Portfolio Additional Estimates Statements 2023–24

finance Portfolio

Explanations of Additional Estimates 2023–24

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#### Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

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

#### Enquiries

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

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](file://mercury.network/dfs/groups/FMG/FRACM/Reporting%20and%20Resourcing/BRF/Reporting/BdgPap/2.%20PAES/3.5%20PAES%202019-20/www.budget.gov.au).

User guide
to the
Portfolio Additional
Estimate Statements

User Guide

The purpose of the 2023–24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)  2023–2024*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |
| --- |
| User guide |
| Provides a brief introduction explaining the purpose of the PAES. |
| Portfolio overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. |
| Entity Additional Estimates Statements |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. |
| Section 1: Entity overview and resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to outcomes and planned performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary |
| Explains key terms relevant to the Portfolio. |
|  |

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Portfolio overview

Portfolio overview

The following changes have occurred with the Finance Portfolio from that included in the PB Statements 2023-24 (pages 3-5).

On 1 July 2023, as part of machinery of government changes, Digital ID functions transferred from the Digital Transformation Agency (DTA) to the Department of Finance (Finance).

On 1 October 2023, the Parliamentary Workplace Support Service (PWSS) was established as in independent statutory authority within the Finance portfolio. Finance continues to work closely with the PWSS to provide human resources and work health and safety support to parliamentarians and staff employed under the *Members of Parliament (Staff)*

*Act 1984*.

Additional estimates are being sought for:

* Department of Finance
* Australian Electoral Commission
* Digital Transformation Agency
* Independent Parliamentary Expenses Authority

Explanations of the additional estimates for these entities are detailed in their respective sections of the PAES.

Entities which are not required to prepare a PAES will report changes in their resources since the 2023-24 Budget at their next Budget update.

A full outline of the Finance Portfolio overview can be found in the 2023–24 PB Statements.

Figure 1: Finance portfolio structure and outcomes

|  |
| --- |
| **Minister for Finance**Senator the Hon Katy Gallagher |
|  |  |
| **Special Minister of State** Senator the Hon Don Farrell |
|  |  |
| **Department of Finance**Portfolio Secretary: Jenny Wilkinson PSMOutcome 1: Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entitiestomaintain effective and efficient use of public resources.Outcome 2: Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice, and service delivery, and managing, acquiring and divesting government investments.Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs. |
|  |  |
| **Australian Electoral Commission**Electoral Commissioner: Tom RogersOutcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs. |
|  |  |
| **Commonwealth Superannuation Corporation**Chair: Garry HounsellOutcome 1: Retirement and insurance benefits for scheme members and beneficiaries, including past, present and future employees of the Australian Government and other eligible employers and members of the Australian Defence Force, through investment and administration of their superannuation funds and schemes. |
|  |  |
| **Digital Transformation Agency**Chief Executive Officer: Chris FechnerOutcome 1: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement. |
|  |  |
| **Future Fund Management Agency**Chair: Hon Peter Costello ACOutcome 1: Strengthen the Commonwealth’s financial position for the benefit of the Australian people, by managing the investment activities of the Future Fund and certain other Australian Government Investment Funds in line with their Investment Mandates**.** |

Table continues on next page

**Figure 1: Finance portfolio structure and outcomes (continued)**

|  |
| --- |
| **Independent Parliamentary Expenses Authority**Chief Executive Officer: Annwyn GodwinOutcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources. |
|  |  |
| **Parliamentary Workplace Support Service\***Acting Chief Executive Officer: Michelle WicksOutcome 1: Support Commonwealth parliamentary workplace participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff. |
| \* Established with effect from 1 October 2023 |  |
| **ASC Pty Ltd**Chair: Bruce CarterPurpose: The objectives of the company, as set out in the Government’s Statement of Expectation to ASC are:* to enhance and maintain the Australian Defence Force’s maritime capabilities
* support Australian Government policies in relation to the Australian naval shipbuilding and repair industry and submarine sustainment and construction industry
* continue to be Australia’s source of sovereign submarine industrial expertise and a key contributor to the broader naval shipbuilding enterprise.
 |
|  |  |
| **Australian Naval Infrastructure Pty Ltd**Chair: Lucio Di BartolomeoPurpose: The objective of the company, as set out in its constitution, is to support the Commonwealth’s continuous naval shipbuilding program through:* acquiring, holding, managing and developing the infrastructure, and related facilities used in connection with this program
* efficiently and effectively managing this infrastructure (including providing access) in a manner that ensures an integrated and co-ordinated approach to the delivery of all elements of this program.
 |

Entity additional estimates statements

Department of Finance

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Department of Finance

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Since issuing the 2023–24 Portfolio Budget Statements Finance has transformed its purpose statement and aligned its key activities to better reflect the breadth of activity Finance delivers.

Finance’s purpose is to provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians. Finance achieves its purpose by:

* Providing policy advice on expenditure across all portfolios and deliver Budget updates, cash management and consolidated financial reporting
* Managing frameworks and policies, and provide advice to support the proper use and management of public resources
* Supporting the commercial interest of the Commonwealth
* Providing enabling services to the Commonwealth
* Supporting wider availability and use of Government data and promote digital transformation
* Delivering ministerial and parliamentary services.

Full performance information can be found in the Department of Finance 2023-24 Corporate Plan.

Finance is seeking additional appropriations of $14.9 million in Appropriation Bill No. 3 for Departmental and Administered activities and $440.6 million in Appropriation Bill No. 4 mainly associated with the measure More Efficient and Effective Vehicle Leasing and Fleet Management Arrangement.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Department of Finance resource statement — Additional Estimates for
2023–24 as at February 2024



Table continues on next page

Table 1.1: Department of Finance resource statement — Additional Estimates for
2023–24 as at February 2024 (continued)

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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from Finance’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
2. Finance has received $15,025 ($’000) from the DTA under a section 75 determination and has transferred $14,989 ($’000) to the PWSS under a section 75 determination.
3. Estimated external revenue receipts under section 74 of the Public Governance, *Performance and Accountability Act 2013* (PGPA Act)*.*
4. Departmental capital budgets (DCB) are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. *Appropriation Act (No. 2) 2023–2024* and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from Finance’s 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023*, and *Appropriation Act (No. 4) 2022–2023*.
6. Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
7. Amounts credited to special accounts from Finance’s annual and special appropriations.
8. Administered capital budgets (ACB) are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

Table 1.1: Department of Finance resource statement — Additional Estimates for
2023–24 as at February 2024 (continued)

Third party payments from and on behalf of other entities



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

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

* + - * 1. Compensation and legal payments
				2. Act of Grace payments

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Finance 2023–24 measures since the Budget



Table continues on next page

Table 1.2: Department of Finance 2023–24 measures since the Budget (continued)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The lead entity for the measure titled *More Efficient and Effective Vehicle Leasing and Fleet Management* *Arrangement* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
2. The lead entity for the measure titled *A Revitalised Regulatory Reform Agenda* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
3. The lead entity for the measure titled *Attorney-General’s Portfolio – additional resourcing* is the Attorney-General’s Department. The full measure description and package details appear in MYEFO under the Attorney-General’s portfolio.
4. The lead entity for the measure titled *Climate Action in Government Operations* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
5. The lead entity for the measure titled *Digital ID* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
6. The measure titled *Employment White Paper* is a cross portfolio measure. The full measure description and package details appear in MYEFO under Cross portfolio.
7. The lead entity for the measure titled *Future of Shared Services* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
8. The lead entity for the measure titled *Marinus Link Entity Establishment – governance* is the Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
9. The lead entity for the measure titled *National Quantum Strategy – implementation* is the Department of Industry, Science and Resources. The full measure description and package details appear in MYEFO under the Industry, Science and Resources portfolio. The financials are not for publication due to commercial sensitivities.
10. The lead entity for the measure titled *Purpose-Built Quarantine Centres – maintenance of WA centre* is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
11. The lead entity for the measure titled *Responding to the PricewaterhouseCoopers Matter* is the Department of the Treasury. The full measure description and package details appear in MYEFO under the Treasury portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2023–24 Budget

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the
2023–24 Budget (continued)

 Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the
2023–24 Budget (continued)

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024



Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2023–2024 (continued)



Table 1.5: Appropriation Bill (No. 4) 2023–2024



Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There have been no changes to outcomes or program structures since the 2023-24 PB Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1

 

1. Departmental appropriation combines ordinary annual services (*Appropriation Act (No. 1)* and Bill (No. 3)) and estimated receipts retained under section 74 of the *PGPA Act*.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.

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

##### Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| Outcome 1 – Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources. |
| --- |
| **Program 1.1** – **Budget and Financial Management** As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |

### 2.3 Budgeted expenses and performance for Outcome 2

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

#### Linked programs

| **Commonwealth Superannuation Corporation**  |
| --- |
| **Programs*** Program 1.1 – Superannuation Scheme Governance
 |
| **Future Fund Management Agency** |
| **Programs*** Program 1.1 – Management of the Investment of the Future Fund
* Program 1.2 – Management of the Investment of the Australian Government Investment Funds
 |
| **Contribution to Outcome 2 made by linked programs**Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers. |

##### Budgeted expenses for Outcome 2

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

Table 2.3.1 Budgeted expenses for Outcome 2



Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)



Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)



Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

 Table continues on next page

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)



1. Departmental appropriation combines ordinary annual services (*Appropriation Act (No. 1)* and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
3. More information on the DisabilityCare Australia Fund can be found in Table 2.3.1.1 on page 32.
4. More information on the Medical Research Future Fund can be found in Table 2.3.1.2 on page 33.
5. More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.3.1.3 on page 34.
6. More information on the Future Drought Fund can be found in Table 2.3.1.4 on page 35.
7. More information on the Disaster Ready Fund can be found in Table 2.3.1.5 on page 36.
8. More information on the Housing Australia Future Fund can be found in Table 2.3.1.6 on page 37.

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

2.3.1.1: DisabilityCare Australia Fund (DCAF) - Estimates of Fund Balances



1. The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare Levy proceeds received and payments.
2. The Commonwealth agreed to credit the DCAF with money raised from the increase in the Medicare levy for 10 years to fund the additional costs of delivering the National Disability Insurance Scheme (NDIS) (formerly DisabilityCare Australia). This 10 year period concludes in 2023-24.
3. The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the NDIS.

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

2.3.1.2: Medical Research Future Fund (MRFF) - Estimates of Fund Balances



1. The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.

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

2.3.1.3: Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) - Estimates of Fund Balances



1. The ATSILSFF consists of the ATSILSFF Special Account and the investments of the ATSILSFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the ATSILSFF, including interest and payments.

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

2.3.1.4: Future Drought Fund (FDF) - Estimates of Fund Balances



1. The FDF consists of the FDF Special Account and investments of the FDF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the FDF, including interest and payments.

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

**2.3.1.5: Disaster Ready Fund (DRF) - Estimates of Fund Balances**



1. On 1 March 2023, the Emergency Response Fund was renamed the Disaster Ready Fund (DRF) upon commencement of the Emergency Response Fund Amendment (*Disaster Ready Fund) Act 2022*. The DRF consists of the DRF Special Account and investments of the DRF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DRF, including interest and payments.

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

**2.3.1.6: Housing Australia Future Fund (HAFF) - Estimates of Fund Balances**



1. The HAFF was established on 1 November 2023. The HAFF consists of the HAFF Special Account and investments of the HAFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the HAFF, including interest and payments.

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

##### Table 2.3.2: Performance measure for Outcome 2

Table 2.3.2 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| Outcome 2 – Outcome 2: Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy, advice, and service delivery, and managing, acquiring and divesting government investments. |
| --- |
| **Program 2.1** – **Public Sector Governance**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.2 – Data Scheme**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.3 – Property and Construction**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.4 – Insurance and Risk Management**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.5 – Procurement**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.6 – Delivery of government technology services**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.7 – Service Delivery Office**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.8 – Public Sector Superannuation**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |

Table continues on next page

##### Table 2.3.2: Performance measure for Outcome 2 (continued)

|  |
| --- |
| **Program 2.9 – Australian Government Investment Funds**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |
| **Program 2.10 – Nuclear Powered Submarine Program Advice**As the decisions made since the 2023-24 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2023-24 Corporate Plan at Finance.gov.au |

### 2.4 Budgeted expenses and performance for Outcome 3

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

##### Budgeted expenses for Outcome 3

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

Table 2.4.1 Budgeted expenses for Outcome 3



Table continues on next page

Table 2.4.1 Budgeted expenses for Outcome 3 (continued)



1. Estimates for this item are subject to the *Ministers of State Regulation 2012*.
2. Expenses not requiring appropriation in the Budget year is made up of depreciation expenses, amortisation expenses and resources received free of charge.
3. Departmental appropriation combines Ordinary annual services (*Appropriation Act (No. 1*) and Bill (No. 3) and estimated receipts retained under section 74 of the PGPA Act.

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

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances



Table continue on next page

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



(A) = Administered

(D) = Departmental

1. More information on the DisabilityCare Australia Fund can be found in Table 2.3.1.1 on page 32.
2. More information on the Medical Research Future Fund can be found in Table 2.3.1.2 on page 33.
3. More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.3.1.3 on page 34.
4. More information on the Future Drought Fund can be found in Table 2.3.1.4 on page 35.
5. More information on the Disaster Ready Fund can be found in Table 2.3.1.5 on page 36.
6. More information on the Housing Australia Future Fund can be found in Table 2.3.1.6 on page 37.
7. The ‘Receipts’ column in the table includes $21.8 million in departmental *Appropriation (Act 1)
2022*-*2023* for Interest Equivalency Payments which is credited to the Comcover Special Account 2018 during 2023-24.

###

### 3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Finance’s budgeted financial statements have changed as a result of measures identified in Section 1.3 and other variations in Section 1.4.

**Departmental financial statements**

Finance has proposed additional resourcing of $12.5 million in Appropriation Bill No. 3 inclusive of nine measures and other variations. A proposed equity injection of $440.6 million is also proposed in Appropriation Bill No 4 mainly associated with the measure More Efficient and Effective Vehicle Leasing and Fleet Management Arrangement.

**Administered financial statements**

Administered assets for 2023-24 have increased since the PB Statements primarily due to investments in the Housing Australia Future Fund.

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



Table continues on next page

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



Prepared on Australian Accounting Standards basis.

1. From 2010–11, the Government introduced the net cash appropriation arrangement that provided non‑corporate Commonwealth entities with a separate DCB under *Appropriation Act (No. 1)*
or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)*
or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
2. Represents the net gain/loss from the government’s non-Defence Property Divestment Program within Australia.
3. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

1. Primarily represents appropriation receivable (including capital appropriation) and the special accounts.
2. Primarily represents properties in the government’s non-Defence property portfolio.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)



Prepared on Australian Accounting Standards basis.

a) Distribution of Equity is from the Property Special Account.

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



Table continues on next page

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes current *Appropriation Act (No. 2)* and Bill (No. 4) and prior *Appropriation Act No. 2/4/6* appropriations (inclusive of Supply Act arrangements).
2. Includes purchases from current and previous years’ DCB.
3. Includes current *Appropriation Act (No. 1)* and Bill (No. 3) and prior *Appropriation Act No. 1/3/5* appropriations (inclusive of Supply Act arrangements), special accounts and PGPA Act section 74 external receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injection appropriations provided through *Appropriation Act (No. 2)* 2023-2024 and Appropriation Bill (No. 4).
2. ‘Appropriation ordinary annual services’ refers to funding provided through *Appropriation Act (No. 1)* 2023-24 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, DCB or other operational expenses.
3. Net proceeds may be returned to the Official Public Account.

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



Prepared on Australian Accounting Standards basis.

1. Estimates of distributions to be transferred from the Australian Government Investment Funds. This item does not include equity payments. For more detail on each fund, refer to Tables 2.3.1.1 to 2.3.1.6.
2. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (ACB) provided through Bill 1 equity appropriations. For information regarding ACB, please refer to Table 3.11 Administered Capital Budget Statement.
3. Includes earnings for the Australian Government Investment Funds and corporate Commonwealth entities.
4. Principally Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) notional employer superannuation contributions.

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

****

Prepared on Australian Accounting Standards basis.

1. Represents balance held in the DHA Borrowings Special Account 2020. Refer to Table 3.1: Estimates of special account flows and balances.
2. Represents investments in the Australian Government Investment Funds and Commonwealth entities that are owned by the Commonwealth.
3. Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the MOP(S) Act.

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



Table continues on next page

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



Prepared on Australian Accounting Standards basis.

1. Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.3.1.1 to 2.3.1.6.
2. Primarily represents the CSS and PSS notional employer contributions.
3. Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
4. Primarily represents expenditure on staff employed under the MOP(S) Act.
5. Distributions from the Investment Funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
6. Expenditure associated with unfunded liabilities for the government’s civilian superannuation schemes.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ ACB.
2. Includes both current *Appropriation Act (No. 2)* and Bill (No. 4) and prior year *Appropriation No. Act 2/4/6* including Supply Acts and special appropriations.

Table 3.12: Schedule of administered asset movements (2023-24 Budget year)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to Administered Assets and Liabilities provided through *Annual Appropriation Act (No. 2) 2023-2024* and Appropriation Bill (No. 4) 2023-2024.
2. ‘Appropriation ordinary annual services’ refers to funding provided through *Appropriation Act (No. 1)* *2023-2024* and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, ACB or other operational expenses.
3. Net proceeds may be returned to the Official Public Account.

Australian Electoral Commission

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[1.1 Strategic direction statement 61](#_Toc157705392)

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[1.3 Entity measures 62](#_Toc157705394)

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[3.1 Special account flows and balances 68](#_Toc157705401)

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Australian Electoral Commission

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

No changes have occurred that impact on the Australian Electoral Commission’s (AEC’s) Strategic Direction since the issue of the 2023-24 Portfolio Budget Statements. A full outline of the AEC’s Strategic Direction can be found in the 2023-24 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Australian Electoral Commission resource statement — Additional Estimates for 2023–24 as at February 2024



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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024*.*
2. Estimated external revenue receipts under section 74 of the *PGPA Act*.
3. Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
4. Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

### 1.3 Entity measures

Table 1.2: Australian Electoral Commission 2023–24 measures since the Budget

The AEC has no new measures since the 2023-24 Budget.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2023–24 Budget



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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024



Note 1: 2022-23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2023–2024

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

Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

The AEC has not made any changes to the objectives, deliverables, and key performance measures of any program since the 2023-24 Portfolio Budget Statements. The following tables provide an update of the 2022-23 actual expenses and the 2023-24 estimated expenses incorporating the estimates variations provided in Section 1.

### 2.2 Budgeted expenses and performance for Outcome 1

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

##### Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1



1. Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

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

##### Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023–24 Budget.

| Outcome 1 – Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs. |
| --- |
| **Program 1.1 – Deliver Electoral Events**No changes have been made to the performance measure for this program since the 2023-24 Portfolio Budget Statements. |

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Table 3.1: Estimates of special account flows and balances

The AEC has no special accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2023-24 Portfolio Budget Statements. The AEC has brought forward referendum related funding from 2024‑25. Additional Departmental appropriations have also been received for conducting redistributions in New South Wales, Western Australia, Victoria and the Northern Territory.

#### 3.2.2 Budgeted financial statements

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



Table continues on next page

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



Prepared on Australian Accounting Standards basis.

1. From 2010–11, the Government introduced the net cash appropriation arrangement that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)



Prepared on Australian Accounting Standards basis.

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

****

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)



Prepared on Australian Accounting Standards basis.

1. “Appropriation ordinary annual services” refers to funding provided through *Annual Appropriation Act (No. 1) 2023–2024,* and Appropriation Bill (No. 3) 2023–2024 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

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

****

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

The AEC has no budgeted capital administered on behalf of the government.

Table 3.12: Statement of administered asset movements (2023–24 Budget year)

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

Digital Transformation Agency

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Digital Transformation Agency

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

No changes have occurred that impact on the Digital Transformation Agency’s (DTA’s) Strategic Direction since the issuing of the 2023-24 Portfolio Budget Statements. A full outline of the DTA’s Strategic Direction can be found in the 2023-24 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the DTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Digital Transformation Agency resource statement — Additional Estimates for 2023–24 as at February 2024



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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from DTA’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.*
2. Department of Home Affairs and Department of Finance received $0.5 million (2022-23 $0.06 million) and $15.0 million (2022-23 $0.75 million) respectively under a section 75 determination in 2023-24.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Includes cash received as pass through costs.

Table 1.1: Digital Transformation Agency resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)

Third party payments from and on behalf of other entities



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

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Digital Transformation Agency 2023–24 measures since the Budget



Prepared on a Government Financial Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

* 1. Measure relates to a decision made following 2023–24 Budget as part of the 2023–24 MYEFO. The lead entity for measure *2023-30 Australian Cyber Security Strategy* is Department of Home Affairs. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio.
	2. The lead entity for the measure titled *Strengthening Digital Assurance* is the Digital Transformation Agency. The full measure description and package details appear in MYEFO under the Finance portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the DTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2023–24 Budget



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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024



Table 1.5: Appropriation Bill (No. 4) 2023–2024

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

Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no change to outcomes or programs since the 2023-24 Portfolio Budget Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.** |

DTA has not made any changes to the objectives, deliverables and key performance measures of any program since the 2023-24 Portfolio Budget Statements.

##### Budgeted expenses for Outcome 1

This table provides the revised estimated expenses for 2023-24 and the 2022-23 actual expenses incorporating the estimate variations provided in Section 1.

Table 2.2.1 Budgeted expenses for Outcome 1



1. Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

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

##### Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| Outcome 1 – Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement. |
| --- |
| **Program 1.1** – **Digital Transformation Agency** No changes have been made to the performance measure for this program since the 2023-24 Portfolio Budget Statements. |

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances



(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

There are no significant variations between these statements and the PB Statements except measures already identified.

**3.2.2 Budgeted financial statements**

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



Table continues on next page

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



Prepared on Australian Accounting Standards basis.

1. From 2010–11, the Government introduced the net cash appropriation arrangement that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

The DTA has no budgeted capital expenditure.

Table 3.7: Statement of departmental asset movements (Budget Year 2023-24)



Prepared on Australian Accounting Standards basis.

Independent Parliamentary Expenses Authority

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[1.1 Strategic direction statement 99](#_Toc157706132)

[1.2 Entity resource statement 99](#_Toc157706133)

[1.3 Entity measures 101](#_Toc157706134)

[1.4 Additional estimates, resourcing and variations to outcomes 101](#_Toc157706135)

[1.5 Breakdown of additional estimates by appropriation bill 102](#_Toc157706136)

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Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

No changes have occurred that impact on the Independent Parliamentary Expenses Authority’s (IPEA’s) Strategic Direction since the issue of the 2023-24 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for IPEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Independent Parliamentary Expenses Authority resource statement — Additional Estimates for 2023-24 as at February 2024



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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the IPEA’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.*

### 1.3 Entity measures

Table 1.2: Independent Parliamentary Expenses Authority 2023–24 measures since the Budget

IPEA had no new measures since the 2023-24 Portfolio Budget Statements.

###

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for IPEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2023-24 Budget



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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023-24



Note: 2022-23 available appropriation is included to allow a comparison of the year’s appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2023-24

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

Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no change to outcomes or programs since the 2023-24 Portfolio Budget Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

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

**Linked programs**

| **Department of Finance** |
| --- |
| **Programs*** Program 3.1– Ministerial and Parliamentary Services
 |
| **Contribution to Outcome 1 made by linked programs**IPEA administers and provides advice on travel related work expenses and provides independent oversight of work expenses administered by the Department of Finance for current and former parliamentarians and their staff. |

##### Budgeted expenses for Outcome 1

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

Table 2.2.1 Budgeted expenses for Outcome 1



1. Expenses not requiring appropriation in the Budget year are made up of audit fees.

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

##### Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023–24 Budget.

| **Outcome 1** – Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources. |
| --- |
| **Program 1.1** – Independent Parliamentary Expenses Authority – Travel Oversight and ReportingNo changes have been made to the performance criteria for this program since the 2023-24 Portfolio Budget Statements.  |

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Table 3.1: Estimates of special account flows and balances

IPEA has no special accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

There have been no significant changes to IPEA’s budgeted financial statements since the 2023-24 Portfolio Budget Statements.

#### 3.2.2 Budgeted financial statements

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

IPEA has no departmental capital budget.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

IPEA has no budgeted non-financial assets.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

IPEA has no capital budget administered in behalf of the Government.

Table 3.12: Statement of administered asset movements (2023–24 Budget year)

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

# Portfolio glossary

| Term | Meaning |
| --- | --- |
| Accumulated Depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Administered Items | Expenses, revenues, assets or liabilities managed by entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| Additional Estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.  |
| Additional Estimates Bills or Acts | These are Appropriation Bills (No. 3) and (No. 4) and a separate Bill for the Parliamentary Departments ((Parliamentary Departments) Bill (No. 2)). These Bills are introduced into Parliament after the Budget Bills. |
| ADF Super | Australian Defence Force Superannuation Scheme. |
| ADF Cover | Australian Defence Force Cover Scheme. |
| AEC | Australian Electoral Commission. |
| ANAO | Australian National Audit Office. |
| Appropriation | A law of the Australian Parliament that provides authority for Commonwealth entities to spend money from the Consolidated Revenue Fund for a particular purpose. Entities may not spend money without an appropriation authorising that expenditure and, where necessary, other legislation authorising the specified purpose.  |
| APRA | Australian Prudential Regulation Authority. |
| APS | Australian Public Service. |
| Annual Appropriation | Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary departments have their own appropriations. |
| ASIC | Australian Securities and Investment Commission. |
| ATSILSFF | Aboriginal and Torres Strait Islander Land and Sea Future Fund. |
| Capital Expenditure | Expenditure by an entity on capital projects, for example purchasing a building. |
| Charter of Budget Honesty Act | The *Charter of Budget Honesty Act 1998* provides a legislative framework for the conduct and reporting of fiscal policy.  |
| COMCAR | COMCAR is part of the Department of Finance which provides high quality, secure and confidential car-with-driver and other ground transport services to the Governor‑General, Prime Minister, parliamentarians, members of the Federal Judiciary and other high office holders. |
| CSC | Commonwealth Superannuation Corporation. |
| CSS | Commonwealth Superannuation Scheme. |
| Departmental Items | Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.  |
| Depreciation and Amortisation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| DCAF | DisabilityCare Australia Fund. |
| DFRB | Defence Forces Retirement Benefits Scheme. |
| DFRDB | Defence Force Retirement and Death Benefits Scheme. |
| DFSPB | Defence Force (Superannuation) (Productivity Benefit) Scheme. |
| DRF | Disaster Ready Fund. |
| DTA | Digital Transformation Agency. |
| Electoral Act | *Commonwealth Electoral Act 1918.* |
| Equity or Net Assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| ERC | Expenditure Review Committee. |
| ERF | Emergency Response Fund. |
| ERP | Enterprise Resource Planning. |
| Expense | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.  |
| Fair Value | Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm’s length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder. |
| FBO | Final Budget Outcome. |
| FDF | Future Drought Fund. |
| FFMA | Future Fund Management Agency. |
| FMiAO | Future Made in Australia Office. |
| GST | Goods and Services Tax. |
| HAFF | Housing Australia Future Fund. |
| ICT | Information and Communication Technology. |
| IPEA | Independent Parliamentary Expenses Authority. |
| IPEA Act | *Independent Parliamentary Expenses Authority Act 2017*. |
| JCPAA | Joint Committee of Public Accounts and Audit. |
| Measure | A new policy or savings decision of the government with financial impacts.  |
| MFS | Monthly Financial Statements. |
| MOP(S) Act | *Members of Parliament (Staff) Act 1984*. |
| MRFF | Medical Research Future Fund. |
| MSBS | Military Superannuation and Benefits Scheme. |
| MYEFO | Mid-Year Economic and Fiscal Outlook. |
| Operating Result | Equals income less expense. |
| Outcomes | The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved. |
| PEMS | Parliamentary Expenses Management System. |
| PGPA Act  | *Public Governance, Performance and Accountability Act 2013*. |
| PNG | Papua New Guinea Scheme. |
| Portfolio | A Minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes. |
| PSCP | Property Services Coordinated Procurement. |
| PSS | Public Sector Superannuation Scheme. |
| PSSap | Public Sector Superannuation Scheme Accumulation Plan. |
| Revenue | Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity. |
| ROU | Right-of-Use (ROU) assets under Australian Accounting Standard AASB 16 Leases*.* |
| SDO | Service Delivery Office. |
| Special Accounts | A type of [special appropriation](http://www.finance.gov.au/resource-management/introduction/glossary/#special_appropriation), limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act. |
| Special Appropriations  | Authority within an Act (other than an [annual *Appropriation*](http://www.finance.gov.au/resource-management/introduction/glossary/#annual_appropriations) *Act*) to spend money from the [Consolidated Revenue Fund](http://www.finance.gov.au/resource-management/introduction/glossary/#crf) for particular purposes. *The Social Security (Administration) Act 1999*, for example, contains several special appropriations to make social security payments. Special appropriations support around 80% of all government expenditure each year. |
| WoAG | Whole of Australian Government. |