

**Portfolio Supplementary
Additional Estimates Statements
2014–15**

Appropriation Bill (No. 5) 2014-2015
and
Appropriation Bill (No. 6) 2014-2015
Treasury Portfolio

Explanations of Supplementary Additional Estimates
2014–15

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TREASURER

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Madam Speaker

I hereby submit these Portfolio Supplementary Additional Estimates Statements in support of the additional appropriations sought for the Treasury Portfolio, through Appropriation Bill (No. 5) 2014-2015 and Appropriation Bill (No.6) 2014-2015.

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. B. Hockey', with a long horizontal flourish extending to the right.

HON J. B. HOCKEY 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nfp	not for publication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 **Matthew King**, Chief Finance Officer in the Department of Treasury on (02) 6263 2111.

A copy of this document can be located on the Australian Government Budget website at: www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO SUPPLEMENTARY
ADDITIONAL ESTIMATES
STATEMENTS**

USER GUIDE

The purpose of the 2014-15 Portfolio Supplementary Additional Estimates Statements (PSAES) 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 PSAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 5) 2014-2015 and Appropriation Bill (No. 6) 2014-2015. In this sense the PSAES 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. 5) 2015-2016, which follows on from *Appropriation Act (No. 1)* tabled at Budget and Appropriation Bill (No. 3) tabled at Additional Estimates, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2014-15 financial year.

Appropriation Bill (No. 6) 2015-2016, which follows on from *Appropriation Act (No. 2)* tabled at Budget and Appropriation Bill (No. 4) tabled at Additional Estimates, will provide additional expenditure authority in respect of the 2014-15 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

Overview of additional appropriations

The Treasury has been allocated \$36.2 million to engage with the community on economic challenges – particularly those highlighted in the 2015 Intergenerational Report. Details of this measure is in Budget Paper No. 2, *Budget Measures 2015-16*.

ENTITY MEASURES TABLE

Table 1.1 summarises new Government measures taken since the 2014-15 Additional Estimates. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.1 Entity 2014-15 supplementary additional estimates measures

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures					
Community engagement on economic issues	1.1	6,200	-	-	-
Total expense measures		6,200	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis

ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for Treasury at Supplementary Additional Estimates, by outcome. The table also details the supplementary estimates and variations resulting from new measures and any other variations (if applicable) since the 2014-15 Additional Estimates in Appropriation Bill (No. 5).

Table 1.2 Supplementary estimates and variations to outcomes from measures and other variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (administered)					
Community engagement on economic issues	1.1	36,200	-	-	-
Net impact on estimates for Outcome 1 (administered)		36,200	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for Treasury through Appropriation Bill (No. 5).

Table 1.3: Appropriation Bill (No. 5) 2014-2015

	Total available appropriations 2013-14 \$'000	Budget and Additional Estimates 2014-15 \$'000	Revised 2014-15 \$'000	Supplementary Additional Estimates 2014-15 \$'000
ADMINISTERED ITEMS				
Outcome 1	8,804,526	50,368	86,568	36,200
Informed decisions on the development and implementation of policies to improve the wellbeing of the Australian people, including by achieving strong, sustainable economic growth, through the provision of advice to the government and the efficient administration of federal financial relations				
Total	8,804,526	50,368	86,568	36,200

Note 1: 2013-14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to:
Budget appropriation + Additional Estimates appropriation + AFM +/- section 75 transfers — administrative quarantines — formal reductions made by the Minister for Finance (section 51)

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AUSTRALIAN BUREAU OF STATISTICS

Overview of additional appropriations

The Australian Bureau of Statistics is seeking an additional \$1.7 million in departmental outcome through Appropriation Bill (No.5) 2014-15 for the Australian Bureau of Statistics – business transformation measure that was agreed after the 2014-15 Mid-year Economic and Fiscal Outlook.

ENTITY MEASURES TABLE

Table 1.1 summarises new Government measures taken since the 2014-15 Additional Estimates. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.1 Entity 2014-15 supplementary additional estimates measures

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Revenue measures					
Australian Bureau of Statistics					
- business transformation	1.1				
Administered revenues		-	-	-	1,431
Departmental revenues		1,284	1,738	1,338	489
Total Revenues		1,284	1,738	1,338	1,920
Expense measures					
Australian Bureau of Statistics					
- business transformation	1.1	3,010	44,828	40,341	28,609
Total Departmental expenses		3,010	45,080	40,577	28,609
Capital measures					
Australian Bureau of Statistics					
- business transformation	1.1				
Departmental capital		(1,915)	15,666	40,364	22,748
Total Capital		(1,915)	15,666	40,364	22,748

Note 1: Please refer to Portfolio Budget Statements 2015-16 (Treasury Portfolio) for further information.
Prepared on a Government Finance Statistics (fiscal) basis

ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for the ABS at Supplementary Additional Estimates, by outcome. The table also details the supplementary estimates and variations resulting from new measures and any other variations (if applicable) since the 2014-15 Additional Estimates in Appropriation Bill (No. 5).

Table 1.2 Supplementary estimates and variations to outcomes from measures and other variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (departmental)					
Australian Bureau of Statistics					
- business transformation					
	1.1	3,010	44,828	40,341	28,609
Net impact on estimates for Outcome 1 (departmental)					
		3,010	44,828	40,341	28,609
Increase in estimates (capital)					
Australian Bureau of Statistics					
- business transformation					
	1.1	(1,915)	15,666	40,364	22,748
Net impact on estimates for Outcome 1 (capital)					
		(1,915)	15,666	40,364	22,748
Increase in estimates (revenue)					
Australian Bureau of Statistics					
- business transformation					
	1.1	-	-	-	1,431
		1,284	1,738	1,338	489
Net impact on estimates for Outcome 1 (revenue)					
		1,284	1,738	1,338	1,920

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Australian Bureau of Statistics through Appropriation Bills (No. 5). The ABS is not seeking any additional funding through Appropriation Bill (No.6).

Table 1.3: Appropriation Bill (No. 5) 2014-2015

	Total available appropriations 2013-14 \$'000	Budget and Additional Estimates 2014-15 \$'000	Revised 2014-15 \$'000	Supplementary Additional Estimates 2014-15 \$'000
DEPARTMENTAL PROGRAMMES				
Outcome				
Outcome 1: Informed decision-making, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information	330,158	341,044	342,770	1,726
Total departmental	330,158	341,044	342,770	1,726

Note 1: 2013-14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to:

Budget appropriation + Additional Estimates appropriation + AFM +/- section 75 transfers — administrative quarantines — formal reductions made by the Minister for Finance (section 51)

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INSPECTOR-GENERAL OF TAXATION

Overview of additional appropriations

The significant change in the strategic direction of the Inspector-General of Taxation (IGT) from that outlined in the Portfolio Budget Statements 2014-15 (page 277) is the additional funding provided to the IGT to support its operations. This funding is in addition to the 2014-15 Budget measure titled *Inspector-General of Taxation – transfer of tax complaints handling*.

The IGT is seeking an additional \$0.8 million in departmental outcome through Appropriation Bill (No.6) 2014-15 for additional capital funding to support the establishing of the complaints handling function.

ENTITY MEASURES TABLE

Table 1.1 summarises new Government measures taken since the 2014-15 Additional Estimates. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.1 Entity 2014-15 supplementary additional estimates measures

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Capital measures					
	Inspector-General of Taxation				
	- additional funding	808	-	-	-
	Total	808	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis

ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for the IGT at Supplementary Additional Estimates, by outcome. The table also details the supplementary estimates and variations resulting from new measures and any other variations (if applicable) since the 2014-15 Additional Estimates in Appropriation Bill (No. 6).

Table 1.2 Supplementary estimates and variations to outcomes from measures and other variations

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (departmental)					
Inspector-General of Taxation - additional funding	1.1	808	-	-	-
Net impact on estimates for Outcome 1 (departmental)					
		808	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the IGT through Appropriation Bill (No. 6).

Table 1.3: Appropriation Bill (No. 6) 2014-2015

	Total available appropriations 2013-14 \$'000	Budget and Additional Estimates 2014-15 \$'000	Revised 2014-15 \$'000	Supplementary Additional Estimates 2014-15 \$'000
Non-operating				
Equity injections				
Inspector-General of Taxation - additional funding	-	-	808	808
Total	-	-	808	808

Note 1: 2013-14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to:
Budget appropriation + Additional Estimates appropriation + AFM +/- section 75 transfers — administrative quarantines — formal reductions made by the Minister for Finance (section 51)