Portfolio Additional Estimates Statements 2024–25

Finance portfolio

Explanations of Additional Estimates 2024–25

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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nfp not for publication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 the Chief Finance Officer at 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 2024–25 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*)* 2024–2025. 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. |
| **Index (Optional)** |
| Alphabetical guide to the Statements |

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Portfolio overview

Portfolio overview

The following changes have occurred with the Finance Portfolio from that included in the Portfolio Budget Statements 2024–25 (pages 3-5).

On the 28 January 2025, the Commonwealth became the majority shareholder of CEA Technologies Pty Limited (CEA Technologies), establishing CEA Technologies as a Commonwealth Company. As a Commonwealth Company, CEA Technologies falls within the Finance portfolio and the Commonwealth expects to prescribe CEA Technologies as a Government Business Enterprise. The Minister for Finance is a joint Shareholder Minister of CEA Technologies along with the Minister for Defence.

Additional estimates are being sought for:

* Department of Finance
* Australian Electoral Commission
* Digital Transformation Agency
* Parliamentary Workplace Support Service

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 2024–25 Budget at their next Budget update.

A full outline of the Finance Portfolio overview can be found in the 2024–25 Portfolio Budget 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**Acting Electoral Commissioner: Jeff PopeOutcome 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: VacantOutcome 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: Greg Combet AOOutcome 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**Acting Chief Executive Officer: Nicole PearsonOutcome 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**Chief Executive Officer: Leonie McGregorOutcome 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. |
|  |  |
| **ASC Pty Ltd**Chair: Bruce Carter AOPurpose: The objectives of the company, as set out in the ASC’s Statement of Expectations are to:* construct and sustain available and capable submarines, including through partnering in the build of the SSN-AUKUS fleet and sustainment all classes of Australia’s future nuclear-powered submarine fleet
* meet the highest standards of nuclear safety and comply with emerging nuclear safety duties and future naval nuclear power safety licence requirements
* continue to effectively and efficiently sustain Australia’s Collins class submarine fleet and support opportunities for Australia’s broader naval shipbuilding and repair industry
* develop and grow Australia’s sovereign workforce and domestic supply chain
 |
|  |  |
| **Australian Naval Infrastructure Pty Ltd**Chair: Ronald Finlay AMPurpose: 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.
 |
|  |  |
| **CEA Technologies Pty Ltd\***Chair: Joycelyn MortonPurpose: Provide innovative technology solutions with commitment to strengthen Australia’s sovereign defence capability. |

\* Established as a Commonwealth Company from 28 January 2025 when the Commonwealth became the majority shareholder.

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 the publication of the 2024–25 Portfolio Budget Statements there has been no significant change to the strategic direction of Finance.

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. We deliver on our purpose through:

* providing policy advice on expenditure across all portfolios and delivering Budget updates, cash management and consolidated financial reporting
* managing frameworks and policies, and providing 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 promoting digital transformation, and
* delivering ministerial and parliamentary services.

In 2024–25, Finance will continue to provide high quality policy advice on expenditure, deliver budget updates, be active stewards of the frameworks Finance is responsible for, progress applications of the use of data and digital technologies and advance regulatory reforms and the procurement integrity agenda.

Full performance information can be found in the Department of Finance —2024–25 Corporate Plan.

### 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 2024‍–‍25 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 2023–24 financial statements.

Table 1.1: Entity Department of Finance resource statement – Additional Estimates for 2024–25 as at February 2025



Table continues on next page

Table 1.1: Department of Finance resource statement – Additional Estimates for
2024–25 as at February 2025 (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) 2024–2025* and Appropriation Bill (No. 3) 2024–2025*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024 and Appropriation Act (No. 3) 2023–2024.*
2. Excludes appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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’.
5. *Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–2024 and Appropriation Act (No.4) 2023–2024.*
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 the special accounts from Finance’s annual and special appropriations.
8. Administered capital budgets 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 — Additional Estimates for
2024–25 as at February 2025 (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 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Finance 2024–25 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. The lead entity for the measure titled Establishment of the Australian Centre for Disease Control is Department of Health and Aged Care. The full measure description and package details appear in 2024–25 MYEFO under the Health and Aged Care portfolio.
2. The lead entity for the measure titled National Disability Insurance Scheme Reform is the Department of Social Services. The full measure description and package details appear in 2024–25 MYEFO under the Social Services portfolio.
3. This 2024–25 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp for Nuclear‑Powered Submarine Program – infrastructure and capacity investment appear in 2024–25 MYEFO under the Defence portfolio.
4. The lead entity for the measure titled Payday Super is Department of Treasury. The full measure description and package details appear in 2024–25 MYEFO under the Treasury portfolio.
5. This 2024–25 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp for Supporting Safety and Remediation in the Resources Sector appears in 2024–25 MYEFO under the Industry Science and Resources 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 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 Budget



Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 Budget (continued)



Table continues on next page

**Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 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) 2024–2025



Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2024–2025 (continued)



1. Reduction reflects section 51 withholding to *Appropriation Act (No.1) 2024–2025* due to Government decisions.
2. Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2024–2025



Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2024–25 Portfolio Budget 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 and amortisation expenses.

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

Table 2.2.2: 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 2024–25 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 ManagementAs the decisions made since the 2024–25 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 2024–25 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 by providing leadership to Commonwealth entities through: ongoing improvements to public sector governance, including systems, frameworks, policy advice, and service delivery; and managing, acquiring and divesting government investments. |

Linked programs

| **Commonwealth Superannuation Corporation** |
| --- |
| **Program*** 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)



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 and amortisation expenses.

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

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 concluded 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. 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 measures 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 2024–25 Budget.

| 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, service delivery and managing, acquiring, and divesting government investments. |
| --- |
| Program 2.1 – Public Sector GovernanceAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.2 – Data SchemeAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.3 – Property and ConstructionAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.4 – Insurance and Risk ManagementAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.5 – ProcurementAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.6 – Delivery of Government Technology ServicesAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.7 – Service Delivery OfficeAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.8 – Public Sector SuperannuationAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.9 – Australian Government Investment FundsAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |
| Program 2.10 – Nuclear Powered Submarine Program AdviceAs the decisions made since the 2024–25 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 2024–25 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.

Table 2.4.2: Performance measure for Outcome 3

Table 2.4.2 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

| Outcome 3 – Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs. |
| --- |
| Program 3.1 – Ministerial and Parliamentary ServicesAs the decisions made since the 2024–25 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 2024–25 Corporate Plan at Finance.gov.au |

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 continues on next page

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



(A) = Administered

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Finance’s budgeted financial statements have changed since the publication of the 2024–25 Portfolio Budget Statements as a result of measures identified in Table 1.2 and other variations in Table 1.3.

**Departmental Financial Statements**

Departmental non-financial assets for 2024–25 have decreased since the 2024–25 Portfolio Budget Statements primarily due to deferred capital purchases and the revaluation of non-financial assets at 30 June 2024. The decrease is offset by an increase in financial assets due to the timing of payments.

**Administered Financial Statements**

Administered revenue has increased since the 2024–25 Portfolio Budget Statements primarily due to favourable returns on Australian Government Investment Funds, with a corresponding increase in Administered financial assets.

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.
3. Represents the net gain/loss from the government’s non-Defence Property Divestment Program within

Australia.

**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 special account cash held in the Official Public Account.
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 2024–25)



Prepared on Australian Accounting Standards basis.

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 proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
2. Includes purchases from current and previous years’ Departmental Capital Budgets (DCB).
3. Includes s74 external receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025.
2. ‘Appropriation ordinary annual services’ refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Departmental Capital Budget 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. From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non‑corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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 and loans to State and Territory Governments.
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.
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 both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.
2. Includes purchases from current and previous years’ Administered Capital Budgets (ACBs).

Table 3.12: Statement of administered asset movements (2024–25 Budget year)



Prepared on Australian Accounting Standards basis.

1. Net proceeds may be returned to the Official Public Account.

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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 2024–25 Portfolio Budget Statements. A full outline of the AEC’s Strategic Direction can be found in the 2024–25 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 2024‍–‍25 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 2023–24 financial statements.

Table 1.1: Australian Electoral Commission resource statement – Additional Estimates for 2024–25 as at February 2025



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) 2024–2025* and Appropriation Bill (No. 3) 2024–2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. Excludes $46.2m subject to administrative quarantine by Finance or withheld under section 51 of

 the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). 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'.

1. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other

special accounts. For further information on special accounts (excluding amounts held on trust),

refer to Table 3.1.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 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. The lead entity for measure Electoral Communications is the Australian Electoral Commission. The full measure description and package details appear in the 2024–25 MYEFO under the Department of Finance portfolio.
2. The lead entity for measure titled Reforming the Commonwealth Funding and Disclosure Scheme is the Australian Electoral Commission. The full measure description and package details appear in the 2024–25 MYEFO under the Finance portfolio. The financials are not for publication due to commercial sensitivities.

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

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 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) 2024–2025



Note 1: Reduction reflects section 51 withholding to *Appropriation Act (No.1) 2024–2025* due to Government decisions.

Note 2: Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill No. 3 included a Departmental Capital Budget component of $46,212 ($’000) for the 'Reduced Estimates' columns.

Table 1.5: Appropriation Bill (No. 4) 2024–2025

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 2024–25 Portfolio Budget Statements. The following tables provide an update of the 2023–24 actual expenses and the 2024–25 estimated expenses incorporating the estimates variations provided in Section 1.

### 2.2 Budgeted expenses and performance for Outcome 1

Budgeted expenses for Outcome 1

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

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, audit fees and lease principal repayments.

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 2024–25 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 EventsNo changes have been made to the performance measure for this program since the 2024–25 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

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 2024–25 Portfolio Budget Statements. The AEC has received appropriations for the Cook and Dunkley by-elections held in 2024.

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 2023-24Actual$'000 | 2024-25Revised budget$'000 | 2025-26Forward estimate$'000 | 2026-27Forward estimate$'000 | 2027-28Forward estimate$'000 |
| **ASSETS** |  |   |  |  |  |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 1,900  | 1,900  | 1,900  | 1,900  | 1,900  |
| Trade and other receivables | 79,370  | 79,370  | 79,370  | 79,370  | 79,370  |
| ***Total financial assets*** | ***81,270***  | ***81,270***  | ***81,270***  | ***81,270***  | ***81,270***  |
| **Non-financial assets** |  |   |  |  |  |
| Land and buildings | 205,837  | 205,837  | 205,837  | 205,837  | 189,125  |
| Property, plant and equipment | 7,786  | 17,923  | 28,850  | 41,077  | 52,803  |
| Intangibles | 109,365  | 185,554  | 315,070  | 421,517  | 415,534  |
| Other non-financial assets | 17,304  | 17,304  | 17,304  | 17,304  | 17,304  |
| ***Total non-financial assets*** | ***340,292***  | ***426,618***  | ***567,061***  | ***685,735***  | ***674,766***  |
| **Total assets** | **421,562**  | **507,888**  | **648,331**  | **767,005**  | **756,036**  |
| **LIABILITIES** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Suppliers | 21,462  | 21,462  | 21,462  | 21,462  | 21,462  |
| Other payables | 7,001  | 7,001  | 7,001  | 7,001  | 7,001  |
| ***Total payables*** | ***28,463***  | ***28,463***  | ***28,463***  | ***28,463***  | ***28,463***  |
| **Interest bearing liabilities** |  |   |  |  |  |
| Leases | 195,260  | 198,415  | 201,570  | 204,725  | 191,168  |
| ***Total interest-bearing liabilities*** | ***195,260***  | ***198,415***  | ***201,570***  | ***204,725***  | ***191,168***  |
| **Provisions** |  |   |  |  |  |
| Employee provisions | 26,489  | 26,489  | 26,489  | 26,489  | 26,489  |
| Other provisions | 6,380  | 6,380  | 6,380  | 6,380  | 6,380  |
| ***Total provisions*** | ***32,869***  | ***32,869***  | ***32,869***  | ***32,869***  | ***32,869***  |
| **Total liabilities** | **256,592**  | **259,747**  | **262,902**  | **266,057**  | **252,500**  |
| **Net assets** | **164,970**  | **248,141**  | **385,429**  | **500,948**  | **503,536**  |
| **EQUITY\*** |  |   |  |  |  |
| **Parent entity interest** |  |   |  |  |  |
| Contributed equity | 271,784  | 412,469  | 561,723  | 689,208  | 703,762  |
| Reserves | 29,089  | 29,089  | 29,089  | 29,089  | 29,089  |
| Retained surplus / (accumulated  deficit) | (135,903) | (193,417) | (205,383) | (217,349) | (229,315) |
| ***Total parent entity interest*** | ***164,970***  | ***248,141***  | ***385,429***  | ***500,948***  | ***503,536***  |
| **Total Equity** | **164,970**  | **248,141**  | **385,429**  | **500,948**  | **503,536**  |

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 2024–25)



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 Budget (DCB).

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 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 (2024–25 Budget year)

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

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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 2024–25 Portfolio Budget Statements. A full outline of the DTA’s Strategic Direction can be found in the 2024–2*5 Portfolio Budget Statements.*

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for DTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‍–‍25 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 2023–24 financial statements.

Table 1.1: Digital Transformation Agency resource statement – Additional Estimates for 2024–25 as at February 2025



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) 2024–2025* and Appropriation Bill (No. 3) 2024–2025*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024 and Appropriation Act (No. 3) 2023–2024.*
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. Includes cash received as pass through costs.
4. The DTA receive amounts from agencies relating to Whole of Australian Government ICT procurement arrangements.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 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 2024–25 Budget as part of the 2024–25 MYEFO. The lead entity for measure *Enabling a Reliable and Secure Energy Transition* is Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the 2024–25 MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
2. The lead entity for measure *Payday Super* is Australian Taxation Office. The full measure description and package details appear in the 2024–25 MYEFO under the Treasury portfolio.
3. The lead entity for measure *Reforming the Commonwealth Funding and Disclosure Scheme* is Department of Finance. The full measure description and package details appear in the 2024–25 MYEFO under the Finance portfolio.
4. The lead entity for measure *Treasury Portfolio - additional resourcing* is Department of the Treasury. The full measure description and package details appear in the 2024–25 MYEFO under the Treasury portfolio.

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

The following table details the changes to the resourcing for DTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 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 DTA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2024–2025



Table 1.5: Appropriation Bill (No. 4) 2024–2025

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 2024-25 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 2024–25 Portfolio Budget Statements.

*Budgeted expenses for Outcome 1*

This table provides the revised estimated expenses for 2024–25 and the 2023–24 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, audit fees, and expenses where funding has been previously provided in a prior year.

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

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 measures for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It is 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 2024–25 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**The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians. |

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 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 Portfolio Budget 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)



Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)



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 2024–25)



Prepared on Australian Accounting Standards basis.

Parliamentary Workplace Support Service

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# Parliamentary Workplace Support Service

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Since the issue of the 2024–25 Portfolio Budget Statements, the Independent Parliamentary Standards Commission (IPSC) was established on 14 October 2024 and is reflected as a new program for the Parliamentary Workplace Support Service (PWSS). Funding and functions associated with establishment of the IPSC had been included in the 2024–25 Finance Portfolio Budget Statements, resulting in no additional changes.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PWSS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Parliamentary Workplace Support Service resource statement – Additional Estimates for 2024–25 as at February 2025



|  |
| --- |
| (a) *Appropriation Act (No. 1) 2024-2025* and Appropriation Bill (No. 3) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the PWSS 2023-24 annual report and encompasses *Appropriation Act (No. 1) 2023-2024*. |
| (b) The Parliamentary Workplace Support Service has received a total of $13,802 ($'000) across the forward estimates, under a section 75 determination from the Australian Public Service Commission. |
| (c) Departmental capital budgets are not separately identified inAppropriation 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'. |
| (d) The Parliamentary Workplace Support Service has received $82 ($'000) under a section 75 determination from the Department of Finance.  |
| (e) *Appropriation Act (No. 2)* *2024-2025*. |

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget.

Table 1.2: Entity 2024–25 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. |
| (a) Measure relates to a decision made following 2024-25 Budget as part of the 2024-25 MYEFO. |
| (b) The lead entity for measure *Ongoing funding for the Independent Parliamentary Standards Commission* is Department of Finance. The full measure description and package details appear in the 2024-25 Budget Paper No. 2 under the Finance portfolio. |

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

The following tables detail the changes to the resourcing for the PWSS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 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 PWSS through Appropriation Bill Nos. 3.

Table 1.4: Appropriation Bill (No. 3) 2024–2025



|  |
| --- |
| a) Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.  |

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 2024-25 Portfolio Budget Statements.

### 2.2 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 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. |

*Budgeted expenses for Outcome 1*

This table shows how much PWSS 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



|  |
| --- |
| (a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees. |

Table 2.2.2: Performance measures 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 2024–25 Budget.

| Outcome 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. |
| --- |
| Program 1.1 – Parliamentary Workplace Support ServiceNo changes have been made to the performance criteria for this program since the 2024–25 Portfolio Budget Statements. |
| Program 1.2 – Independent Parliamentary Standards CommissionNo changes have been made to the performance criteria for this program since the 2024–25 Portfolio Budget Statements. |

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

PWSS has no special accounts.

### 3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There have been no significant changes to PWSS budgeted financial statements since the 2024–25 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 after the deduction of liabilities. |

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)



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)



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| --- |
| Prepared on Australian Accounting Standards basis. |
| (a) Includes purchases from current and previous years’ Departmental Capital Budgets (DCB). |

Table 3.7: Statement of asset movements (2024–25 Budget year)



Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections or Administered Assets and Liabilities appropriations provided through Annual Appropriation Act (No. 2) 2024–2025 and Appropriation Bill (No. 4) 2024–2025, including Collection Development and Acquisition Budget.

No assets were recognised in the 2023–24 Financial Statements

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)

PWSS has no budgeted capital administered on behalf of government.

**Table 3.12: Statement of administered asset movements (2024–25 Budget year)**

PWSS has no budgeted non-financial assets administered on behalf of 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. |
| 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. |
|  |  |