

# Budget Estimates 2008–09

## Introduction

1.1 On 13 May 2008, the Senate referred to the Finance and Public Administration Committee (the committee) for examination and report the following documents:

- Particulars of proposed expenditure in respect of the year ending on 30 June 2009;
- Particulars of certain proposed expenditure in respect of the year ending on 30 June 2009;
- Particulars of proposed expenditure in relation to parliamentary departments in respect of the year ending on 30 June 2009;
- Particulars of proposed supplementary expenditure in respect of the year ending on 30 June 2008; and
- Particulars of certain proposed supplementary expenditure in respect of the year ending on 30 June 2008.<sup>1</sup>

### Portfolio coverage

1.2 The committee has responsibility for examining the expenditure and outcomes of the:

- Parliamentary departments;<sup>2</sup>
- Prime Minister and Cabinet portfolio;
- Finance and Deregulation portfolio; and
- Human Services portfolio.

Appendix 1 lists the departments and agencies under the portfolios mentioned above.

### Restructure of portfolios

1.3 The committee notes that two portfolios under its purview have undergone structural reorganisation since the committee last reported on estimates.

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1 *Journals of the Senate*, 13 May 2008, pp 365–366.

2 As a matter of comity between the Houses, it is traditional that neither House inquires into the operations of the other House. For this reason, neither the annual report of, nor the proposed expenditure for, the Department of the House of Representatives is referred to a Senate committee for review.

### *Prime Minister and Cabinet*

1.4 Following an amendment made to the 25 January 2008 Administrative Arrangements Order (AAO) on 1 May 2008, the Government announced two major additions to the responsibilities of the PM&C portfolio. These are:

- transfer of the National Archives of Australia from the Finance and Deregulation portfolio (Finance);<sup>3</sup>
- the announcement of plans to establish Old Parliament House (OPH) as an executive agency under the *Public Service Act 1999*. This is planned to come into effect from 1 July 2008, whereby the OPH will be transferred to the PM&C portfolio from the Environment, Water, Heritage and the Arts portfolio.<sup>4</sup>

1.5 There have been four additions to PM&C department output group structure since the Additional Estimates 2007–08. These are reflected in Table 1.1 below.<sup>5</sup>

*Table 1.1: Changes to the PM&C outcome/output structure*

<b>Outcome/Output</b>	<b>Previous Wording</b>	<b>Revised Wording / Changes</b>
Output 2.3	N/A	Social Inclusion
Output Group 4	Support Services for Government Operations <sup>6</sup>	Strategic Policy
Output 5.6	N/A	Freedom of Information and Privacy Policy
Output 5.7	N/A	2020 Summit <sup>7</sup>

1.6 In his opening statement, Senator Faulkner elaborated on the changes to the ministerial reporting arrangements within the PM&C portfolio, explaining that:

...the Prime Minister has asked that the Auditor-General and the Inspector-General of Intelligence and Security work directly to me... The changed arrangements will bring together, under the same reporting arrangements, a range of statutory officeholders whose responsibilities encompass advice and reporting on ethical administration, including the Commonwealth Ombudsman, the Australian Public Service Commissioner, the Merit

3 Department of the Prime Minister and Cabinet, *Portfolio Budget Statements*, May 2008, p. 3.

4 Department of the Prime Minister and Cabinet, *Portfolio Budget Statements*, May 2008, p. 3.

5 The full output structure is provided in Appendix 2.

6 The creation of the new Output group for Strategic Policy has resulted in Support Services for Government Operations being renumbered as Output Group 5.

7 Output 5.7 is included for 2007–08 only, see Department of the Prime Minister and Cabinet, *Portfolio Budget Statements*, May 2008, p. 20.

Protection Commissioner and the Privacy Commissioner. Just for the information of the committee, I retain responsibility for cabinet business and processes, the Cabinet Implementation Unit, community cabinet, honours and awards, the National Australia Day Council as well as matters relating to integrity and government...<sup>8</sup>

### ***Finance and Deregulation***

1.7 As mentioned above, the amendments to the 25 January 2008 Administrative Arrangements Order made on 1 May 2008 resulted in National Archives of Australia being transferred to the PM&C portfolio. However, the outcome structure of the department remains unchanged.

1.8 During the hearings, the commitments made by the Labor Party under *Operation Sunlight* were discussed, particularly the vetting of outcomes and outputs. It was explained that Finance will re-evaluate all Commonwealth agency outcomes against set criteria, which will then be approved by the minister.<sup>9</sup> It is thought that this review will be conducted by the end of 2008, in time for the new outcomes to be used in the 2009–10 Budget.<sup>10</sup>

1.9 Since the Additional Estimates 2007–08, the Future Fund Management Agency's (Future Fund) outcome structure has broadened in scope to now include managing investments of other Australian Government Asset Funds.<sup>11</sup> The Agency now manages the investments of the Higher Education Endowment Fund (HEEF) and as such, the outcome structure has been revised to reflect this. The management and investment strategy of HEEF will continue until its closure, whereby its funds will be subsumed into the Education Investment Fund (EIF).<sup>12</sup> The FFMA has also been given the responsibility of managing two additional funds as announced in the 2008–09 Budget. The management of both the Building Australia Fund and the Health and Hospital Funds are to be undertaken by the Future Fund.<sup>13</sup>

1.10 As a reflection of the changes to the outcome statement, the Future Fund has now published two outputs to accompany their outcome statement. The issue of a lack of outputs was initially highlighted in the committee's report on *Annual reports (No. 2*

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8 Senator the Hon John Faulkner, Special Minister of State and Cabinet Secretary, *Estimates Hansard*, 26 May 2008, p. 63.

9 Ms Kathryn Campbell, General Manager, Financial Management Group, Department of Finance and Deregulation, *Estimates Hansard*, 28 May 2008, pp 66–67.

10 Ms Kathryn Campbell, General Manager, Financial Management Group, Department of Finance and Deregulation, *Estimates Hansard*, 28 May 2008, p. 68.

11 Department of Finance and Deregulation, *Portfolio Budget Statements*, May 2008, p. 129. The full output structure is provided in Appendix 2.

12 Department of Finance and Deregulation, *Portfolio Budget Statements*, May 2008, p. 127.

13 The Hon. Wayne Swan MP, Commonwealth Treasurer, Commonwealth of Australia, *Budget: Budget Speech 2008–09*, 13 May 2008, p. 10.

of 2007).<sup>14</sup> Due to the addition of new investment funds for the Future Fund to manage, the committee expects the output structure to be modified further, once the managerial arrangements for the new funds are finalised. The changes to the Future Fund's outcome and outputs structure are displayed in Table 1.2 below.

*Table 1.2: Changes to the Future Fund's outcome/output structure*

<b>Outcome/Output</b>	<b>Previous Wording</b>	<b>Revised Wording / Changes</b>
Outcome	Enhanced capacity for the Australian Government to offset unfunded superannuation liabilities	Managing and growing publicly funded investments to meet future financial needs and contribute to the prosperity of future generations of Australians.
Output 1.1	N/A	Management of the Future Fund
Output 1.2	N/A	Management of the Higher Education Endowment Fund

1.11 There have been minor changes to the outcome and output structure of the Australian Electoral Commission, with some slight reshuffling of output groups occurring since Additional Estimates 2007–08. The addition of output 3.1.3–*Communication strategies and services*, serves to further target participation in electoral events.<sup>15</sup>

## Hearings

1.12 The committee held public hearings on Monday 26, through to Thursday, 29 May 2008. Copies of the committee's transcripts of evidence are tabled in four volumes of *Hansard*. Copies of *Hansard* are available on the internet at the following address: [www.aph.gov.au/hansard](http://www.aph.gov.au/hansard).<sup>16</sup>

1.13 In accordance with Standing Order 26, the committee is required to set a date for the lodgement of written answers and additional information. The committee resolved that written answers and additional information be submitted by Friday, 11 July 2008.

1.14 Further written explanations furnished by departments and agencies will be tabled, as received, in the Senate. That information is also available on the committee's internet page: [www.aph.gov.au/Senate/committee/fapa\\_ctte/estimates/index.htm](http://www.aph.gov.au/Senate/committee/fapa_ctte/estimates/index.htm). As a matter of Parliamentary Privilege, all information is 'tabled' on receipt.

14 Senate Finance and Public Administration Committee, *Annual Reports (No. 2 of 2007)*, September 2007, pp 12–13.

15 Department of Finance and Deregulation, *Portfolio Budget Statements*, May 2008, p. 79.

16 Appendix 3 provides an index to the Hansard transcripts.

1.15 The committee notes its appreciation that the vast majority of agencies that submitted their responses to Questions on Notice from Additional Estimates 2007–08 (February 2008), by the specified deadline of 4 April 2008.

1.16 Over the course of the four days' hearings—totalling over 41 hours—the committee took evidence from: the President of the Senate, Senator the Hon Alan Ferguson; Cabinet Secretary and Special Minister of State, Senator the Hon John Faulkner, representing the Prime Minister; Minister for Superannuation and Corporate Law, Senator the Hon Nick Sherry, representing the Finance Minister; Minister for Human Services, Senator the Hon Joe Ludwig; and Minister for Climate Change and Water, Senator the Hon Penny Wong, together with officers of the departments and agencies concerned.

1.17 The committee also notes that it has become difficult for Senators to analyse whole-of-government Budget measures, and cross portfolio matters, within certain committees. Notably this includes issues surrounding Indigenous policy which covers agencies which appear before separate committees including Centrelink and the Department of Families, Housing, Community Services and Indigenous Affairs.

1.18 The following agencies were released from the hearings without examination: the Office of National Assessments; the Office of the Inspector-General of Intelligence and Security; the Australian Institute of Family Studies, the National Archives of Australia, Health Services Australia and the Office of the Renewable Energy Regulator.

### ***Acknowledgement***

1.19 The committee wishes to acknowledge its appreciation of Senators John Watson and Andrew Murray for their long standing service and contributions to the committee. Both Senators will retire from the Senate on 30 June 2008. Senator Murray has served on the committee for the 12 years, since his election to the Senate in 1996, whilst Senator Watson served the committee for 18 years, and has served the Senate since 1978. Both Senators have shown a strong commitment to the value of excellence in public administration matters, and their knowledge and experience in this and other areas will surely be missed.

### **General issues**

1.20 The sections of the report that follow list various issues considered by the committee and discuss some of these in detail. The order is not based on hierarchy but rather the order in which those issues arose during the hearings.

1.21 Three general issues that apply to all agencies under the oversight of the committee are: the application of an 'efficiency dividend' across the public sector; changes to the presentation of the 2008–09 Portfolio Budget Statements (PB Statements) and Budget Papers; and the transparency of funding allocated by the government in the appropriation bills. These issues are discussed below.

## Efficiency dividend

1.22 Following on from the committee's previous examination of the government's broad application of an additional annual two per cent efficiency dividend saving<sup>17</sup> (2007–08 to 2010–11), the committee heard evidence from agencies about its effect on their operations, and on the recruitment of staff across the public sector more broadly.

1.23 The government has identified a total saving in dollars from the efficiency dividend of \$1.8 billion over five years.<sup>18</sup> Evidence presented to the committee suggests that some agencies will have to diminish the range of their activities due to a reduction in the allocation of financial resources. For example the Australian National Audit Office informed the committee that:

We have been able to make some efficiencies, but the reality is that we will be reducing our performance audit program to some extent to cope with the reduction in our budget. The consequences are, of course, that we will produce fewer reports in the years ahead.<sup>19</sup>

1.24 Similarly, officials from the Department of Human Services (DHS) informed the committee that a major effect of the efficiency dividend will be the reduction in the number of staff.<sup>20</sup> Senator Coonan questioned DHS officials about how the efficiency dividend will affect staffing numbers. In response, an official from DHS stated that the agency has already adapted accordingly:

In moving forward we have developed a new structure for the department, taking into account the government's priorities...As I said, there were 15 positions that we cannot afford to fill...I spoke with each of these people and at that time we also provided them with a letter saying that they could be potentially excess.<sup>21</sup>

1.25 Senator Brandis also questioned officials from Finance about the impact of the efficiency dividend on their operations. Whilst Finance has undertaken to provide

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17 Senate Finance and Public Administration Committee, *Additional estimates 2007–08*, March 2008, pp 5–7. For the 2008–09 financial year the two per cent efficiency dividend is on top of the pre-existing 1.25 per cent efficiency dividend. This makes the total of 3.25 per cent saving for each agency that it applies to.

18 Australian Government, 'Part 2: Expense measures', *Budget Paper No 2: Budget Measures 2008–09*, Canberra, May 2008, p. 321.

19 Mr Ian McPhee, Auditor-General, Australian National Audit Office, *Estimates Hansard*, 28 May 2008, p. 3.

20 For an overview and further analysis on the effect of the efficiency dividend on average staffing levels across all portfolios see: Department of Parliamentary Services, *Budget Review 2008–09*, Research Paper, no. 31, 2007–08, pp 186–190.

21 Ms Kerri Hartland, Acting Secretary, Department of Human Services, *Estimates Hansard*, p. 33.

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a compressive answer to the question of which programs have been affected on notice, an official stated:

In relation to IT services, for instance, we have reduced a number of positions. We have dropped contractors in our architecture team. This has had the effect reducing the pace at which we can change our IT environment, but we are able to maintain it in a position that allows the department to continue to function.<sup>22</sup>

1.26 In line with the continuing pattern and use by governments of efficiency dividends the committee reiterates its recommendation that: the Department of Finance and Deregulation report to the government and the Parliament on the long term effect of efficiency dividends on the outcomes and services provided by different types of government agencies. This report should be completed by the last Parliamentary sitting fortnight of 2008.<sup>23</sup>

### **Changes to the Portfolio Budget Statements**

1.27 The Minister for Finance and Deregulation, the Hon Lindsay Tanner MP (the Minister) has sought to change the format and content of the PB Statements in line with the government's *Operation Sunlight* policy. These changes were put into effect for the 2008–09 Budget (May 2008). The following analysis provides an overview of the main changes. Further discussion on the changes to the PB Statements is included in Chapter 4 of this report.

1.28 During the committee's hearings several Senators questioned officials about the new format of the PB Statements. In regards to the inclusion of information in Budget Paper No. 4, Senator Murray stated that he felt there was more transparency in the information provided.<sup>24</sup>

1.29 An official replied that it will be only after the conclusion of the 2008–09 Budget Estimates hearings that a proper analysis of the effect of the changes will be able to be made.<sup>25</sup> The committee agrees that this will most likely also be the case for a realistic assessment of the PB Statements.

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22 Mr Michael Burton, General Manager, Financial and e-Solutions Group, Department of Finance and Deregulation, *Estimates Hansard*, p. 84.

23 Senate Finance and Public Administration Committee, *Additional estimates 2007–08*, March 2008, p. 7. See: [www.aph.gov.au/Senate/committee/fapa\\_ctte/estimates/add\\_0708/report/report.pdf](http://www.aph.gov.au/Senate/committee/fapa_ctte/estimates/add_0708/report/report.pdf) (accessed 17 June 2008).

24 Senator Murray, *Estimates Hansard*, 28 May 2008, p. 61.

25 Dr Ian Watt, Secretary, Department of Finance and Deregulation, *Estimates Hansard*, 28 May 2008, p. 62.

### ***General changes***

1.30 According to the *2008–09 Portfolio Budget Statements Constructor's Kit* the 2008–09 PB Statements differ significantly from the 2007–08 PB Statements in an effort to increase the transparency and accountability of government expenditure.<sup>26</sup>

Some of the changes include:

- An 'Agency Resources Statement' designed to consolidate all of the resources available to an agency over the Budget year into one table;
- Formatting that is intended to closely align PB Statements with agency Annual Reports. Specifically, the formatting of Section Two: Outcomes and Planned Performance, to enhance the 'clear read' principle between PB Statements and Annual Reports; and
- A move away from agencies including information about processes and activities towards information about results and impacts.

1.31 The previous PB Statements contained 5 sections. The 2008–09 PB Statements now contain 3 sections:

- the Strategic Direction Statement;
- the Agency Resource Statement; and
- Budget Measures.

### ***Portfolio diagram***

1.32 The Portfolio diagram should now include a link between junior Ministers and the agencies and bodies over which they have responsibility. Finance states that this will improve the transparency of Ministerial control and responsibility.<sup>27</sup>

### ***Portfolio Resources***

1.33 The Portfolio Resources diagram (showing the total financial resources available for a portfolio) is now broken down by agency.<sup>28</sup>

### ***Strategic Direction Statement***

1.34 This statement replaces the 'Agency Overview' section used in the 2007–08 PB Statements. The focus of the previously used 'Agency descriptions' will move from

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26 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit: Officer Instruction for Producing Portfolio Budget Statements*, March 2008. This document was tabled during the committee's 28 May Estimates hearing. See: [www.aph.gov.au/Senate/committee/fapa\\_ctte/estimates/bud\\_0809/finance/tailed\\_documents/PBS\\_Constructors\\_28-05-08.pdf](http://www.aph.gov.au/Senate/committee/fapa_ctte/estimates/bud_0809/finance/tailed_documents/PBS_Constructors_28-05-08.pdf) (accessed 11/06/08).

27 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 13.

28 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 15.

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overview descriptions of processes and activities to a statement that explains an agency's major ongoing and new functions, and challenges in the year ahead.<sup>29</sup>

### ***Agency Resource Statement***

1.35 This is a single resource statement that will consolidate the four tables previously used to outline available funding to provide a complete picture of the resources available to the agency over the Budget year (the previous tables used in the 2007–08 PB Statements were: Appropriations and Other Resources; Other Resources Available to be Used; Special Appropriations; and Movements in Special Accounts).<sup>30</sup>

1.36 The Agency Resource Statement provides carry-forward amounts and the balances of Special Accounts to increase the transparency of agency resources and to fully demonstrate all available resources.<sup>31</sup>

### ***Budget Measures***

1.37 The Budget Measures section is designed to highlight new government decisions made in the Budget. It includes measure titles, the budget and three forward year estimates. Agencies are required to indicate by footnote when measures link to other agencies to allow packages of measures to be easily identified and located in Budget Paper No. 2 and across different PB Statements.

### ***Outcomes and Planned Performance***

1.38 The Outcomes and Planned Performance section of the PB Statement provides the link between government resources and government performance. Agencies are now required to state performance information indicators and set mandatory measurable targets which are intended to provide the reader with the information required to judge the agency's performance in contributing towards its outcomes.

### ***Outcomes and Planned Performance (Outcome Strategy)***

1.39 The Outcome Strategy replaces the 'Summary of Contributions to Outcomes' diagram used in the previous 2007–08 PB Statements, with a shorter statement focused on the key strategies to be undertaken in contributing towards the outcomes. It is intended to provide a bridge between the organisational management structures and strategies with the outcomes set by government. It is intended that the 'clear read' principle between the PB Statements and the Annual Report will be more visible with the strategies outlined at Budget and the results reported in the Annual Report.

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29 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 19.

30 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, pp 21–23.

31 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 23.

### ***Outcome Resource Statement***

1.40 The Outcome Resource Statement is designed to provide further detail to the Agency Resource Statement. It should provide the connection between resources available and the agencies planned results and performance. This information will be grouped according to Output Groups rather than the source of funding received.

### ***Output Groups and Performance Information***

1.41 The major change in this section is the emphasis on performance reporting that is more 'inclusive and results focussed'.<sup>32</sup> Finance states that Output groups are to be more inclusive than previously used or specified in guidance, encompassing departmental outputs (agency goods and services, including policy advice and the facilitation and delivery of administered items) and administered items or programs (both through Annual Appropriation and Special Appropriation).<sup>33</sup>

### ***Explanatory Tables and Budgeted Financial Statements***

1.42 The Explanatory Tables and the Budget Financial Statements provide technical financial information of the agency's operations over the Budget and three forward years.

### ***Financial Statements***

1.43 An agency's Financial Statements provides the technical and more detailed financial movements for the year ahead. Four tables will now only be required in certain circumstances, where an agency has a substantial balance sheet.<sup>34</sup> The tables are:

- the Departmental capital budget statement;
- the Departmental property, plant, equipment and intangibles–summary of movement statement;
- the Schedule of administered capital budget statement; and
- the Schedule of administered property, plant, equipment and tangibles–summary of movement.

## **Improving the transparency of Portfolio Budget Statements**

1.44 A key component of the Estimates process is the examination of PB Statements and Portfolio Additional Estimates Statements (PAES). The relationship between Appropriation Bills and PB Statements or PAES is an essential

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32 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 35.

33 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 28.

34 Department of Finance and Deregulation, *Portfolio Budget Statements Constructors Kit*, p. 47.

aspect of the committee's examination of the expenditure and performance of departments and agencies.

1.45 The primary function of the PB Statements is to assist members of parliament in the scrutiny of changes to proposed expenditure. This is clearly outlined at the beginning of each PB Statement:

The purpose of the 2008–09 [PB Statements] is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio...A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills No. 1 and No. 2 2008–09.<sup>35</sup>

1.46 The relationship between the PAES, the PB Statements and relevant Budget Papers was discussed in detail in a previous report of the committee: *Transparency and accountability of Commonwealth public funding and expenditure*.<sup>36</sup> In relation to the level of information provided in these budget documents, the committee made the following recommendation:

The committee recommends that expenditure should be reported at the levels of programs in the budget documents, including in the schedules to the Appropriation Acts.<sup>37</sup>

1.47 The committee notes the recent statement made by the Minister, and welcomes that he intends to respond to the recommendation outlined above by the second half of 2008.<sup>38</sup>

1.48 As part of the Estimates process, the committee seeks to determine whether funding for *newly established programs* has been correctly allocated in Appropriation Bill No. 2 (bill no. 2), and not in Appropriation Bill No. 1 (bill no. 1) which is for the ordinary annual services of government as specified in the Compact of 1965.<sup>39</sup>

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35 Prime Minister and Cabinet Portfolio, *Portfolio Budget Statements*, May 2008, p. xi.

36 Senate Standing Committee on Finance and Public Administration, *Transparency and accountability of Commonwealth public funding and expenditure*, March 2007, pp 37–42.

37 Senate Standing Committee on Finance and Public Administration, *Transparency and accountability of Commonwealth public funding and expenditure*, March 2007, p. 75.

38 The Hon Lindsay Tanner MP, Minister for Finance and Deregulation, *Interim response to the Senate Finance and Public Administration Committee report: Transparency and Accountability of Commonwealth Public Funding and Expenditure*, received 16 April 2008. See: [www.aph.gov.au/Senate/committee/fapa\\_ctte/completed\\_inquiries/2004-07/funding\\_expenditure\\_06/gov\\_corro/gov\\_correspondence.pdf](http://www.aph.gov.au/Senate/committee/fapa_ctte/completed_inquiries/2004-07/funding_expenditure_06/gov_corro/gov_correspondence.pdf) (accessed 17 June 2008).

39 The Hon Harold Holt MP, Treasurer, *House of Representatives Hansard*, 13 May 1965, pp 1484–1485. There have been modifications to the Compact since 1965. For details of the modifications, and comments made by the Senate Appropriations and Staffing Committee see: Senate Appropriations and Staffing Committee *2005–06 Annual Report*, p. 4. See: [www.aph.gov.au/Senate/committee/app\\_ctte/annual/2006/report.pdf](http://www.aph.gov.au/Senate/committee/app_ctte/annual/2006/report.pdf) (accessed 17 June 2008). See also Senate Appropriations and Staffing Committee, *2006–07 Annual Report*,

Disclosure of appropriations in the PB Statements is an important component of overall government transparency and disclosure to Parliament. For this reason, understanding the PB Statements is central to the Estimates process.

1.49 Although anecdotal evidence suggests that the government is, in some instances, working towards improving the format and content of the PB Statements, insufficient information still appears to have been provided, making it unclear as to which appropriation bill funding for new programs is allocated.

1.50 In scrutinising the most recent PB Statements of the portfolios under the committee's purview, there was little detail provided of appropriations in bill no. 2 across all portfolio areas. In many instances, such information was limited to equity injections. This may indicate that newly established programs (not considered to be ordinary annual services of government) had been inappropriately placed in bill no. 1.

1.51 Furthermore, the expenditure contained in the appropriation bills was highly aggregated, posing further difficulties for the committee in ascertaining whether funding had been correctly appropriated or not.

1.52 The committee has identified the following list of programs or projects that may have been inappropriately placed in bill no. 1. Because of the lack of information provided in PB Statements, the list below is somewhat uncertain and certainly incomplete.

### ***Prime Minister and Cabinet***

- *Australia 2020 Summit* (\$2.6 million in 2007–08)<sup>40</sup>
- *Tackling climate change – emissions trading scheme – design and implementation* (\$68.8 million over five years, \$11.9 million in 2007–08, \$15.5 million in 2008–09)<sup>41</sup>
- *Tackling climate change – climate change adaptation strategies – Western Australia* (\$0.2 million in 2008–09)<sup>42</sup>
- *Tackling climate change – Garnaut climate change review* (\$2.3 million over two years, \$1.6 million in 2007–08, \$0.7 million in 2008–09)<sup>43</sup>

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pp 3–4. See: [www.aph.gov.au/Senate/committee/app\\_ctte/annual/2007/report.pdf](http://www.aph.gov.au/Senate/committee/app_ctte/annual/2007/report.pdf) (accessed 17 June 2008).

40 Prime Minister and Cabinet Portfolio, *Portfolio Budget Statements*, p. 19; and *Budget Paper No. 2*, p. 279.

41 Department of Climate Change, *Portfolio Budget Statements*, p. 16; and *Budget Paper No. 2*, p. 105.

42 Department of Climate Change, *Portfolio Budget Statements*, p. 16; and *Budget Paper No. 2*, p. 105.

43 Department of Climate Change, *Portfolio Budget Statements*, p. 16; and *Budget Paper No. 2*, p. 105.

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***Finance and Deregulation***

- *Deregulation – implementing government’s agenda* (\$4 million over four years, \$1 million in 2008–09)<sup>44</sup>
- *Removal of differential treatment of same-sex couples* (\$34.5 million in 2008–09, divided between several agencies)<sup>45</sup>

***Human Services***

- *Health and hospital reform – dental health – Teen Dental Plan* (\$490.7 million over five years, Medicare component \$4 million in 2007–08, \$8.1 million in 2008–09)<sup>46</sup>

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44 Finance and Deregulation Portfolio, *Portfolio Budget Statements*, p. 17; and *Budget Paper No. 2*, p. 183.

45 Finance and Deregulation Portfolio, *Portfolio Budget Statements*, p. 17; and *Budget Paper No. 2*, p. 87.

46 Human Services Portfolio, *Portfolio Budget Statements*, p. 97; and *Budget Paper No. 2*, p. 210.

