

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2022–23

APPROPRIATION BILL (NO. 3) 2022–2023  
AND  
APPROPRIATION BILL (NO. 4) 2022–2023

**TREASURY PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2022–23

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Treasury acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



**THE HON JIM CHALMERS MP**

**TREASURER**

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit these Portfolio Additional Estimates Statements in support of the additional appropriations sought for the Treasury portfolio, through Appropriation Bill (No. 3) 2022–2023 and Appropriation Bill (No. 4) 2022–2023.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'J Chalmers', with a long horizontal flourish extending to the right.

The Hon Jim Chalmers MP

## **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nfp	not for publication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 Ms Tarnya Gersbach, Chief Finance Officer in the Department of the Treasury on (02) 6263 3807.

A copy of this document can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**User Guide  
to the  
Portfolio Additional Estimates  
Statements**



## User guide

The purpose of the 2022–23 Portfolio Additional Estimates Statements (PAES) is to inform Senators, Members of Parliament and the public of the proposed allocation of additional resources to government outcomes by entities within the portfolio.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 3) 2022–2023 and Appropriation Bill (No. 4) 2022–2023. In this sense the PAES is declared by the Appropriation Acts to be a ‘relevant document’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

Appropriation Bill (No. 3) 2022–2023, which follows on from *Appropriation Act (No. 1) 2022–2023* tabled at the 2022–23 October Budget, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2022–2023 financial year.

Appropriation Bill (No. 4) 2022–2023, which follows on from *Appropriation Act (No. 2) 2022–2023* tabled at the 2022–23 October Budget, will provide additional expenditure authority in respect of the 2022–2023 financial year for capital works and services, payments to or for the states, territories and local government authorities, and new administered outcomes not authorised in specific legislation.



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# Department of the Treasury

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# Department of the Treasury

## Overview of additional appropriations

The Department of the Treasury (the Treasury) is seeking additional appropriations of \$6.5 million through Appropriation Bill (No. 3) 2022–23, relating to measures and additional estimates variations since the 2022–23 October Budget. The funding will be used to support the departmental operations of the Treasury and the National Housing Finance and Investment Corporation.

Complete details of resources and performance information can be found in *Portfolio Budget Statements October 2022–23*.

## Entity measures table

Table 1.1 summarises new Government measures taken since the 2022–23 October Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.1: Treasury 2022–23 additional estimates measure**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Payment measures</b>					
Treasury Portfolio - additional resourcing (a)					
Departmental payments	1.1	(410)	(300)	-	(300)
<b>Total</b>		<b>(410)</b>	<b>(300)</b>	-	<b>(300)</b>
<b>Total payment measures</b>					
Departmental		(410)	(300)	-	(300)
<b>Total</b>		<b>(410)</b>	<b>(300)</b>	-	<b>(300)</b>

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 post 2022–23 October Budget.

### Additional estimates and variations

The following table details the changes to the resourcing for the Treasury at Additional Estimates, by outcome. The following table details the estimates and variations resulting from other variations since the 2022–23 October Budget in Appropriation Bill (No. 3).

**Table 1.2: Additional estimates and variations to outcomes from measures and other variations**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Other Variations</b>					
Payments to the National Housing Finance and Investment Corporation	1.1	5,191	23,346	22,927	23,494
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>5,191</b>	<b>23,346</b>	<b>22,927</b>	<b>23,494</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measure</b>					
Treasury Portfolio — additional resourcing	1.1	(410)	(300)	-	(300)
<b>Other Variations</b>					
Departmental operating	1.1	1,675	-	-	-
Departmental capital budget	1.1	(1,675)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(410)</b>	<b>(300)</b>	<b>-</b>	<b>(300)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>4,781</b>	<b>23,046</b>	<b>22,927</b>	<b>23,194</b>

### Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Treasury through Appropriation Bill (No. 3).

**Table 1.3: Appropriation Bill (No. 3) 2022–2023**

	2021-22 Available	2022-23 Budget	2022-23 Revised	Additional Estimates	Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 1</b>					
Supporting and implementing informed decisions on policies for the good of the Australian people, including for achieving strong, sustainable economic growth, through the provision of advice to Treasury Ministers and the efficient administration of Treasury's functions	138,915	81,176	86,367	5,191	-
<b>Total administered</b>	<b>138,915</b>	<b>81,176</b>	<b>86,367</b>	<b>5,191</b>	<b>-</b>
<b>Outcome 1</b>					
Supporting and implementing informed decisions on policies for the good of the Australian people, including for achieving strong, sustainable economic growth, through the provision of advice to Treasury Ministers and the efficient administration of Treasury's functions	337,430	346,004	347,269	1,675	(410)
<b>Total departmental</b>	<b>337,430</b>	<b>346,004</b>	<b>347,269</b>	<b>1,675</b>	<b>(410)</b>
<b>Total administered and departmental</b>	<b>476,345</b>	<b>427,180</b>	<b>433,636</b>	<b>6,866</b>	<b>(410)</b>

Note 1: 2021–22 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

# Australian Bureau of Statistics

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# Australian Bureau of Statistics

## Overview of additional appropriations

The Australian Bureau of Statistics (ABS) has sought a reclassification of \$6.8 million from the Departmental Capital Budget through *Supply Act (No. 3) 2022–2023*, to increase departmental outputs through Appropriation Bill (No. 3) 2022–23 to support the transition to a cloud operating environment and ICT service-based arrangements.

Complete details of resources and performance information can be found in *Portfolio Budget Statements October 2022–23*.

**Entity measures table**

The Australian Bureau of Statistics has no new measures since the 2022–23 October Budget.

## Additional estimates and variations

The following table details the changes to the resourcing for the ABS at Additional Estimates, by outcome. It details the estimates and variations resulting from new measures and any other variations since the 2022–23 October Budget in Appropriation Bill (No. 3).

**Table 1.2: Additional estimates and variations to outcomes from measures and other variations**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Reclassification</b>					
Departmental operating	1.1	6,789	-	-	-
Departmental capital budget	1.1	(6,789)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		-	-	-	-
<b>Total net impact on appropriations for Outcome 1</b>		-	-	-	-

### Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for the ABS through Appropriation Bill (No. 3).

**Table 1.3: Appropriation Bill (No. 3) 2022–2023**

	2021-22 Available	2022-23 Budget	2022-23 Revised	Additional Estimates	Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental programs</b>					
<b>Outcome 1</b> - Decisions on important matters made by governments, business and the broader community are informed by objective, relevant and trusted official statistics produced through the collection and integration of data, its analysis, and the provision of statistical information					
	592,046	369,091	369,091	6,789	(6,789)
<b>Total departmental</b>	<b>592,046</b>	<b>369,091</b>	<b>369,091</b>	<b>6,789</b>	<b>(6,789)</b>

Note 1: 2021–22 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: The Reduced Estimates column includes \$6.789 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

# Australian Competition and Consumer Commission

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# Australian Competition and Consumer Commission

## Overview of additional appropriations

There has been no significant change to the strategic direction of the Australian Competition and Consumer Commission (ACCC) from that outlined in the October Portfolio Budget Statements 2022–23 (page 87).

An additional \$7.6 million in departmental funding through Appropriation Bill (No. 3) 2022–23 relates to measures and reclassifications since the 2022–23 October Budget, and comprises the following:

- funding for the ACCC and Australian Energy Regulator (AER) to progress the Energy Price Relief Plan measure; and
- \$3 million for the reclassification of Departmental Capital Budget (DCB) to operating.

## Entity measures table

Table 1.1 summarises new Government measures taken since the 2022–23 October Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.1: Australian Competition and Consumer Commission 2022–23 additional estimates measures**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Payment measures</b>					
Energy Price Relief Plan (a)(b)(c)					
Departmental payment	1.1	nfp	nfp	nfp	nfp
Departmental payment	1.2	nfp	nfp	nfp	nfp
<b>Total</b>		-	-	-	-
Working with the Australian Resources Industry on the Pathway to Net Zero (d)					
Departmental payment	1.1	418	-	-	-
<b>Total</b>		<b>418</b>	-	-	-
<b>Total payment measures</b>					
Departmental		418	-	-	-
<b>Total</b>		<b>418</b>	-	-	-

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.

- The lead entity for measure titled Energy Price Relief Plan is the Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in Budget Paper No. 2 under the Climate Change, Energy, the Environment and Water portfolio.
- The financial implications for this measure are not for publication (nfp) due to commercial sensitivities.
- Measure relates to a decision made post 2022-23 October Budget.
- The full measure description and package details of the measure titled Working with the Australian Resources Industry on the Pathway to Net Zero appear in Budget Paper No. 2 under the Climate Change, Energy, the Environment and Water portfolio.

## Additional estimates and variations

The following table details the changes to the resourcing for the ACCC at Additional Estimates, by outcome. The following table details the estimates and variations resulting from new measures and any other variations since the 2022–23 October Budget in Appropriation Bill (No. 3).

**Table 1.2: Additional estimates and variations to outcomes from measures and other variations**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Reclassifications</b>					
Departmental appropriation	1.1	3,000	-	-	-
Departmental capital budget	1.1	(3,000)	-	-	-
<b>Changes in Parameters</b>					
Departmental appropriation	1.1	-	195	944	727
Departmental appropriation	1.2	-	71	362	290
Departmental capital budget	1.1	-	20	52	46
<b>Other Variations</b>					
Departmental appropriation	1.1	2,028	4,092	3,215	2,665
Departmental appropriation	1.2	2,597	6,036	1,308	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>4,625</b>	<b>10,414</b>	<b>5,881</b>	<b>3,728</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>4,625</b>	<b>10,414</b>	<b>5,881</b>	<b>3,728</b>

### Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the ACCC through Appropriation Bill (No. 3).

**Table 1.3: Appropriation Bill (No. 3) 2022–2023**

	2021-22 Available	2022-23 Budget	2022-23 Revised	Additional Estimates	Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Enhanced welfare of Australians through enforcing laws that promote competition and protect consumers, as well as taking other regulatory and related actions including monitoring and market analysis, public education, determining the terms of access to infrastructure services, and discharging regulatory responsibilities governing energy markets and networks	321,027	319,121	326,746	7,625	-
<b>Total departmental</b>	<b>321,027</b>	<b>319,121</b>	<b>326,746</b>	<b>7,625</b>	<b>-</b>

# Glossary

<b>Term</b>	<b>Meaning</b>
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered item	Appropriation consisting of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	A law of the Australian Parliament providing authority for Commonwealth entities to spend money from the CRF for a particular purpose. Entities may not spend money without an appropriation authorising the expenditure and, where necessary, other legislation authorising the specified purpose.
Appropriation Bill (No. 1)	This Bill proposes spending from the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by the Parliament and given Royal Assent, it becomes Appropriation Act (No. 1).
Appropriation Bill (No. 2)	This Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the 2 Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 2). Once the Bill is passed by the Parliament and given Royal Assent, it becomes Appropriation Act (No. 2).
Appropriation Bills (Nos. 3 and 4)	If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos. 3 or 4). Once these Bills are passed by the Parliament and given Royal Assent, they become the Appropriation Acts (Nos. 3 and 4). They are also commonly referred to as the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook - Provide information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures - Provide a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations - Provide information and analysis on federal funding provided to the states and territories.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.
Capital expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.

<b>Term</b>	<b>Meaning</b>
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental item	Resources (assets, liabilities, revenues and expenses) the entity accountable authorities control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures as included in the Budget documentation.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA entity.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities results in decreases in equity, other than those relating to distributions to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, Australian National Audit Office (ANAO) audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from the Parliament.
Forward estimates period	The 3 years following the Budget year. For example if 2023–24 is the Budget year, 2024–25 is forward year 1, 2025–26 is forward year 2 and 2026–27 is forward year 3.
Funds	Money appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.

<b>Term</b>	<b>Meaning</b>
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
'Movement of Funds' between years	A 'movement of funds' process is carried out twice each year in relation to un-expensed administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, there will be an increase in the amount appropriated in later year(s).
Net cash appropriation arrangements	The net cash framework, implemented from the 2010–11 Budget, replaces funding for depreciation and amortisation expenses with a departmental capital budget (DCB) and the funding of make good expenses will cease to be paid in advance. The net cash framework applies to general government sector entities receiving funding from annual appropriations directly or via a special account, with the exception of the Department of Defence.
Non-operating Official Public Account (OPA)	Sometimes called 'capital' costs. The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the CRF.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equals income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
Special account	Balances existing within the CRF supported by standing appropriations (PGPA Act s. 78, s. 79 and s. 80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s. 78 of the PGPA Act) or through an Act of Parliament (referred to in s. 80 of the PGPA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.