

4.9 Access to previously appropriated amounts under section 33 of the FMA

Mandatory requirements

4.9.1 Managing applications for previously appropriated amounts

Access to previously appropriated amounts under section 33 of the FMA may be granted for one of the following:

- (a) use of prior years' surpluses;
- (b) long service leave (LSL) funding accumulated in prior years;
- (c) payment of outstanding creditors or other accrued obligations;
- (d) depreciation equivalent funding accumulated in prior years (for funding asset investment only); or
- (e) capitalised interest balances accumulated in prior years (to fund the principal component of service payments associated with service concession arrangements or leases).

4.9.2 Process and requirements for section 33 of the FMA

The Accountable Officer must ensure:

- (a) all FMA section 33 requests are discussed with DTF, including quantum of the funding sought, before any correspondence is prepared for the request; and
- (b) a letter from the relevant Minister to the Treasurer or the relevant Cabinet committee to access one of the sources of funding in Mandatory requirement 4.9.1 under FMA section 33 includes:
 - (i) the reasons for the funding request;
 - (ii) the quantum of the funding sought;
 - (iii) how the purpose of the funding request aligns with Government objectives; and
 - (iv) adjustments to output and financial performance targets arising from the request.

4.9.3 Reporting on expenditure under section 33 of the FMA

All expenses and obligations to which any section 33 of the FMA is applied must be reported in the expenses and payments of the financial year in which the amount was made available.

Guidance

The use of section 33 of the FMA

Section 33 of the FMA is the enabling authority (special appropriation) to access the accumulated balances of a department's SAU receivables account, and requires the Treasurer's approval to draw on the Consolidated Fund.

A warrant is required for section 33 requests. For specific guidance on when section 33 of the FMA may be used, refer to the following sections:

- departmental surpluses (Section 4.11);
- depreciation equivalent balances (Section 4.12);
- LSL equivalent balances (Section 4.13); and
- capitalised interest balances (Section 4.14).