

**Senate Finance and Public Administration Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Finance and Administration Portfolio**

**Department of Finance and Administration**

Estimates Hearings 14-18 February 2005

**Question: F6**

**Outcome: Outcome 1, Output 1.2.2**

**Topic: Details of appropriations from 1998-1999 through to 2003-2004**

**Written Question on Notice: 15 February 2005**

**Senator Sherry asked:** “Can Finance provide the committee with total appropriations for each year, from 1998-99 through to the year 2003-04, broken down into annual appropriations and standing appropriations? ..... I want it to include, but not be limited to, special appropriations—section 20, special accounts; section 31, net appropriations; and section 30A, GST appropriations ..... In each category of appropriation, is there a breakdown of the total amount drawn down—that is, what is actually spent? ..... Are you aware of any money spent in excess of any appropriation other than those already reported by the Auditor-General so far? ..... Could I also have the breakdown of the amount, if any, still available to be drawn under any appropriation and what those appropriations are for.”

**Answer:**

Details on appropriation amounts and drawdowns are provided in the table annexed. Footnotes have also been included to assist analysis of the data.

**Is there a breakdown of the total amount drawn down—that is, what is actually spent?**

Details of amounts spent can be obtained from agencies' financial statements, in their annual reports.

**Are there any known instances of money spent in excess of any appropriation other than those already reported by the Auditor-General?**

No.

**Could I have a breakdown of the amount, if any, still available to be drawn under any appropriation and what those appropriations are for?**

A breakdown of undrawn appropriations would require the application of extensive resources. Moreover, it would be difficult to provide such information for some types of appropriations because of the lack of distinction between past financial years (see further explanation provided below). Under the Finance Minister's Orders, individual agencies are, however, required to disclose a considerable level of detail about appropriations, including acquittals of cash drawn from the Consolidated Revenue Fund as appropriated under annual and special appropriations.

QUESTION ON NOTICE F6  
TABLE OF ANNUAL AND SPECIAL APPROPRIATIONS

	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
	\$	\$	\$	\$	\$	\$
<b>Annual appropriations</b>						
<i>Budget Appropriations</i>						
Appropriation (Parliamentary Departments) Act No. 1 (a)	138,090,000	159,226,000	154,482,000	164,761,000	166,102,000	167,279,000
Appropriation Act No. 1 (a)	30,863,585,000	36,024,358,000	38,530,846,000	41,425,224,000	43,445,965,000	40,503,801,000
Appropriation Act No. 2 (a)	4,171,699,000	5,735,166,000	5,128,526,000	4,524,716,000	6,120,821,000	5,528,876,000
<i>Additional Estimates Appropriations</i>						
Appropriation (Parliamentary Departments) Act No. 2 (a)	1,129,000	N/A 1	500,000	474,000	N/A 1	341,000
Appropriation Act No. 3 (a)	1,382,330,000	1,846,754,000	1,879,240,000	1,457,690,000	1,190,967,000	944,938,000
Appropriation Act No. 4 (a)	254,977,000	649,224,000	378,330,000	1,173,913,000	263,750,000	485,420,000
<i>Supplementary Additional Estimates Appropriations</i>						
Appropriation Act No. 5 (a)	N/A 2	N/A 2	N/A 2	N/A 2	N/A 2	603,767,000
Appropriation Act No. 6 (a)	N/A 2	N/A 2	N/A 2	N/A 2	N/A 2	183,296,000
<i>Contingency Fund provisions of the Appropriation Acts</i>						
Advance to the Finance Minister as a Final Charge (b)	163,903,316	227,924,361	147,294,768	174,677,237	28,316,439	7,838,610
Departmental Items -- Adjustments and Borrowings (c)	N/A 3	12,716,495	5,268,000	0	0	0
<i>Annulated appropriations</i>						
Agreements under Section 31 of the FMA Act (d)	(d)	(d)	(d)	(d)	(d)	(d)
<b>Total Annual Appropriations</b>	36,975,713,316	44,655,368,856	46,224,496,768	48,921,455,237	51,215,921,439	48,425,556,610
<b>Special appropriations</b>						
Established by enabling legislation						
- estimates (e)	171,104,890,000	178,986,189,276	190,716,057,376	189,632,646,980	193,982,048,786	329,122,939,070
- cash withdrawn (f)	169,761,720,000	174,419,344,249	166,668,773,704	167,914,468,187	174,881,774,338	222,677,952,178
Section 30A (GST) (g)	N/A 3	N/A 3	722,649,914	886,918,595	937,396,148	1,186,376,229
Section 20 special accounts (h)	(h)	(h)	(h)	(h)	(h)	(h)
Section 21 special accounts (i)	(i)	(i)	(i)	(i)	(i)	(i)

**Footnotes**

- (a) These figures are the amounts published in the Appropriation Acts.  
 (b) These figures were published in 'Issues from the Advance to the Finance Minister as a Final Charge for the year ended 30 June ...' and tabled in Parliament following an annual review by the ANAO. They are the amounts of AFM issued that were not recovered from the additional appropriation bills during each year.  
 (c) These amounts reflect approvals by the Finance Minister or authorised person in accordance with the provisions of the relevant Appropriation Act (eg in 2004-05, section 11 of Appropriation Act No. 1 and section 12 of Appropriation Act No. 2).  
 (d) Agreements signed pursuant to section 31 of the Financial Management and Accountability Act 1997 (FMA Act), together with the operation of the annual Appropriation Acts, may provide for particular appropriations to be increased when certain types of receipts are received by an agency, these can then be spent. Estimates of such receipts are published in agencies' Portfolio Budget Statements and actuals are included in agencies' financial statements.  
 (e) Estimates are published in Budget Paper No. 4 and in agencies' Portfolio Budget Statements; they are also updated progressively, as required, during the financial year. Actuals are included in agencies' financial statements.  
 (f) These figures represent the amounts of cash that were withdrawn from the Commonwealth's main operating account, the Official Public Account (OPA), in accordance with the special appropriation legislation during the respective financial years.  
 (g) These figures represent the amounts of cash that agencies withdrew from the OPA for GST, in accordance with section 30A of the FMA Act, for administered expenses.  
 (h) Actual amounts of GST paid in relation to departmental expenses are published in agency financial statements.  
 (i) These special accounts are created by the Finance Minister under section 20 of the FMA Act but, as ledger accounts, their balances do not necessarily represent cash standing to the credit of a bank account. Such accounts may be credited in a number of different ways eg via annual appropriations, receipts from other Commonwealth agencies and/or bodies outside the Commonwealth, etc. Estimates of special account flows and balances are published in agencies' Portfolio Budget Statements, and actuals are published in agencies' financial statements and also in the Consolidated Financial Statements. As ledger accounts, individual transactions are recorded by each agency and, unless invested, the balances of these special accounts form part of the Consolidated Revenue Fund.  
 (j) These special accounts are created by separate legislation but, as ledger accounts, their balances do not necessarily represent cash standing to the credit of a bank account. Such accounts may be credited in a number of different ways eg via the enabling legislation, annual appropriations, receipts from other Commonwealth agencies and/or bodies outside the Commonwealth, etc. Estimates of special account flows and balances are published in agencies' Portfolio Budget Statements, and actuals are published in agencies' financial statements and also in the Consolidated Financial Statements. As ledger accounts, individual transactions are recorded by each agency and, unless invested, the balances of these special accounts form part of the Consolidated Revenue Fund.  
 N/A 1. Additional appropriations for the Parliamentary Departments were not required.  
 N/A 2. These appropriation bills were not required.  
 N/A 3. This provision did not exist at the time.