

Senate Finance and Public Administration Legislation Committee
ANSWERS TO QUESTIONS ON NOTICE
BUDGET ESTIMATES 2017-18

Finance Portfolio
24-25 May 2017

Department/Agency: Finance
Outcome/Program: 1/1.1
Topic: Departmental expenses

Senator: McAllister
Question reference number: F102
Type of question: Written
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Number of pages: 1

Question:

Provide a list of all departmental expenses across all Government department / agencies / offices that the Department of Finance collates or holds information.

Answer:

The Department of Finance primarily collects information on agencies' departmental expenditure through the Central Budget Management System (CBMS), which is used to prepare budget documentation and financial reporting. At an account level, departmental expenses information is collected on the following:

- Goods and services, comprising:
 - Employee expenses
 - Suppliers expenses
 - Depreciation and amortisation
 - Asset impairment, asset write-downs and other losses
- Grants
- Borrowing costs.

Table 3.1 in Budget Paper 4 (pages 144-146) presents departmental expenses by agency at an aggregate level. A breakdown of departmental expenses by agency is provided in the agencies' respective Portfolio Budget Statements.