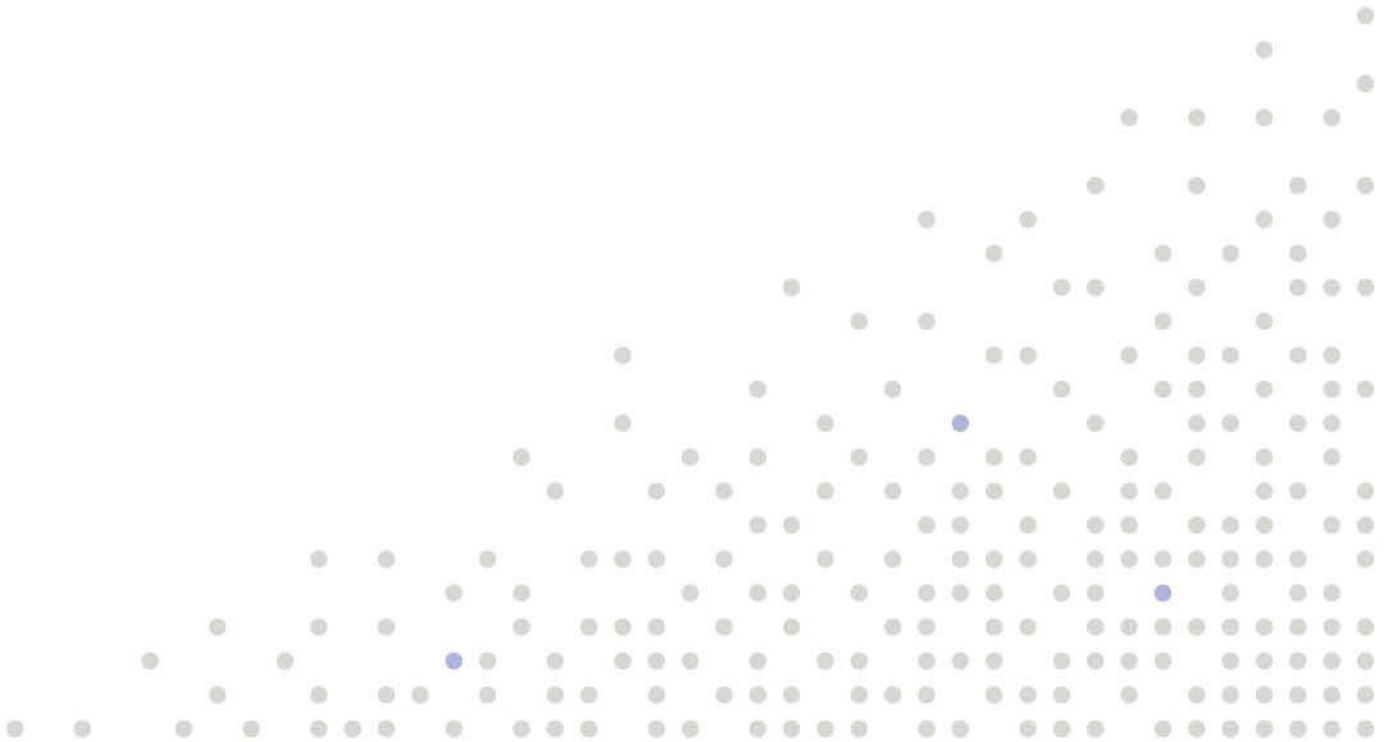


OFFICIAL



Australian Government
Department of Finance



Attachment E Guide to preparing the 2021-22 Portfolio Additional Estimates Statements

Governance and Resource Management Group

10 December 2021

OFFICIAL

Contents

1. Abbreviations	4
2. 2021-22 Portfolio Additional Estimates Statements - general guidance	5
2.1 The purpose of the Portfolio Additional Estimates Statements	5
2.2 Changes for the 2021-22 PAES	5
2.2.1 Reporting of 'nfp' measures	5
2.2.2 Entity resource statement's third party payments	6
2.3 Clear read principle	6
2.4 Who should produce a PAES	6
2.5 The structure of the 2021-22 PAES	8
2.6 Machinery of Government changes	8
2.6.1 Entity resource statement (Table 1.1)	9
2.6.2 Outcome information	9
2.6.3 Budgeted financial statements	10
2.6.4 Subsequent MoG changes following the PAES	10
2.7 Program and outcome changes	10
2.8 Planned information flow between Statements	10
2.9 Structure and presentation of information	11
2.10 Relationship between the PAES and Appropriation Bills	11
2.11 Sourcing information	12
2.12 Clearance process	12
2.13 Issuing a corrigendum (correction) / addendum	13
3. Publication requirements	14
3.1 Security requirements	14
3.2 Portfolio responsibilities	14
3.3 Which printer to use and printing specifications	15
3.3.1 Paper specifications	15
3.3.2 Printer	15
3.4 Classification	15
3.5 Delivery to the Senate and Finance	16
3.6 Number of books	17
3.6.1 Distribution to the Department of Finance	19
3.6.2 Further distribution	19
3.7 Protected-rated email / CabNet requirements	19
3.8 Online publication	19
3.8.1 Publishing the PAES on the internet	19
3.8.2 Open Government Initiative – publication on data.gov.au	21
3.8.3 Checklist for preparing files for online publication on data.gov.au	22
3.9 Use of ISBN / ISSN number	22

4. Portfolio overview	22
4.1 Portfolio structure and outcomes	23
5. Entity outcomes and planned performance	24
5.1 Section 1: Entity overview and resources	24
5.2 Strategic direction statement	24
5.3 Entity resource statement	25
5.3.1 Prior year annual appropriation balances	26
5.3.2 Sources of information	26
5.4 Entity measures table	31
5.4.1 Basis for reporting measures	31
5.4.2 MYEFO measures	32
5.4.3 Decisions taken but not yet announced	32
5.4.4 Amounts in the contingency reserve	32
5.4.5 Measures with financials that are ‘not for publication’ in the measure table	32
5.4.6 Measures with indicative costs	33
5.4.7 Post-MYEFO measures	33
5.5 Additional estimates and other variations since the 2021-22 Budget	33
5.5.1 Reporting of Measure earmarked as ‘not for publication’ in the additional estimates and other variations table	34
5.6 Breakdown of additional estimates by appropriation Bills	35
6. Part 2: Entity outcomes and planned performance	35
6.1 Performance information	35
6.2 Finance Secretary direction	36
6.3 Presentation of performance information	36
6.4 Budgeted expenses by outcome	36
6.4.1 Minimum reporting requirements	37
6.4.2 Interest and depreciation of Right-of-Use assets reported as part of departmental appropriation expenses	38
6.4.3 Program components	41
7. Part 3: Special account flows and budgeted financial statements	42
7.1 Special account flows	43
7.2 Budgeted financial statements	44
7.3 Sources of information	44
8. Contacts	46
8.1 Department of Finance	46
In the first instance, entities should contact their AAU for enquiries.	46
8.2 Treasury	47
8.3 CanPrint	47
8.4 Senate Table Office	47

1. Abbreviations

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

2. 2021-22 Portfolio Additional Estimates Statements - general guidance

2.1 The purpose of the Portfolio Additional Estimates Statements

The 2021-22 Portfolio Additional Estimates Statements (PAES) provide information to Parliament and other users on updated entity revenue and expenditure estimates for the 2021-22 budget year and reflect changes since the Budget. The PAES should be considered a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the additional estimates Appropriation Bills No. 3 and 4 (the Bills).

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

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

PAES perform a legal function under the *Acts Interpretation Act 1901* as relevant documents to aid the interpretation of the *Appropriation Bills Nos. 3 and 4 2021-2022* and *Appropriation (Parliamentary Departments) Bill (No. 2) 2021-2022*.

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

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

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

2.2 Changes for the 2021-22 PAES

2.2.1 Reporting of 'nfp' measures

Where an entity reports a measure with an 'nfp' amount in its PAES statement, a brief explanation now needs to be included to clarify to the readers of the document why the measure has been reported this way.

For further instructions, please refer to the new sections titled:

- 5.4.5 Measures with financials that are 'not for publication' in the measure table, and
- 5.5.1 Reporting of Measure earmarked as 'not for publication'.

2.2.2 Entity resource statement's third party payments

Additional advice has been included under the *'Third party payments'* heading commencing from page 30 that clarifies for the *'Actual available appropriation column'* only, entities should derive the numbers from their audited financial statements. This approach will help to streamline and improve consistency of reporting between entities who report these sets of numbers.

2.3 Clear read principle

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

The 2021-22 PAES covers the actuals year (2020-21), the revised budget year (2021-22) and the forward estimates years (2022-23 to 2024-25).

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

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

2.4 Who should produce a PAES

The following entities are required to produce a PAES:

1. Entities who receive additional appropriations in *Appropriation Bill (Nos. 3 or No. 4) 2021-2022* or through the *Appropriation (Parliamentary Departments) Bill No. 2 2021-2022*.
2. Non-corporate Commonwealth Entities (NCCs) who have an approved reclassification of Appropriations in the current year between Bill 1 Departmental Operating and Departmental Capital Budget. These entities will need to seek a new departmental appropriation through Appropriation Bill No. 3 with the correct designation for the current year. This will allow the entity to correctly account for the reclassification in its financial statements.

If an entity has new expense and new savings measures in 2021-22, but the savings measures exceed the value of the expense measures, then the entity would not in aggregate have additional appropriations and therefore does not need to prepare a PAES. In this instance, all new measures would normally be reported in the next year's PB Statement.

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

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

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

2.5 The structure of the 2021-22 PAES

The 2021-22 PAES will have the following structure:

<p>Portfolio reporting</p> <p>Portfolio overview</p> <ul style="list-style-type: none"> ▪ Ministers and portfolio responsibilities ▪ Portfolio structure and outcomes <p>Department / entity reporting</p> <p>Entity Additional Estimates statement</p> <ul style="list-style-type: none"> ▪ Section One: Entity overview and resources <ul style="list-style-type: none"> – Strategic direction statement – Entity resource statement – 2021-22 measures since Budget – Additional Estimates and other variations to outcomes since the 2021-22 Budget – Breakdown of Additional Estimates by Appropriation Bills ▪ Section Two: Revisions to outcomes and planned performance <ul style="list-style-type: none"> – Changes to entity outcomes and programs (where applicable) – Budgeted expenses and performance for outcome X <ul style="list-style-type: none"> ▪ Linked programs – Budgeted expenses for outcome X – Program components of outcome X (where applicable) – Performance measure for outcome X ▪ Section Three: Special account flows and budgeted financial statements <ul style="list-style-type: none"> – Estimates of special account flows and balances – Budgeted financial statements <p>Portfolio glossary (optional)</p>

2.6 Machinery of Government changes

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

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

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

Further *information on [accounting for MoG changes](#)* (RMG 118) can be found on the Department of Finance's website.

2.6.1 Entity resource statement (Table 1.1)

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

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

Gaining entities

Gaining entities are entities that gain functions under a MoG.

- The '*Total estimate at Additional Estimates 2021-22*' column should reflect all the resources available to an entity, **including** resourcing for those functions it has gained:
 - where MoG changes have occurred partway through a financial year, the gaining entity should only show those resources available from the date of effect of the MoG changes onwards
 - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

Transferring entities

Transferring entities are entities that lose functions under a MoG.

- The '*Total estimate at Additional Estimates 2021-22*' column should reflect all the resources available to an entity, **excluding** those functions it has lost:
 - where MoG changes have occurred partway through a financial year, the transferring entity only shows those resources available up to the date of effect of the MoG changes
 - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

2.6.2 Outcome information

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

- Outcome statements presented must be those approved by the Finance Minister (or his delegate), and program names / structures presented must be those approved by the Department of Finance (Finance) as reported in CBMS.
 - An optional template for showing outcome and program changes is included in the '*Table 2 optional*' tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS). Entities may choose to show outcome and program changes in an alternative table or pictorial format – the presentation chosen will depend on the scope of the changes.
- Previous year actuals figures reported in Tables 2.X.1 (expenses by outcome and program) should match expense figures captured in CBMS.

- Gaining entities are not required to report prior year actuals (i.e. 2020-21) for functions gained in the current financial year (i.e. 2021-22) – they should however include a reference to the losing entity’s annual report and / or PB Statement for further information.
- Transferring entities should show prior year actuals (i.e. 2020-21) for functions lost in the current financial year (i.e. 2021-22) or describe where such information can be found, for example, in the entity’s annual report. Further guidance for reporting MoG changes in financial statements can be found by referring to Finance’s Resource Management Guides (RMGs) [accounting for machinery of government changes](#) (RMG 118) and [reporting requirements following machinery of government changes](#) (RMG 119).

2.6.3 Budgeted financial statements

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

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

2.6.4 Subsequent MoG changes following the PAES

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

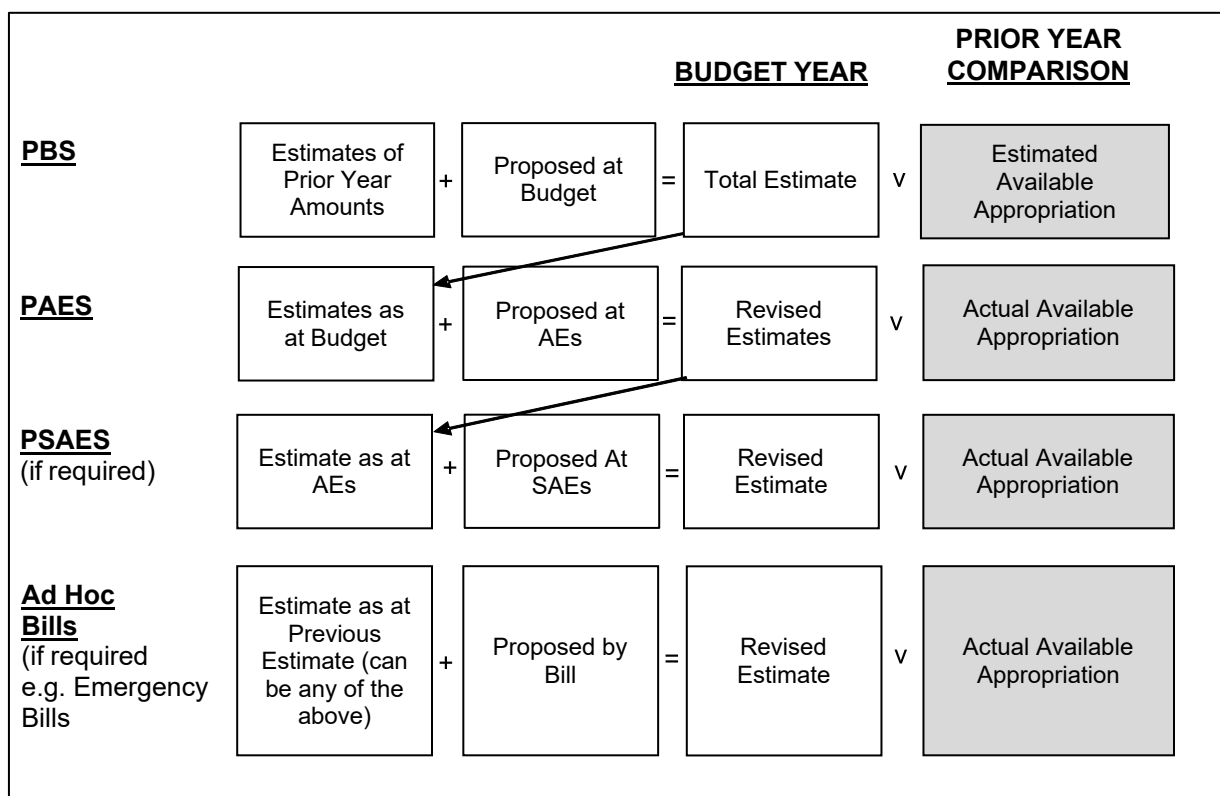
If changes are announced too close to the presentation of the Appropriation Bills and budget statements to Parliament and cannot be incorporated in time for reporting, the changes should be explained in the next budget statement and subsequently in the entity’s annual report.

2.7 Program and outcome changes

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

2.8 Planned information flow between Statements

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



2.9 Structure and presentation of information

To ensure that PAES are clear and concise, entities should only include information that has changed, varied or relates to new measures since the 2021-22 Budget (or the most recent Appropriation Bills if they have been presented to Parliament since the Budget).

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

In addition to this guide, entities can refer to [guide to preparing the 2021-22 PB Statements available from Finance’s website](#). This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

2.10 Relationship between the PAES and Appropriation Bills

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

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

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

2.11 Sourcing information

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

Guidance on sourcing information from CBMS and generating the reports required to produce the 2021-22 PAES can be found under CBMS User Reference Material link located on CBMS:

[User Support](#) → [CBMS User Reference Material](#) → [Reference Material](#) → [Annual Estimates](#) → [PBS & PAES Mappings](#)

Name	Size	Rating	Changed On
CBMS Mappings PAES T3.1 Estimates of Special Accs Flows v1.18.xlsx	14.7 KB		15/01/20 11:47:02 AM
CBMS Mappings PBS & PAES Section 2 Program Table v1.07	28.2 KB		15/01/18 9:59:04 AM
CBMS Mappings PBS & PAES Section 3 Financial Statements v1.41.xlsx	217.2 KB		13/10/21 2:42:26 PM
CBMS PAES Reporting Task Card	507.4 KB		15/01/18 3:27:06 PM

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

2.12 Clearance process

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

- Table 1.2 Entity measures - titles must match the final measures list provided by Finance, as these titles will be the ones published in the Budget papers
- Tables 1.4 and 1.5 Appropriations Bills - these must match the Appropriation Bills schedules in the Appropriation Bill reports run from CBMS
- CFO sign-off for the estimates and Appropriation Bills.

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

Appropriation Bills No. 3 and 4 are generally introduced in Parliament early in the New Year, usually the first week of the Autumn Parliamentary sittings in February.

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

2.13 Issuing a corrigendum (correction) / addendum

If necessary, refer to the [PMC's tabling guidelines](#) available from their website.

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

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

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

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

Corrections will be tabled in the same manner through the Senate and subject to the same copy requirements (including approval by the relevant Minister) as the original report.

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

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

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

3. Publication requirements

3.1 Security requirements

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

Issues to keep in mind include:

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

3.2 Portfolio responsibilities

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

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

Portfolios should provide their AAU with the measures table, the CFO sign-offs for their 2021-22 Additional Estimates Appropriation Bills by **12pm Monday, 24 January 2022**, to allow sufficient time for the 2021-22 PAES to be printed and tabled on the same day as the Appropriation Bills.

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

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

3.3 Which printer to use and printing specifications

3.3.1 Paper specifications

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

- for tables (including those in the Excel workbook), Arial and 8 point (minimum font size 7.5 point)
- for other text (in the Word template), Book Antiqua and 10 point.

Adherence to the fonts and styles provided in the templates (available from CBMS User Reference Material in CBMS) ensures that the statements are consistent with other Budget documents and related papers.

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

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

3.3.2 Printer

It is recommended that Portfolio Departments contact CanPrint Communications Pty Ltd (CanPrint) to arrange printing for the PAES.

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

It is the responsibility of each Portfolio Department to arrange the printing and secure freighting of its PAES. The contact officers for CanPrint are located on page 46 under Part 8 Contacts.

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

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

3.4 Classification

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

PAES are Protected and under embargo until they are tabled in Parliament.

3.5 Delivery to the Senate and Finance

Portfolio Departments are to deliver printed copies of the PAES to the Senate and Finance by **COB Monday, 7 February 2022**. If printing through CanPrint, they will deliver copies of the PAES on behalf of Portfolio Departments.

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

Due to security requirements at Parliament House, portfolio staff will need a Parliament House photographic pass to enter the building. Portfolio staff who do not have a photographic pass should contact the Departmental Liaison Officer in the relevant Minister's office to be escorted to the Senate Tabling Office at Suite SG-25.

Should you have any further questions or difficulties with these arrangements, please contact the Senate Tabling Office, their contact details are on page 46 under Part 8 Contacts.

3.6 Number of books

For delivery by COB Monday, 7 February 2022 (minimum 119 copies)	
<p>Parliament House: Documents Officer – Senate Table Office, Room SG 25 Department of the Senate Parliament House CANBERRA ACT 2600 ph: (02) 6277 3037</p> <p>The books must be separately boxed as follows: 50 copies – Senate 15 copies – House of Representatives 25 copies – Parliamentary Library</p> <p>Note: Books for Parliament House are to be delivered to a single location – the Senate Table Office, which will arrange for the books to be distributed to recipients. Please do not leave the books at the loading Dock until they are picked up by the Senate Tabling Office. CanPrint will deliver these copies to Parliament House on the portfolios behalf.</p>	90 copies
<p>Department of Finance: Accounting Framework and Capability Support Team Financial Analysis, Reporting and Management Department of Finance One Canberra Avenue FORREST ACT 2600</p> <p>Note: CanPrint will deliver the copies to Finance on the portfolios' behalf. This allocation includes the copy for the Finance Secretary as required under the Requirement for Performance Information included in PAES (Finance Secretary Direction under section 36(3) of the PGPA Act). Of the 29 copies, 3-5 copies are usually allocated to your AAU.</p>	29 copies
<p>Your Portfolio Minister and advisors (following the Minister's sign off on the final document)</p>	Portfolios are responsible for confirming required numbers and delivery arrangement for the books with their Minister's office.
<p>The Minister representing the portfolio in the other Chamber</p>	

For delivery after tabling (17 + number of committees your portfolio reports to)	
<p>Estimates Committees</p> <p>PAES only need to be sent to your portfolio's relevant parliamentary committee(s). Following tabling, PAES should be mailed to the following Committee address:</p> <p>[Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia</p>	
<p>Community Affairs - Health, Services Australia and Social Services portfolios</p> <p>Estimates Officer ph: (02) 6277 3515 Email: community.affairs.sen@aph.gov.au</p>	5 copies
<p>Economics – Treasury and Department of Industry, Science, Energy and Resources portfolios</p> <p>Estimates Officer ph: (02) 6277 3540 Email: economics.sen@aph.gov.au</p>	3 copies
<p>Education and Employment – Education, Skills and Employment Portfolio and Attorney-Generals' Industrial Relations group</p> <p>Estimates Officer ph: (02) 6277 3521 Email: eec.sen@aph.gov.au</p>	3 copies
<p>Environment and Communications - Environment; Communications and Energy</p> <p>Estimates Officer ph: (02) 6277 3526 Email: ec.sen@aph.gov.au</p>	3 copies
<p>Finance and Public Administration - Finance, Parliament, and Prime Minister and Cabinet portfolios</p> <p>Estimates Officer ph: (02) 6277 3534 Email: fpa.sen@aph.gov.au</p>	8 copies
<p>Foreign Affairs, Defence and Trade - Defence (including Veterans' Affairs) and Foreign Affairs and Trade portfolios</p> <p>Estimates Officer ph: (02) 6277 3535 Email: fadt.sen@aph.gov.au</p>	6 copies
<p>Legal and Constitutional Affairs - Attorney-General and Home Affairs portfolios</p> <p>Estimates Officer ph: (02) 6277 3560 Email: legcon.sen@aph.gov.au</p>	3 copies
<p>Rural and Regional Affairs and Transport - Agriculture, Infrastructure, Transport, Cities and Regional Development portfolios</p> <p>Estimates Officer ph: (02) 6277 3511 Email: rrat.sen@aph.gov.au</p>	3 copies
<p>Commonwealth Library Deposit and Free Issue Schemes (LDS)</p> <p>Ph: Ph: (02) 6120 8707 Email: info@dta.gov.au Website: https://www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes</p>	17 copies (please check Library Deposit website prior to printing)

3.6.1 Distribution to the Department of Finance

The PAES are due with the Department of Finance by **COB Monday, 7 February 2022**, which also includes a full copy of the PAES in PDF emailed to budget_framework@finance.gov.au.

Please contact the Accounting Framework and Capability Support team, if you utilise alternative printing services to Canprint, to coordinate the hard copy delivery of your PAES. Our contact details can be found on page 46 under Part 8 Contacts.

3.6.2 Further distribution

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

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

3.7 Protected-rated email / CabNet requirements

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

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

3.8 Online publication

3.8.1 Publishing the PAES on the internet

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

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

Portfolios should refer to the [style manual](#) prior to publication of their PAES.

Portfolios should email the Treasury Publishing and Design team creativeservices@treasury.gov.au by no later than 12pm **Monday, 7 February 2022** with details of:

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

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

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

- Entities can check the tabling status via the [Dynamic Red web-page](#).
 - Portfolio Departments are to scroll down the page until they find the note referencing the '*2021-22 Portfolio Additional Estimates Statements*'. The light red column on the right hand side of the entry will show the time the documents were tabled. Please note that no Portfolio will be separately identified.
 - It is anticipated that PAES are likely to be tabled in the week beginning on **Monday, 7 February 2022** but more likely with increased certainty after 12pm on Thursday, 10 February.

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

File-naming convention

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

An example of the recommended convention is:

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

Examples would be:

[2021-22_Finance_PAES_01_Parts_A_and_B](#)
[2021-22_Finance_PAES_10_ABC](#)
[2021-22_Health_PAES_05_Outcome3](#)

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

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

3.8.2 Open Government Initiative – publication on data.gov.au

As part of the government's Open Government initiative to increase Budget transparency, Portfolio Departments are required to provide a copy of finalised PAES tables for publication on data.gov.au. Portfolio Departments have the option for using Creative Commons BY 4.0. The Finance templates by default use Creative Commons BY 3.0. This was confirmed by the Department of the Treasury who sought legal advice in continuing to use Creative Commons BY 3.0.

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

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

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

- Table 1.1: Entity resource statement
- Table 1.2: Entity 2021-22 measures since Budget
- Table 2.X.1: Budgeted expenses for outcome X
- Table 2.X.2: Program components
- Table 3.1: Estimates of special account flows and balances
- Tables 3.2 to 3.6: Departmental budgeted financial statements
- Tables 3.7 to 3.12: Administered budgeted financial statements.

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

As **PAES information is under embargo until tabled in Parliament**, Portfolio Departments are to coordinate and collate each portfolio entity's financial tables and footnotes and send them to Finance either via CabNet or Protected-rated email to budget_framework@finance.gov.au by **COB Monday, 7 February 2022**.

Remember to check whether your entity has Protected-rated email before sending your tables via an email. For further instructions on how to do this, refer to page 19 Part 3.7 Protected-rated email / CabNet requirements.

Portfolio Departments must undertake the following procedures prior to sending the financial tables to Finance:

1. tables should be in one Excel workbook per entity
2. tables should be presented using the wrap-text function
3. tables should not be merged in any way
4. figures in tables should be rounded and presented in thousands
5. figures in tables should be correct and the same as those presented in the publication
6. tables should be presented as text and figures

7. links to other workbooks should be broken / removed
8. all hidden and working sheets, as well as cell comments, should be removed
9. all hidden rows, blank rows and columns should be removed
10. all passwords should be removed from the files
11. footnotes must be in the correct format (one footnote per line)
12. footnotes should be pasted as text below the relevant tables, not as pictures
13. when portfolios table a corrigendum to the PAES (see Issuing corrigendum section below), updated tables should be provided to Finance following tabling for upload onto data.gov.au

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

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

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

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

Portfolios must refer to [Attachment D Checklist for preparing files for online publication on \[data.gov.au\]\(http://data.gov.au\)](#) for further instructions on how to prepare their files before submitting to Finance.

3.9 Use of ISBN / ISSN number

The ISSN number is for a full set of documents whilst the ISBN is for a partial set of documents. Not every portfolio is required to produce a PAES but all portfolios are required to produce a PB Statement as they require an annual appropriation. Therefore, an ISBN is assigned for PAES and an ISSN is assigned for PB Statements.

4. Portfolio overview

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

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

Components of the Portfolio Overview:

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

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

Any significant changes to the portfolio's environment or its responsibilities since the 2021-22 Budget which are funded through Appropriations Bills 3 and 4 should be outlined in the portfolio overview section, including new entities as covered by the PGPA Act or any outcome changes.

Entities should also include a link to the portfolio overview in their PAES along the lines of: *'A full outline of the xxxx's Portfolio overview can be found in the 2021-22 Portfolio Budget Statement.'*

When updating this section refer to:

- Recent or significant announcements or policy decisions taken since Budget
- Ministerial Statements by Portfolio Minister
- Major new government policy or legislation affecting the portfolio and the intended results and impacts
- Any similar information disclosed in the previous Annual Report

4.1 Portfolio structure and outcomes

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

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

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

NCCEs, CCEs and Commonwealth companies governed by the PGPA Act are to be included.

Entities are to report their Outcomes Statements as they appeared in their 2021-22 PB Statements, unless the Outcomes have changed by either approval of the Finance Minister or through a MoG. This ensures consistency of reporting through the 2021-22 Budget year and consistency between the PAES and Outcomes listed in the Appropriation Bills for additional estimates. Where there are approved changes, entities should ensure changes are reflected appropriately in their PAES by way of explanatory footnotes.

5. Entity outcomes and planned performance

5.1 Section 1: Entity overview and resources

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

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

Parts of Section 1: Entity overview and resources

- Strategic direction statement
- 1.2 Entity resource statement
(Table 1.1: Entity resource statement)
- 1.3 Entity measures
(Table 1.2: Entity measures since Budget)
- 1.4 Additional estimates, resourcing and variations to outcomes
(Table 1.3: Additional estimates and other variations to outcomes since Budget)
- 1.5 Breakdown of additional estimates by appropriation Bill
(Table 1.4: Appropriation Bill (No. 3))
(Table 1.5: Appropriation Bill (No. 4))

5.2 Strategic direction statement

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

These strategies can be drawn from:

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

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

Entities should also include a link back to the strategic direction statement included in their PB Statement along the lines of: 'A full outline of xxxxx's Strategic Direction can be found in the 2021-22 PB Statements'.

Entities should keep the strategic direction statement to 1-2 pages.

5.3 Entity resource statement

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

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

Only additional appropriations (i.e. not reductions in appropriations) are shown in the Appropriation Bills and therefore the same should be shown in the entity resource statement. This aligns with the purpose of the entity resource statement, to show the total available resources rather than the expected expenditure.

The table also provides:

- the estimated balances and estimated receipts of Special Accounts to increase the transparency of entity resources and to fully demonstrate all available resources
- a total estimate of Average Staffing Level (ASL) for the entity – this total should equal ASL figures published for each outcome in *Table 2.X.1 Budgeted expenses for outcome X*
- the third party payments box provides additional visibility of the transactions and relationships between entities
- the '*Actual available appropriation*' column shows the total amount available to the entity at the end of the 2020-21 financial year, as published in their annual report and reported in CBMS.

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

5.3.1 Prior year annual appropriation balances

An automatic repeal mechanism has been included in all Appropriations Acts from 2015-16, so that appropriations are automatically extinguished after three years. For example, all 2018-19 Annual Appropriation Acts extinguished on 1 July 2021, and all 2021-22 Appropriation Acts will self-extinguish after three years on 1 July 2024.

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

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

For information on how to reflect section 51 withholdings in the financial statements, please see [Commonwealth entities financial statements guide](#) (RMG 125) and [Accounting for annual appropriations](#) (RMG 116).

5.3.2 Sources of information

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

Entities are required to complete *Table 1.1 Entity resource statement* for their PAES. The data is to be updated on the same basis as applied in the 2021-22 PB Statement.

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

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 3](#) ('Portfolio Summary and Detail' report)

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 4](#) ('Portfolio Summary and Detail' report)

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.09 Annual Estimates Special Accounts Report](#)

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Cash Management](#) → [Cash Operational Reports](#) → [CM.OR.010 Appropriation Balances Report](#)

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.13 Annual Estimates Detail Listing AEIFRS Report \(PBF\)](#)

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Actuals](#) → [Annual Actuals](#) → [AE.OR.07 Annual Actuals Detail Listing AEIFRS Report \(PBF\)](#)

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

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

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

The 'Actual available appropriation' column, should reflect the closing unspent appropriation balance from the entity's 2020-21 annual report.

The 'Estimate as at Budget 2021-22' column, should reflect the estimated closing unspent appropriation balance as at the end of the 2021-22 year.

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

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

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Cash Management](#) → [Cash Operational Reports](#) → [CM.OR.010 Appropriation Balances Report](#)

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

Annual appropriations - ordinary annual services

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

- Amounts appropriated through Appropriation Acts (Nos. 1, and Bill 3)
- + Advance to the Finance Minister (AFM)
- +/- section 75 transfers as a result of Machinery of Government changes:
 - Administrative quarantines made by Finance
 - any withholdings under s51 of the PGPA Act (such as for foreign exchange gains, savings measures, movement of funds and reallocations)

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

- This amount can also be sourced from the Appropriation note of the entity's 2020-21 annual report, under the 'Appropriations applied' column.

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

s74 External revenue

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

[User Support](#) → [User Reference Material](#) → [Reference Material](#) → [Annual Estimates](#)

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

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual estimates](#) → [AE.OR.17 Agency Resourcing QA report](#)

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

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual estimates](#) → [AE.OR.16 Appropriation by Outcome](#)

Annual administered appropriations

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

- For Portfolio Departments, the Appropriation Bill Nos. 3 and 4 reports should be run at the portfolio rather than entity level.
- Amounts under the 'Actual available appropriation' column can be sourced from the AAA Report (which provides a point-in-time figure) and including any amounts yet to be appropriated, e.g. amounts through Appropriation Bill No. 3 and Advances to the Finance Minister.
 - This amount can also be sourced from the Appropriation note of the entity's 2020-21 annual report, under the 'Appropriations applied' column.

For administered, the annual appropriations is split into *outcome* figures.

Departmental / administered capital budget

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

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

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

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

Payments to corporate entities

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

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

Special appropriations

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

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

Special accounts

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

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

Not all amounts held in SOETM special accounts will be trust moneys received for the performance of services for other entities and jurisdictions.

Average staffing level

The '*Average Staffing Level*' should reflect changes to ASL since the 2021-22 Budget and report total entity ASL figures. These should match the totals shown at the bottom of the outcome expense tables (Table 2.X.1) (if all outcomes are reported). If unsure, please discuss with Finance.

Third party payments

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

- This sub-table should only be prepared by those entities which:
 - are material entities and have total third party payments of \$10 million or more in a year or
 - have third party payments totalling more than 25 per cent of their total resourcing.

This sub-table is intended to show the types and materiality of inter-entity transfers of resourcing. Figures shown will be a sub-set of the total resourcing shown in the top section of Table 1.1.

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

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

5.4 Entity measures table

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

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

Measure titles and the budget and forward estimate figures included in this table **must match** the figures published in the 2021-22 MYEFO or Budget publication. MYEFO is an authoritative document, whereas the PAES explain Appropriation Bills. All measures that have a resource impact (positive or negative) must be listed in the measures table. If a measure has no resource impact but the details would aid Parliament's understanding of the government initiative, entities may wish to consider including the details in their measures table.

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

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

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

If decisions are taken after MYEFO, and are included in Appropriation Bill Nos. 3 and 4 as part of the additional estimates update, they are still to be included in the Table 1.2 Entity 2021-22 measures since Budget. The full measure description and title will not be published until the 2022-23 Budget Paper No. 2 is available.

5.4.1 Basis for reporting measures

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

5.4.2 MYEFO measures

If a measure was published in the 2021-22 MYEFO, it should be included in the Measures table with the full measure title and financials.

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

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

Measure codes are initiated in CBMS by AAUs, which pre-populates the title, decision and authority for the measure.

5.4.3 Decisions taken but not yet announced

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

- If a measure was included in MYEFO or Budget as a DTBNYA, but is to be publicly announced prior to the tabling of the PAES, the full measure title and financials should be included in the *Table 1.2 Entity 2021-22 Measures since Budget* and also *Table 1.3 Additional estimates, and other variations to outcomes since the 2021-22 Budget*.
- If the DTBNYA measure will not be publicly announced prior to the tabling of the PAES, the financials should be included as part of the DTBNYA total line at the bottom of the *Table 1.2 Entity measures since Budget* table.

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

5.4.4 Amounts in the contingency reserve

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

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

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

Where a measure's amount is earmarked as 'not for publication' (nfp), entities are required to include a footnote to provide a high-level explanation clarifying why the measure has been reported this way.

Please also refer to section 5.5.1 *Reporting of Measure earmarked as 'not for publication'* below for applying a similar treatment to Table 1.3.

5.4.6 Measures with indicative costs

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

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

5.4.7 Post-MYEFO measures

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

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

This will also apply in instances where a decision is made for a measure that will be announced in the 2022-23 Budget.

5.5 Additional estimates and other variations since the 2021-22 Budget

Table 1.3 Variations to appropriations and measures since the 2021-22 Budget shows new measures and other program variations (non-measures) that affect an entity's appropriations. It shows variations to Outcomes from:

- measures
- movement of funds
- parameter changes
- reclassifications / reallocations / other variations
- transfers between Departments

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

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since the 2021-22 Budget. The table shows the impact in terms of entity outcomes and programs. Decreases in estimates are to be shown in brackets ().

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

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

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

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

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

If decisions are taken after MYEFO or the additional estimates update, but are not included in Appropriation Bill Nos. 3 and 4 they should not to be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are the 2021-22 Supplementary Additional Estimates Bills or the Budget Bills for 2022-23).

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

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

Please refer to section 5.4.5 *Measures with financials that are ‘not for publication’ in the measure table* for applying a similar treatment to Table 1.2.

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

5.6 Breakdown of additional estimates by appropriation Bills

Tables 1.4 and 1.5 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the 2021-22 Budget year. Tables 1.4 and 1.5 indicate the total impact of both measures and other variations on the resourcing of an entity through the annual Appropriation Bills. The 'Additional estimates' column matches the figures in Appropriation Bill Nos. 3 and 4.

The table provides a breakdown of the appropriations by outcome and administered and departmental items for the budget year. It shows the appropriation made available in the prior year (2020-21) as a comparator figure.

The 2021-22 Budget figures are found in the 2021-22 PB Statements, Appropriation Acts and Budget Papers.

The 2021-22 revised figures equal the 2021-22 Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2021-22 will reconcile to the 'net impact' lines in Tables 1.3.

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

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

Information for these tables can be sourced using the Appropriation Bill 3 and Appropriation Bill 4 reports from CBMS. Figures in Tables 1.4 and 1.5 should match figures published in these reports and CFO's sign-off on the Appropriation Bills provided to your AAU.

6. Part 2: Entity outcomes and planned performance

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

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

This section provides advice on how to report *Budgeted Expenses and Performance For outcome X* section and on how to construct *Table 2.x Budgeted expenses for outcome X*.

6.1 Performance information

This section is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs, resulting from decisions made since the 2021-22 Budget.

6.2 Finance Secretary direction

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

This direction sets out the mandatory minimum requirements for performance information to be included in PB Statements, and the links that this information has to corporate plans and annual performance statements. Section 36(3) of the PGPA Act requires the accountable authority of all entities to comply with this direction.

6.3 Presentation of performance information

Explanation of how to present performance information in PAES can be found at Section 10 of the 2021-22 PB Statements Guide.

When developing performance information, entities are referred to [developing good performance information](#) (RMG 131) and the associated Quick Reference Guide.

6.4 Budgeted expenses by outcome

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

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

- Where an entity wishes to describe a program in greater detail, for example, where it is made up of several sub-components, this should be done in *Table 2.X.2: Program components* (described on page 41 under Part 6.4.3 Program components below).

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

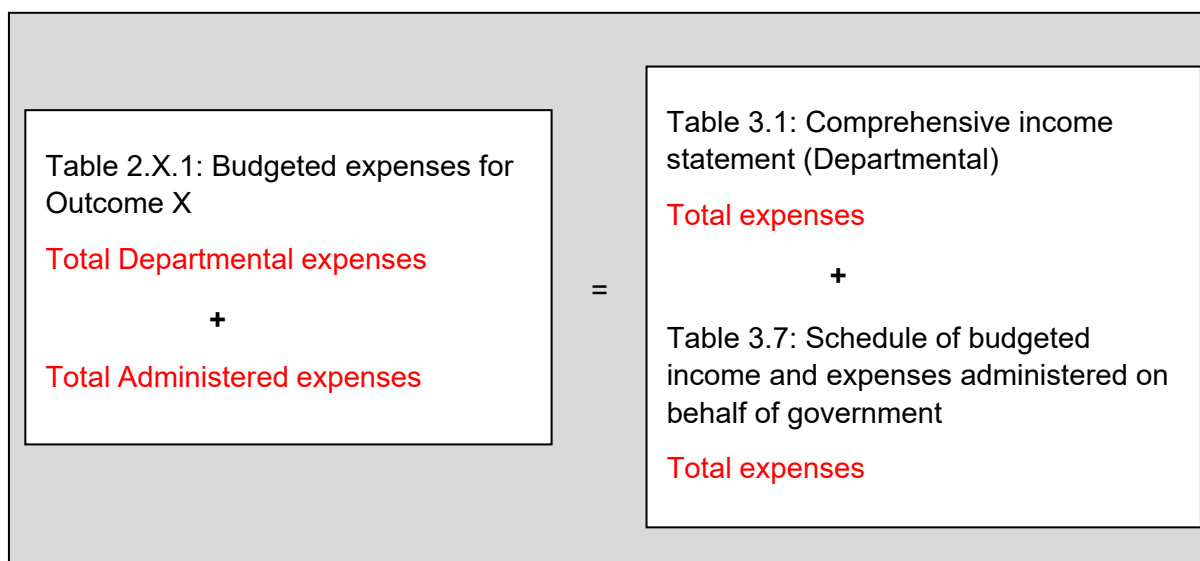
Table 2.X.1 also includes information on movement of administered funds agreed at an outcome and program-level. This section details the amount of unexpended annual administered funding which the government has agreed to reallocate from current or a prior financial years to the budget and forward years (2021-22 to 2022-25).

Table 2.X.1 complements the *Table 1.1 Entity resource statement*, which in contrast, provides a summary of funding sources but not forecast expenditure.

6.4.1 Minimum reporting requirements

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

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



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

For Right-of-Use (RoU), assets there are three main leasing components that are required to be calculated and included as part of the table's derivation. These are the *Interest on RoU*, *Depreciation of RoU assets* and the *Credit applied to rental supplier expenses*.

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

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

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

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

This means the most consistent way to report Depreciation on RoU assets across government will be to factor the line-item as part of appropriation expenses rather than expenses not requiring an appropriation as reported in *Table 2.x.1 Budgeted expenses for outcomes*, as entities are still appropriated for the rental expenses / payments through Appropriation Bill 1 ordinary annual services.

Entities may notice, assuming no other variables, that the entity's Comprehensive income statement results for deficits reported in the first half of the lease's life with the surpluses reported in the later half. **Note:** The text highlighted in **Pale Yellow** and in **Pale Blue** below are intended to show how the Departmental appropriation expense components roll-up **they are not intended to be published as separate distinct line items.**

Program Table 2.x Budgeted expenses by outcome					
	2020-21 Actual Expenses *	2021-22 Revised estimated expenses	2022-23 Forward estimated expenses	2023-24 Forward estimated expenses	2024-25 Forward estimated expenses
Program 1.x (insert program name here)					
Departmental expenses					
Departmental appropriation expenses *	5,770	6,010	6,100	6,285	6,453
<u>Consists of:</u>					
Other Expenses	5,750	6,000	6,100	6,300	6,477
Interest on RoU a/c (2422020)	16	14	12	10	8
Depreciation on RoU assets	380	380	380	380	380
Credit applied to rental supplier expenses (rental payments)	-376	-384	-392	-405	-412
s74 External Revenue	30	30	30	30	30
Expenses not requiring appropriation in the Budget Year	100	100	100	100	100
<u>Consists of:</u>					
Other Depreciation	100	100	100	100	100
Departmental program expenditure	5,900	6,140	6,230	6,415	6,583
* Reporting as per the new accounting standard AASB 16 Leases came into effect for Commonwealth entities from 1 July 2019.					

Sources of information

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

The system-generated reports can be accessed through:

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES Reports](#) → [Table 2.1 Budget Expenses for Outcomes](#)

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

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

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

- ASL figures across all outcomes should be discussed with Finance (please see to page 46 under Part 8 Contacts) and match the figures to be published in Budget Paper No. 4 and at the bottom of *Table 1.1 Entity resource statement*. Please refer to the latest Finance guidance on ASL for more information on ASL reporting.

6.4.3 Program components

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

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

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

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

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

The Budgeted Financial Statements section of the PAES provide a financial update of the entity's operations over the 2021-22 Budget and three forward years.

Entities should, to the extent that is possible in an Estimates context, be consistent in preparing their Budgeted Financial Statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statements to be included in the 2021-22 Annual Report.

Entities are to refer to, and follow, the [Financial Reporting Rule \(FRR\) and related reporting guidance](#) available from Finance's web-page.

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

This applies to both the departmental and administered financial statements.

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

Special Account Flows

- Table 3.1: Special Account flows and balances

Budgeted Financial Statements

Departmental

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

Administered (where applicable)

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

7.1 Special account flows

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

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

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES](#) → [PAES.T3.01 Estimates of Special Account Flows and Balances](#)

The report in CBMS no longer displays special accounts that have been deactivated in the system. Entities are to reinstate special accounts that sunset in the current year 2021-22 and the previous year 2020-21. Future enhancements are planned to introduce time-slice for the report to enable the figures in accounts be displayed in the year that it is active. For example, figures will display in the previous year when it was active but nil amounts in the current year when the account was deactivated.

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

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

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

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

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

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

Entities are to provide a comparator line below each Special Account with the corresponding 2020-21 figure.

The opening balance for 2021-22 will be an actual figure as reported as the closing balance in entity's 2020-21 audited financial statements: Special Accounts note.

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

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

Refer to:

- *Guidance on Special accounts - policy guidance and CBMS* (available from CBMS)
- Guide 03 - Quick Reference Guide – Special Accounts (also available from CBMS) and
- [Guide to appropriations](#) (RMG 100).

7.2 Budgeted financial statements

The financial statements (Tables 3.2 to 3.12) conclude each entity's PAES and provide readers with an update on financial movements for the Budget year and three forward years. The financial statements also include actual data for the comparator year 2020-21, which was published in entity Annual Reports and reported in CBMS for preparation of the Consolidated Financial Statements (CFS).

Where possible entities should apply the accounting policies and assumptions they expect to apply when preparing their 2021-22 Financial Statements when preparing their Budget Estimates.

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

7.3 Sources of information

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

[Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES](#) → [Table 3.x](#)

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

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

User Support → CBMS User Reference Material → Reference Material → Annual Estimates
→ PBS & PAES Mappings

Name	Size	Rating	Changed On
CBMS Mappings PAES T3.1 Estimates of Special Accs Flows v1.18.xlsx	14.7 KB		15/01/20 11:47:02 AM
CBMS Mappings PBS & PAES Section 2 Program Table v1.07	28.2 KB		15/01/18 9:59:04 AM
CBMS Mappings PBS & PAES Section 3 Financial Statements v1.41.xlsx	217.2 KB		13/10/21 2:42:26 PM
CBMS PAES Reporting Task Card	507.4 KB		15/01/18 3:27:06 PM

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

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

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.01 Annual Estimates Financial Statements](#)

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

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.02 Annual Estimates Assets and Equity Report](#)

[Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.06 Annual Estimates Capital Budget Statement Report](#)

8. Contacts

8.1 Department of Finance

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

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

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

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

- PGPA and Digital Reporting Branch PGPA@finance.gov.au

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

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

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

8.2 Treasury

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

Key Treasury contacts:

- general budget communications queries budgetcommunications@treasury.gov.au
- design and formatting creativeservices@treasury.gov.au
- budget website budget-website@treasury.gov.au

8.3 CanPrint

CanPrint is the preferred printer for BP and PB Statements. If printing is carried out 'in-house' or with another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other portfolio entities.

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

Contact details for CanPrint Communications Pty Ltd are:

Canprint Communications Pty Ltd
16 Nyrang Street
Fyshwick, ACT 2609

8.4 Senate Table Office

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

- documents officer 02 6277 3037
- email table.docs@aph.gov.au
- address: Room SG 25
Department of the Senate
Parliament House
Canberra, ACT 2600